CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of	Charity Name: Chedgrave Oxygen Therapy Centre Ltd		
On accounts for the year ended	31st December 2025	**Charity no (if any)**	800850

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2025.**

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts 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

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

Signed:		**Date:**	15/09/2026
Name:	CHANTELLE HARRISON		
Relevant professional qualification(s) or body (if any):			
Address:	DUNBURGH FARM 72 THE STREET GELDESTON BECCLES SUFFOLK NR34 0LN		

Section B	Disclosure
	Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).
Give here brief details of any items that the examiner wishes to disclose.	Nothing to disclose for 2025 which is not already covered within the accounts.

Registered Company Number: 02295326 (England and Wales)

Registered Charity Number: 800850

Report of Trustees

And

Unaudited Financial Statements

For Year Ending 31st December 2025 For

Chedgrave Oxygen Therapy Centre Ltd

C Harrison Business Services LTD
Dunburgh Farm
The Street
Geldeston
Beccles
NR34 0LN

Chedgrave Oxygen Therapy Centre Limited

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Report of the Trustees

For Year Ended 31st December 2024

The Trustees who were also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity of the year ended 31st December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Enterprises.

Structure, Governance and Management

The Charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reference and Administrative Information

Registered Company Number	02295326 (England and Wales)
Registered Charity Number	800850
Registered Office Address	Church Loke Ash, Church Loke, Hall Road, Bergh Apton, Norfolk, NR14 6GP
Trustees	R E Bunn C Hambling
	P Webster
Company Secretary	C Hambling

Independent Examiner

Chantelle Harrison

C Harrison Business Services LTD, Dunburgh Farm, The Street, Geldeston, NR34 0LN

Approved by order of the board of Trustees on 9th September 2025 and signed on its behalf by:

..... *Mrs R E Bunn – Trustee*

Annual Report

Chedgrave Oxygen Therapy Centre 2024-25

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2024

Structure, governance and management

Nature of governing document

Chedgrave Oxygen Therapy Centre is a company limited by guarantee and is a registered charity.

The charity is governed by its Memorandum and Articles of Association.

Recruitment and appointment of trustees

The trustees may appoint a person who is willing to act as a trustee either to fill a vacancy or as an additional trustee provided that the appointment does not cause the number of trustees to exceed any fixed number by or in accordance with the articles as the maximum number of trustees. New trustees are provided with terms of reference and a pack of information relating to the constitution, governance and operation of the trust.

Organisational structure

The charity is managed by the Trustees which comprises the company directors, The committee, which meets on a regular basis, sets the strategic direction of the charity, agree an annual budget, and monitors performance against the budget. Company directors are appointed by election as the Annual General Meeting each year. Certain functional responsibilities (e.g. personnel, finance, IT, therapies) have been delegated to the Centre Manager, or relevant trustees.

Risk Management

General Risk

The Trustees have assessed the risks to which the charity is exposed. The Trustees believe that by monitoring and maintaining reserves at the appropriate level and regularly reviewing controls with respect to financial systems, they have established effective systems to mitigate risks. The Trustees regularly review the Centre's Reserves Policy and relevant policies such as the Business Continuity Policy.

Fundraising disclosures

Fundraising by the charity is controlled by the Centre manager who is an employee. There are numerous ways that the charity manages to raise funds, which include direct donations from the public and members of the charity, organised In store collections and street collections, sponsored events such as marathons and direct donations or gifts from trust funds that exist within the UK. The charity does not approach members of the public directly for fundraising but quite the opposite, it is common practice for the public to approach the charity to give donations. In 2024

the Trustees were able to increase the amount of grants secured and this aided a secure move and enhance our new centre.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Summary

The Chedgrave Oxygen Therapy Centre, previously known as the Chedgrave MS Therapy Centre, has a rich history of serving the community for 34 years. Its primary mission is to provide oxygen therapy sessions for individuals facing a wide range of medical conditions, including Multiple Sclerosis and other neurological issues, post-surgery recovery, cancer treatment, and post-operative care. The centre serves residents in Norfolk and Suffolk, operating three days a week, with the support of a dedicated team of 4 trustees and 3 fractional staff.

Chedgrave Oxygen Therapy Centre's long-standing commitment to providing essential services to the community is commendable. Despite challenges such as the COVID-19 pandemic and the need for relocation, the centre has adapted and continues to serve a diverse range of individuals with medical needs. This adaptability and dedication underscore the importance of the centre's work in the region.

