

900161  
31/07/10

**Caring at Christmas**  
**Report and Financial Statements**  
**For the Year Ended**  
**31<sup>st</sup> July 2010**

**Charity No. 900161**



**Brooking, Ruse & Co. Limited,  
Chartered Accountants,  
3 Beaconsfield Road,  
Weston-super-Mare,  
Somerset, BS23 1YE.**

**Caring at Christmas**

**Index to the Financial Accounts for the Year Ended 31<sup>st</sup> July 2010**

<b><u>Contents</u></b>	<b><u>Page</u></b>
Trustees' report	1 - 5
Statement of trustees' responsibilities	6
Trusties duties at a glance	7
Auditors' report	8
Statement of financial activities	9
Balance sheet	10
Notes to the accounts	11 - 15

---

**Trustees Report 2010**

**Charity Registration Number 900161**

**Trustees**

Pete Thyer  
Michael Manley  
Mike Turner                      Resigned November 2009  
Lou Armstrong  
Phil Summer-Hayes  
Hilary Moody  
Russell Richards                Resigned November 2009  
Olly Swayne  
Kit Elliot                         Joined September 2009

**Registered Address**

Julian House,  
Little Bishop Street,  
St. Pauls,  
Bristol, BS2 9JF.

**Solicitors**

Clarke Willmott,  
17 Great George St,  
Bristol.  
BS1 5QT.

**Bankers**

HSBC,  
11 Canford Lane,  
Westbury-on-Trym,  
Bristol, BS9 3DE.

COIF Charity Funds,  
80 Cheapside,  
London,  
EC2V 6DZ.

**Auditors**

Brooking, Ruse & Co. Limited,  
Chartered Accountants,  
"Charterhouse",  
3 Beaconsfield Road,  
Weston-super-Mare,  
Somerset, BS23 1YE.

Trustees Report 2010 ..... *continued*

The Trustees present their report and the audited financial statements for the year ended 31<sup>st</sup> July 2010.

**Terms of Trust**

The governing document of the charity is the Trust Deed dated 15<sup>th</sup> September 1989. Trust capital and income is to be applied to the relief of poverty and distress suffered by persons of a rootless way of life, preferably in or near the City of Bristol. The charity is an unincorporated association and trustees are appointed by majority agreement of existing Trustees and in accordance with the provision of the Trust Deed. The trustees have unrestricted powers of investment.

The objects of the charity have been furthered by the construction of a night shelter in Bristol, which is open to homeless people during the Christmas and New Year period. From 26 January 2006 and in furtherance of the objectives of the charity, the trustees agreed to take over responsibility from the National Childrens' Home (NCH), for running Bristol Nightstop. In March 2009 the Trustees further agreed to take over North Somerset Nightstop and accordingly setup West of England Nightstop (WENS) to cover both areas.

**Review of activities and achievements**

*Christmas 2009 – 23rd year of operation*

In 2009, we were open from Christmas Eve afternoon until the morning of 30<sup>th</sup> December. Meals served over this period totaled 1781, which is 127 more than in 2008. All 50 bed spaces were also taken up each night except Christmas Eve (24). This was approx 13 more than the previous year. We are concerned about this continued upward trend since we feel it is indicative of a growing problem in the homeless sector. As ever, we would be very happy if the services we provide were not required at all. The opposite would seem to be the case.

Once again we had the assistance of over 400 volunteers who helped out before, during and after the period we were open. It must not be forgotten that it takes considerable work both prior to and after Christmas week itself to prepare the shelter and then hand it back to the Julian Trust with whom we share the premises. We are, as ever, deeply indebted to our wonderful volunteers. Amongst the jobs they do are helping in the office, collecting money at supermarkets, sorting donations of food, cooking and serving food, washing up, playing cards and table tennis with our guests or offering a listening ear. Our many supporters and sponsors who donated gifts of food, clothing, toiletries or money ranged from large national businesses to small local enterprises, cathedrals to youth clubs and pensioners to children in nursery schools. We are extremely grateful that we are able to harness support from such a diverse range of volunteers and donors and we thank them all for their continued support.

We were also fortunate to have the help of Steve and Julie, from the Julian Trust, with organising our stores in preparation for the Christmas Shelter.

***Staff***

Regrettably we lost our recently recruited manager, Beverley Symonds, just before Christmas. She has moved on to another job that she felt was more in-line with her abilities. The remaining staff, however, made heroic efforts and the Christmas Shelter operation was again successful. Particular thanks are due to Rhianan Lowes, who had to shoulder the main burden of organizing it all without a manager.

Trustees Report 2010 ..... *continued*

At the beginning of 2010 it was decided to promote Rhianan to be Associate Manager Caring at Christmas and Christmas Shelter. Claire Reed was promoted to Associate Manager West of England Nightstop. They each assume management responsibility for their respective area and will be accountable for those operations. We recruited a new Administrative Assistant, Kelly Kavanagh, who will work in support of the office and Caring at Christmas. She has already proved a major asset. It is anticipated that we will eventually recruit an overall manager who will have line management responsibility for the two Associate Managers, but will be primarily charged with charting future development and fund raising to enable it.

