

Restore Church Boston

Charity No. 1052142

Trustees' Report and Unaudited Accounts

31 December 2024

Restore Church Boston
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The trustees present their report with the unaudited financial statements of the charity for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1052142

Principal Office

Liquorpond Street

Boston

Lincolnshire

PE21 8UJ

Trustees

The following trustees served during the year:

M. Langley

M. Mann

J.D. Monks

K.L. Slater

Accountants

Kime Consultancy Limited

Office F5 - Workspace

Kirton Business Park

Willington Road, Kirton

Lincolnshire

PE20 1NN

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is to provide accommodation and support to the homeless and vulnerable and a place of worship

The charity meets its objectives via the following activities:

- to provide a place of worship
- provide accommodation and support to the homeless and vulnerable
- to go out into the community to provide food and affordable groceries
- support various overseas projects

ACHIEVEMENTS AND PERFORMANCE

This has been an exciting year for Restore Church, a thriving multicultural church community in the heart of Lincolnshire. As we continue to work out the Charities mandate in alignment with our vision to facilitate restoration spiritually, physically and mentally. The Church has continued to thrive and grow as we receive new families and individuals weekly. Consequently, we now looking to provide 2 Sunday morning services and midweek provision of discipleship and support for all ages to accommodate this and further growth.

Restore Church continues to be an integral part of the community serving the homeless and most vulnerable through a variety of programmes such as Restore Kitchen providing free nightly hot meals. During 2024 over 9,100 meals were distributed by 20 volunteers. Restore Pantry closed it's doors in November 2024 after running it's course and serving it's purpose since it started during lockdown.

Restore Homes - During 2024 Restore Homes residents continued to move on from our accommodation into accommodation of their own longer term supported accommodation and independent accommodation. The average length of stay for these residents continued to be around 15 months. Restore Homes continued to take in new residents who were welcomed into Restore Homes accommodation. Restore Homes employed 2 new support workers to increase the level of support offered to residents.

During 2024 Restore Homes continued to fulfil a service agreement with Boston Borough council to provide emergency accommodation for rough sleepers in partnership with BBC rough sleepers team.

'The Drop' in provides a warm space twice a week, with free refreshments for the local community to build friendships, connections and receive support or signposting.

The charity continues with its obligations of proclaiming the Gospel and loving people not only in our local town but also abroad as we support our growing Network of Restore Churches, currently 13 churches in Kisumu and Kitui Kenya. This includes supporting the building of classrooms and church buildings, supporting the ministry, providing training, community work and carrying out mission work.

FINANCIAL REVIEW

A review of the charity's financial position at the year end shows a net deficit of £15,578 (2023 surplus £3,268). The total funds held at the year end was £96,960 (2023 £114,238). This deficit was mainly caused by issues with Boston Borough Council funding, which continue to cause problems in 2025.

Policy on reserves is that the charity will maintain 2 - 4 months reserves which the trustees deem sufficient to rehome the occupants of the charities properties should the need arise

The comparative figures have been restated due to a detailed reanalysis of costs during the year, but there was no overall effect on the surplus for the previous year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity was created by trust deed dated 25 November 1993 as amended 9 April 2009 as amended 20 August 2014

New trustees are co-opted onto the board as the need arises, as deemed by the other trustees

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

J.D. Monks
Trustee
31 October 2025

Independent Examiner's Report to the trustees of Restore Church Boston

I report to the trustees on my examination of the financial statements of Restore Church Boston for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of Association of Accounting Technicians.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

David Kime FMAAT Association of Accounting
Technicians
Kime Consultancy Limited
Office F5 - Workspace
Kirton Business Park
Willington Road, Kirton
Lincolnshire
PE20 1NN
31 October 2025

Restore Church Boston
Statement of Financial Activities

for the year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	3	83,917	-	83,917	92,991
Charitable activities	4	100	255,629	255,729	239,521
Other trading activities	5	-	-	-	594
Investments	6	132	219	351	259
Other	7	57,651	13,397	71,048	59,690
Total		141,800	269,245	411,045	393,055
Expenditure on:					
Raising funds	8	-	-	-	974
Charitable activities	9	26,884	146,091	172,975	170,131
Other	10	133,239	120,409	253,648	218,683
Total		160,123	266,500	426,623	389,788
Net gains on investments		-	-	-	-
Net (expenditure)/income	11	(18,323)	2,745	(15,578)	3,267
Transfers between funds		(33,195)	33,195	-	-
Net (expenditure)/income before other gains/(losses)		(51,518)	35,940	(15,578)	3,267
Other gains and losses					
Net movement in funds		(51,518)	35,940	(15,578)	3,267
Reconciliation of funds:					
Total funds brought forward		92,265	20,273	112,538	109,271
Total funds carried forward		40,747	56,213	96,960	112,538