Key highlights from this year's annual report include:

Relocation – After many years the Centre was informed that its long-established home on the Chedgrave Industrial Estate was going to be closed down. The Centre was rehomed to a new home close to Chedgrave, in Bergh Apton. This new facility has enabled the Centre to be relaunched in a spacious and fresh facility and this has lead to an increase in members and the ability to also host therapy sessions. The associated fundraising also supported the new oxygen generation system to be purchased which allows us to operate independently.

Trustee Changes- None

Moving forward- The centre has started to see an increase in the breadth of medical conditions that it supports, and through targeted marketing and increased events, this is planned to increase further through additional dive sessions. Evening sessions have also be popular. The centre is also exploring how it can offer a wider range of services for its service users, which will in turn support a wider support network to service users, families and carers.

Statement of Trustees' Responsibilities

The trustees of Chedgrave Oxygen Therapy Centre are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and apply them consistently;

~ observe the methods and principles in the Charities SORP;

~ make judgements and estimates that are reasonable and prudent;

~ state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and

~ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other Irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions,

Approved by the trustees of the charity on and signed on its behalf by



R Bunn

Chair of Trustees

14/9/2026



Chedgrave Oxygen Therapy Centre LTD 02295326 Charity No (if any) 800850
Chedgrave Oxygen Therapy Centre LTD

Period start da 01/01/2025 To Period end date 31/12/2025 CC39a

Section A Statement of financial activities

Descriptions by natural category	Note	Unrestricted f	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Donations, legacies and Grants		27511.35	0	0	27511.35	7516.01
fees for charitable services		47767.36	0	0	47767.36	46003.94
Donations, legacies and Grants		18720.6	0	0	18720.6	75
		0	0	0	0	39444.1
Total incoming resources	S01	93999.31	0	0	93999.31	93039.05
Resources expended (Notes 4-7)						
Cost of fundraising events		3960.05	0	0	3960.05	3197.54
Wages, salaries, pensions and NI		31345.66	0	0	31345.66	38894.77
Rent, rates and Insurance		18952.74	0	0	18952.74	3450.16
telephone postage and stationery		729.56	0	0	729.56	1666.37
legal and professional fees		548.36	0	0	548.36	8160.87
Repairs and maintenance		3102	0	0	3102	1864.25
Light and heat		13137.93	0	0	13137.93	3268.5
depreciation		13915.15	0	0	13915.15	0
		0	0	0	0	0
Total resources expended	S02	85691.45	0	0	85691.45	60502.46
Net incoming/(outgoing) resources before	S03	8307.86	0	0	8307.86	32536.59
Gross transfers between funds	S04	0	0	0		
Net incoming/(outgoing) resources before	S05	8307.86	0	0	8307.86	-2682.6
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed a	S06	0	0	0	0	0
Gains and losses on investment assets	S07	0	0	0	0	0
Net movement in funds	S08	8307.86	0	0	8307.86	-2682.6
Total funds brought forward	S09	89040.4		0	89040.4	91723
Total funds carried forward	S10	97348.26	0	0	97348.26	89040.4

9/9/26

Section B Balance sheet

		Note	Total this year £ F01	Total last year £ F02
Fixed assets				
Tangible assets	(Note 8)	B01	11848.7	27835
Premises Deposit		B02	3945	
Investments	(Note 9)	B03	0	0
Total fixed assets		B04	15793.7	27835
Current assets				
Prepayments		B05	190	0
Debtors	(Note 10)	B06	12568	4209
(Short term) investments		B07	4848	4848
Cash at bank and in hand		B08	23046	57064
Total current assets		B09	40652	66121
Creditors: amounts falling due within one year		B10	6196.49	0
Net current assets/(liabilities)		B11	34455.51	66121
Total assets less current liabilities		B12	50249.21	93956
Creditors: amounts falling due after one year		B13	0	0
Provisions for liabilities and charges		B14	0	0
Net assets		B15	50249.21	93956
Funds of the Charity				
Unrestricted funds		B16	50769	93918.68
Designated funds		B17		0
Total unrestricted funds			50769	93918.68
Restricted income funds (Note 12)		B18	38	38
Endowment funds (Note 12)		B19	0	0
Total funds		B20	50807	93956.68

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006
The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.
These accounts have been prepared in accordance with the provisions applicable to companies subjecty to the small companies' regime.

Signed by one or two trustees on behalf of all the trustee Signature

Date of approval

R E Bunn

9/9/26

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accorc
- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with* Accounting Standards;

or ü Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

[** except for the following].

Give details in this box if a different standard has been followed.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year (§ except for t

Give details in this box of any material changes that have been made.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years (§§ except for the following).

Give details in this box of any material changes that have been made.

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Section C Notes to the accounts (cont)

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional p

INCOMING RESOURCES	
Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: · the charity becomes entitled to the resources; · the trustees are virtually certain they will receive the resources; and · the monetary value can be measured with sufficient reliability.
Incoming resources with related	Where incoming resources have related expenditure (as with fundraising or contract income) the
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitleme
Tax reclaims on donations and g	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to wh
Contractual income and perform	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind for use by the charity are included in the SoFA as incoming resources when receival
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the tr
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from reva
EXPENDITURE AND LIABILITIES	
Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the cha
Grants with performance conditi	Where the charity gives a grant with conditions for its payment being a specific level of service or
Grants payable without performa	These are only recognised in the accounts when a commitment has been made and there are no
ASSETS	
Tangible fixed assets for use by	These are capitalised if they can be used for more than one year, and cost at least £500. They a
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end.
Stocks and work in progress	These are valued at the lower of cost or market value.

Section C Notes to the accounts (cont)

Note 3 Analysis of incoming resources

Incoming resources may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Dive Income	251		36	36
Donations and Legacies Income	27511.35		2750	2750
Session Income	47516.35		50767.17	50767.17
Grant Income	18720.6		4019	4019
Total	93999.3		57572.17	57572.17
			0	0
			0	0
			0	0
			0	0
Total			0	0
			0	0
			0	0
			0	0
			0	0
Total			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
Total			0	0
			0	0
			0	0
			0	0
			0	0
Total			0	0
			0	0
			0	0
			0	0
			0	0
Total			0	0



Section C Notes to the accounts (cont)

Note 4 Analysis of resources expended

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis	Unrestricted £	restricted £	This year £	Last year £
Direct Costs of Events / Fundraising	760		0	378
Centre Consumables	660		0	571.68
Raising Funds			0	474
Salaries and Staff Costs	31345.66		0	38894.77
Advertising	2540.05		0	1773.86
			0	0
			0	0
			0	0
Total	35305.71		0	42092.31
Premises Rents, Rates	18952.74		0	3158.88
Insurances			0	1864.25
Light and Heat	13137.93		0	3268.5
Office and Administrative Expenses	729.56		0	1666.37
Repairs and Maintenance	3102		0	291.28
			0	0
			0	0
			0	0
Total	35922.23		0	10249.28
Other Professional Services	548.36		0	8160.87
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
Total	548.36		0	8160.87
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
Total			0	0



Note 5 Details of certain items of expenditure

5.1 Trustee expenses

Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third p

	This year	Last year
Number of trustees who were paid expenses	NONE	NONE
Nature of the expenses		
Total amount paid	£	£

5.2 Fees for examination or audit of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your in

	This year £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	0	0
Other fees (for example: advice, consultancy, accountancy services) paid to th		



Note 6 Paid employees

Please complete this note if the charity has any employees.

6.1 Staff Costs

	This year £	Last year £
Gross wages, salaries and benefits in kind	31345.66	38894.77
Employer's National Insurance costs	558.49	0
Pension costs	419.69	0
	0	0
Total staff costs	32323.84	38894.77

6.2 Average number of full-time equivalent employees in the year	This year Number	Last year Number
	3	3
	0	0
	0	0
The parts of the charity in which the employees	0	0
Total	3	3

6.3 Defined contribution pension scheme

Please complete if a defined contribution pension scheme is operated.

Penfold Pension

	This year £	Last year £
The costs of the scheme to the charity for the year	419.69	
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Section C Notes to the accounts (cont)

Note7 Grantmaking

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable

7.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
	0	0
	0	0
	0	0
	0	0
	0	0
	0	0
Total	0	0

7.2Grants made to institutions

If the charity has made grants to particular institutions that are material in the context of its grantmaking please give details of t

Names of institutions	Purpose	Total amount of grants
		0
		0
		0
		0
		0
		0
		0
		0
		0
Total grants to institutions		0

Section C Notes to the accounts (cont)

Note8 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

8.1 Cost or valuation

	Freehold land & Other land & bui		Plant, machiner	Fixtures, fittings	Payments on ac	Total
	£	£	£	£	£	£
Balance brought forward	0	0	63892.6		0	63892.6
Additions	0	0	63526	0	0	63526
Revaluations	0	0	0		0	0
Disposals	0	0	0	0	0	0
Transfers *	0	0	0	0	0	0
Balance carried forward	0	0	127418.6	0	0	127418.6

8.2 Accumulated depreciation and impairment provisions

**Basis			RB			
** Rate			0.3			
Balance brought forward	0	0	55224	0	0	55224
Depreciation charge for y	0	0	27033	0	0	27033
Impairment provisions	0	0	0	0	0	0
Revaluations	0	0	33292.05	0	0	33292.05
Disposals	0	0	0	0	0	0
Transfers*	0	0	0	0	0	0
Balance carried forward	0	0	115549.05	0	0	115549.05

8.3 Net book value

Brought forward	0	0	8668.6	0	0	8668.6
Carried forward	0	0	11869.55	0	0	11869.55

8.4 Revaluation

If any fixed assets have been revalued please give details of the valuer and method of valuation

Revaluation of depreciation to present a true and fair view of the assets in the given period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance

Section C Notes to the accounts (cont)

Note 9 Investment assets

Please complete this note if the charity has any investment assets.