Restore Church Boston
Balance Sheet

at 31 December 2024

Charity No. 1052142		2024	2023
		£	£
Fixed assets			
Tangible assets	14	9,031	15,522
Investments	15	45,000	45,000
		<u>54,031</u>	<u>60,522</u>
Current assets			
Debtors	16	13,103	13,067
Cash at bank and in hand		32,946	58,062
		<u>46,049</u>	<u>71,129</u>
Creditors: Amount falling due within one year	17	(3,120)	(19,113)
Net current assets		<u>42,929</u>	<u>52,016</u>
Total assets less current liabilities		<u>96,960</u>	<u>112,538</u>
Net assets excluding pension asset or liability		<u>96,960</u>	<u>112,538</u>
Total net assets		<u><u>96,960</u></u>	<u><u>112,538</u></u>
The funds of the charity			
Restricted funds	19		
Restricted income funds		56,213	20,273
		<u>56,213</u>	<u>20,273</u>
Unrestricted funds	19		
General funds		40,747	92,265
		<u>40,747</u>	<u>92,265</u>
Reserves	19		
Total funds		<u><u>96,960</u></u>	<u><u>112,538</u></u>

Approved by the trustees on 31 October 2025

And signed on their behalf by:

J.D. Monks
Trustee
31 October 2025

for the year ended 31 December 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment	15% Straight Line
Motor vehicles	25% Straight Line
Fixtures, fittings and computer equipment	10 - 25% Straight Line

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due.

Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	92,992	-	92,992
Charitable activities	-	239,521	239,521
Other trading activities	200	394	594
Investments	157	102	259
Other	50,822	8,868	59,690
Total	144,171	248,885	393,056
Expenditure on:			
Raising funds	-	974	974
Charitable activities	48,219	121,912	170,131
Other	117,716	100,967	218,683
Total	165,935	223,853	389,788
Net income	(21,764)	25,032	3,268
Transfers between funds	4,838	(4,838)	-
Net income before other gains/(losses)	(16,926)	20,194	3,268
Other gains and losses:			
Net movement in funds	(16,926)	20,194	3,268
Reconciliation of funds:			
Total funds brought forward	109,192	79	109,271
Total funds carried forward	92,266	20,273	112,539

3 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
Planned giving	69,395	69,395	76,456
Donations	3,592	3,592	4,453
Gift aid recovered	10,930	10,930	12,082
	83,917	83,917	92,991

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Housing activities	100	255,629	255,729	239,521
	100	255,629	255,729	239,521

5 Income from other trading activities

	Total 2024	Total 2023
	£	£
Hall and venue hire	-	200
Potato Pete	-	394
	<u>-</u>	<u>594</u>

6 Income from investments

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Bank interest	132	219	351	259
	<u>132</u>	<u>219</u>	<u>351</u>	<u>259</u>

7 Other income

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Grants	35,661	13,397	49,058	40,466
Sundry income	6,029	-	6,029	1,467
Pantry and van receipts	15,961	-	15,961	17,757
	<u>57,651</u>	<u>13,397</u>	<u>71,048</u>	<u>59,690</u>

8 Expenditure on raising funds

	Total 2024	Total 2023
	£	£
<i>Fundraising trading costs</i>		
Potato Pete	-	974
	<u>-</u>	<u>974</u>

9 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Church activities	26,884	-	26,884	50,876
Housing activities	-	146,091	146,091	119,255
<i>Governance costs</i>				
	<u>26,884</u>	<u>146,091</u>	<u>172,975</u>	<u>170,131</u>

10 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Employee costs	65,252	88,851	154,103	130,854
Motor and travel costs	11,786	81	11,867	14,386
Premises costs	23,354	15,437	38,791	37,252
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	5,873	618	6,491	5,579
General administrative costs	20,925	11,168	32,093	24,272
Legal and professional costs	6,049	4,254	10,303	6,340
	<u>133,239</u>	<u>120,409</u>	<u>253,648</u>	<u>218,683</u>

11 Net (expenditure)/income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	5,692	5,219
Depreciation of assets held under finance leases and hire purchase contracts	799	799
Independent Examiner's fee	49	864

12 Trustee remuneration and expenses

	2024 Number	2023 Number
The nature of the reimbursed expenses	No expenses were paid to trustees for their role as trustees	

13 Staff costs

	2024	2023
Salaries and wages	141,678	125,847
Social security costs	7,458	35
Pension costs	3,503	2,779
	<u>152,639</u>	<u>128,661</u>

No employee received emoluments in excess of £60,000.