9.1 Fixed assets investments

	£
Carrying (market) value at beginning of year	
Add: additions to investments at cost	0
Less: disposals at carrying value	0
Add/(deduct): net gain/(loss) on revaluation	0
Carrying (market) value at end of year	0

Please provide below:

9.2 A breakdown of the market values of investments shown above agreeing with the balance sheet row B03.

9.3 A breakdown of the income from investments agreeing with SOFA.

Analysis of investments	9.2 Market value at y £	9.3 Income from investments for t £
Investment properties	0	0
Investments listed on a recognised stock exchange or held in common investment funds, op	0	0
Investments in subsidiary or connected undertakings and companies	0	0
Securities not listed on a recognised Stock Exchange	0	0
Cash held as part of the investment portfolio	0	0
Other investments		
	0	0
Total	0	0

9.4 Material investment holdings

If any investments are material in terms of their value (for example each represents more than 5 per cent of the value of the char

Investment held	Market value at year end £
	0
	0
	0
	0
Total	0

he year



Note 10 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	0	0	0	0
Amounts due from subsidiary and associated undertakings	0	0	0	0
Other debtors	12568	4019	0	0
Prepayments and accrued income	0	0	0	190
Total	12568	4019	0	190

Note 11 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

11.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	5638	0	0	0
Trade creditors	558.49	0	0	0
Amounts due to subsidiary and associated undertakings	0	0	0	0
Other creditors	0	0	0	0
Accruals and deferred income	0	0	0	0
Total	6196.49	0	0	0

11.2 Security over assets

If any loan, overdraft or other creditor holds a charge or other security over any assets of the charity please provide details.



Section C Notes to the accounts (cont)

Note 12 Endowment and restricted income funds

Please complete this section if the charity has any endowment or restricted income funds.

12.1 Funds held

Please give a brief description of any of the following type of funds held by the charity:

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).
- other funds .

Fund Name	Type PE, EE , I Purpose and restrictions

12.2 Movements of major funds

Please give details of the movements of the major funds summarised in the restricted and endowment columns of the Statemen

Fund names	Fund balances £	Incoming resou £	Resources exp £	Transfers £	Gains and loss £	Fund balances £
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total Funds	0	0	0	0	0	0

12.3 Transfers between funds

Please give details of any transfers between funds.

From Fund (Name)	To Fund (Name)	Reason	Amount

12.4 Analysis of net assets between funds

	Unrestricted fur £	Restricted fund £	Endowed funds £	Total £
Fixed assets	0	0	0	0
Investments	0	0	0	0
Net current assets	89078		0	89078
Creditors due in more than one year and provisions				
Total net assets	89078	0	0	89078

Section C Notes to the accounts (cont)

Note 13 Transactions with related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in note 5) details of such trans

13.1 Remuneration and benefits

Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee or other related parties by

		Amounts paid or benefit value	
		This year	Last year
Name of trustee or related party	Legal authority (eg order, governing	£	£
NONE			

13.2 Loans

Please give details of and amounts owing to or from the charity's trustees or other related parties by the charity at the year end.

		Amount owing	
		This year	Last year
Name of trustee or related	Legal authority	£	£
Due to trustees and relate	NONE		
Due from trustees and rel	NONE		

13.3 Other transaction(s) with trustees or related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a trustee or related party has a materia

			This year	Last year
Name of the trustee or rel	Relationship to charity	Description of the transaction(s)	£	£
NONE				
NONE				

Section C Notes to the accounts (cont)

Note 14 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper und

There are no additional disclosures to note.

Income categories
Donations, legacies and Grants
Fundraising events
Shop sales
Interest and dividends
fees for charitable services
Grants for services

Expenditure categories
Wages, salaries, pensions and NI
Cost of fundraising events
Rent, rates and Insurance
Repairs and maintenance
Light and heat
telephone postage and stationery
Donations and Grants
legal and professional fees
bank charges and interest
depreciation
Insurance

To edit the lists replace existing categories on either list with the new headings you prefer to use.