No trustee received any income for their work as a trustee

The average monthly number of full time equivalent employees during the year was as follows:

	2024 Number	2023 Number
Church	3	3
Homes	8	6
	<u>11</u>	<u>9</u>

The charity operates a defined contribution pension scheme

14 Tangible fixed assets

	Equipment	Motor vehicles	Fixtures, fittings and computer equipment	Total
	£	£	£	£
Cost or revaluation				
At 1 January 2024	38,720	2,801	8,785	50,306
At 31 December 2024	<u>38,720</u>	<u>2,801</u>	<u>8,785</u>	<u>50,306</u>
Depreciation and impairment				
At 1 January 2024	29,348	59	5,377	34,784
Depreciation charge for the year	4,163	700	1,628	6,491
At 31 December 2024	<u>33,511</u>	<u>759</u>	<u>7,005</u>	<u>41,275</u>
Net book values				
At 31 December 2024	<u>5,209</u>	<u>2,042</u>	<u>1,780</u>	<u>9,031</u>
At 31 December 2023	<u>9,372</u>	<u>2,742</u>	<u>3,408</u>	<u>15,522</u>
Net book values of assets held under finance leases and hire purchase contracts and included above				
At 31 December 2024	<u>-</u>	<u>-</u>	<u>532</u>	<u>532</u>
At 31 December 2023	<u>-</u>	<u>-</u>	<u>1,332</u>	<u>1,332</u>

15 Investments

	Other investment s - Unlisted	Total
	£	£
Cost or revaluation		
At 1 January 2024	45,000	45,000
At 31 December 2024	<u>45,000</u>	<u>45,000</u>
Net book values		
At 31 December 2024	<u>45,000</u>	<u>45,000</u>
At 31 December 2023	<u>45,000</u>	<u>45,000</u>

16 Debtors

	2024	2023
	£	£
Trade debtors	10,954	11,837
Other debtors	1,087	234
Prepayments and accrued income	1,062	996
	<u>13,103</u>	<u>13,067</u>

17 Creditors:

amounts falling due within one year

	2024	2023
	£	£
Obligations under finance lease and hire purchase contracts	226	1,456
Trade creditors	2,268	3,664
Other creditors	626	1,376
Accruals	-	818
Deferred income	-	11,799
	<u>3,120</u>	<u>19,113</u>

18 Deferred Income

Movement of the deferred income shown in *Creditors: amounts falling due within one year*

	2024	2023
	£	£
At 1 January	11,799	-
Released in current year	(11,799)	-
Deferred in current year	-	11,799
At 31 December	<u>-</u>	<u>11,799</u>

19 Movement in funds

	At 1 January 2024	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 December 2024 £
Restricted funds:					
Restricted income funds:					
Restore Homes restricted fund	20,273	269,245	(266,500)	33,195	56,213
<i>Total</i>	<u>20,273</u>	<u>269,245</u>	<u>(266,500)</u>	<u>33,195</u>	<u>56,213</u>
Unrestricted funds:					
General funds	92,265	141,800	(160,123)	(33,195)	40,747
Total funds	<u>112,538</u>	<u>411,045</u>	<u>(426,623)</u>	<u>-</u>	<u>96,960</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Restore Homes restricted fund Provision of accommodation and support to the homeless and vulnerable

20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	8,018	1,013	9,031
Investments	45,000	-	45,000
Net current assets	10,730	32,199	42,929
	<u>63,748</u>	<u>33,212</u>	<u>96,960</u>

21 Reconciliation of net debt

	At 1 January 2024	Cash flows	At 31 December 2024
	£	£	£
Cash and cash equivalents	58,062	(25,116)	32,946
	<u>58,062</u>	<u>(25,116)</u>	<u>32,946</u>
Obligations under HP/Finance leases	(1,456)	1,230	(226)
	<u>(1,456)</u>	<u>1,230</u>	<u>(226)</u>
Net debt	<u>56,606</u>	<u>(23,886)</u>	<u>32,720</u>

22 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024	2024	2023	2023
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2024	2023
	£	£
The pension cost charge to the charity amounted to:	<u>3,503</u>	<u>2,779</u>

Restore Church Boston
Detailed Statement of Financial Activities

for the year ended 31 December 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies				
Planned giving	69,395	-	69,395	76,456
Donations	3,592	-	3,592	4,453
Gift aid recovered	10,930	-	10,930	12,082
	<u>83,917</u>	<u>-</u>	<u>83,917</u>	<u>92,991</u>
Charitable activities				
Housing activities	100	255,629	255,729	239,521
	<u>100</u>	<u>255,629</u>	<u>255,729</u>	<u>239,521</u>
Other trading activities				
Hall and venue hire	-	-	-	200
Potato Pete	-	-	-	394
	<u>-</u>	<u>-</u>	<u>-</u>	<u>594</u>
Investments				
Bank interest	132	219	351	259
	<u>132</u>	<u>219</u>	<u>351</u>	<u>259</u>
Other				
Grants	35,661	13,397	49,058	40,466
Sundry income	6,029	-	6,029	1,467
Pantry and van receipts	15,961	-	15,961	17,757
	<u>57,651</u>	<u>13,397</u>	<u>71,048</u>	<u>59,690</u>
Total income and endowments	141,800	269,245	411,045	393,055
Expenditure on:				
Costs of other trading activities				
Potato Pete	-	-	-	974
	<u>-</u>	<u>-</u>	<u>-</u>	<u>974</u>
Total of expenditure on raising funds	-	-	-	974
Charitable activities				
Church activities	26,884	-	26,884	50,876
Housing activities	-	146,091	146,091	119,255
	<u>26,884</u>	<u>146,091</u>	<u>172,975</u>	<u>170,131</u>
Total of expenditure on charitable activities	26,884	146,091	172,975	170,131
Employee costs				
Salaries/wages	59,019	82,659	141,678	125,847
Employer's NIC	4,253	3,205	7,458	35
Pension costs	1,716	1,787	3,503	2,779
Staff training	264	1,200	1,464	2,193
	<u>65,252</u>	<u>88,851</u>	<u>154,103</u>	<u>130,854</u>

Restore Church Boston
Detailed Statement of Financial Activities

Motor and travel costs				
Vehicles - Fuel	-	2	2	33
Vehicles - Insurance and licences	1,522	-	1,522	227
Vehicles - Repairs and maintenance	7,001	70	7,071	9,447
Travel and subsistence	3,263	9	3,272	4,679
	<u>11,786</u>	<u>81</u>	<u>11,867</u>	<u>14,386</u>
Premises costs				
Rent	13,042	13,200	26,242	23,375
Rates	3,335	-	3,335	1,880
Light, heat and power	2,466	-	2,466	4,200
Premises cleaning	260	738	998	200
Premises insurances	-	1,499	1,499	1,404
Premises repairs and maintenance	4,251	-	4,251	6,193
	<u>23,354</u>	<u>15,437</u>	<u>38,791</u>	<u>37,252</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Equipment	4,109	54	4,163	4,405
Depreciation of Motor vehicles	700	-	700	286
Depreciation of Fixtures, fittings and computer equipment	1,064	564	1,628	1,327
Loss on disposal of tangible fixed assets	-	-	-	(439)
Bad debts	-	-	-	288
Bank charges	288	203	491	444
Equipment repairs and maintenance	2,390	-	2,390	6,455
Postage and couriers	53	-	53	62
Software, IT support and related costs	2,872	281	3,153	2,172
Stationery and printing	2,342	1,800	4,142	1,182
Subscriptions	2,747	-	2,747	150
Sundry expenses	6,652	5,284	11,936	4,071
Telephone, fax and broadband	3,581	3,600	7,181	9,448
	<u>26,798</u>	<u>11,786</u>	<u>38,584</u>	<u>29,851</u>
Legal and professional costs				
Audit/Independent examination fees	25	24	49	864
Other legal and professional costs	6,024	4,230	10,254	5,476
	<u>6,049</u>	<u>4,254</u>	<u>10,303</u>	<u>6,340</u>
Total of expenditure of other costs	<u>133,239</u>	<u>120,409</u>	<u>253,648</u>	<u>218,683</u>
Total expenditure	160,123	266,500	426,623	389,788
Net gains on investments	-	-	-	-
Net (expenditure)/income	(18,323)	2,745	(15,578)	3,267
Transfers between funds	(33,195)	33,195	-	-
Net (expenditure)/income before other gains/(losses)	(51,518)	35,940	(15,578)	3,267

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Other Gains	-	-	-	-
Net movement in funds	(51,518)	35,940	(15,578)	3,267
Reconciliation of funds:				
Total funds brought forward	92,265	20,273	112,538	109,271
Total funds carried forward	40,747	56,213	96,960	112,538