Once again, special mentions need to be made:

- Phil Summer-Hayes once more did an excellent job this year as Kitchen Coordinator. Our chefs managed the kitchen and their volunteers well, and a varied range of food was enjoyed by our appreciative guests, but we are particularly appreciative that we have Phil as a resource. His boundless enthusiasm and natural ability for cooking is invaluable and we are extremely fortunate to have him.
- St John Ambulance medical services and advice. Once again their services were heavily used and hugely appreciated
- All our services and entertainers. Live music performers, artists and many others remain extremely popular and always have an appreciative audience.

We did suffer from a shortage of Supervisors this year, but plans have been put in place to ensure we have more available next year.

We would also like to make special mention of our appreciation of the help given by Margaret Watson and Helen Gillard who between them dutifully record the minutes of the Trustee meetings throughout the year.

***Year through work***

Our fourth year of running Nightstop operations in the Bristol area (and now also in North Somerset) has again been successful. This year we received 122 referrals and were able to offer placements to 74 of these. A total of 156 bed nights were used. The age groups that were most likely to use WENS are 16, 18 and 19 year olds, with just over half being female. We monitor the referrals closely to try and help us understand the nature of the problems. As reported before, family breakdown continues to be cited as the most common cause of homelessness for young people referred to the scheme with fleeing violence second. We try to work with referral agencies and support services to ensure that follow up work is carried out and more permanent accommodation can be found for young people once they have ended their Nightstop placement. The main reason for us failing to offer a bed night to a referral continues to be a shortage of hosts, although we are gradually increasing these resources. Finding new hosts continues to be a challenge and we work to increase the number of volunteers we have available. We have started to use a taxi service to take young people to the hosts home and pick them up again next morning unless the YP has stayed with the host before. This has resulted in a major reduction in "no-shows", but inevitably involves increased expense. Now, more than ever, we work in a climate where core funding is growing harder to source and small one-off grants are faced with increasing demands. Fundraising for this extremely important project is proving problematic and the project only continues thanks to being underwritten by Caring at Christmas. This, however, is a situation that cannot continue indefinitely and it is hoped that our plans to recruit a Charity Manager will result in an eventual improvement in funding for WENS itself.

**Trustees Report 2010** ..... *continued*

In 2010 our popular and much valued resource, *The Survival Handbook*, became a twice yearly production. We have found this to be necessary as rapid changes in the sector means that information contained within it can often quickly become out of date. The Handbook is now in its eighth edition and is used by professionals and homeless people alike. We intend to continue keeping this handbook up to date and it will be a regular feature of our future operations.

***Trustee Board***

This year, Kit Elliott joined as a Trustee in September. In addition to losing our manager, we lost our Chairman, Mike Turner, and our Vice-Chairman, Russell Richards, in quick succession just before the Christmas period. This left us with a total of seven Trustees. Kit Elliott took on the role of stand-in Chair over the Christmas period in order to ensure the charity continued to function at its most critical time of year. He was then elected Chairman in January. Lou Armstrong was subsequently elected as Vice-Chair. Olly Swayne continues as Secretary with Pete Thyer continuing in the role of Treasurer. The Trustees have worked very hard on forging a unified and team approach to the way forward. Many challenges face all charities and the Trustees are attempting to identify what the future of our charity should be. We also continue to work to recruit more Trustees and to try and increase the skills available within the charity.

It is always rewarding that our work is valued by professionals and those we seek to support. Our efforts are recognised in many ways, not least through positive comments from our Christmas guests and the young people we are able to help keep off the streets and into long term accommodation. We intend to develop new support areas for those in need, in line with the mandate in our Deed of Trust, whilst maintaining our ability to deliver the high quality services and support we already provide.

The Trustees are acutely aware that the charity could and should be doing more to help those in need all year round and not just at Christmas.

***Financial achievements***

Grants and donations for the year totalled £92K. Other fundraising activities raised a further £3,852, which together with income for the WENS project, rent from the Julian Trust and interest received produced a total of just under £120K. This represents an increase of £8K from 2009. It is to be hoped that this trend continues in times of austerity to come.

The approximate value of donated food and other products was approximately £10, 824. Another increase on the previous year.. This figure has been included in the statement of financial activities as donations in kind. Gifts continue to come from individuals, schools, churches, businesses and many other organisations. All are greatly valued and each represents care and concern for people who find themselves homeless.

Claire Reed organised a team to represent West of England Nightstop (WENS) at the Bristol Harbour Dragon Boat races in June 2010. The team "Elf and Safety" put a huge amount of effort into the training and competing. They achieved a very commendable seventh place and are planning to win next year. They also raised a magnificent £3000 for WENS, a very welcome contribution to the substantial running costs we continue to underwrite.

Trustees Report 2010 ..... continued

**Governance**

Our Trust Deed sets out the structure of governance for the charity. The maximum number of trustees is twelve, and minimum 3. Trustees are elected for a term of three years after which they are eligible for re-election unless they have served for a continuous term of six years. As stated above, we had 7 trustees at 31<sup>st</sup> July 2010. During the financial year under report, the trustees met regularly, roughly every 6 weeks.

Pete Thyer continues as our Treasurer. He is very much valued for that role and his considerable depth of knowledge and experience in the charitable sector.

**Future plans and ambitions 2010-11**

1. We have now completed four full years of running Nightstop projects. We have been unable to find further funding for this project and will be considering our options in the near future. Clearly we cannot continue to underwrite it indefinitely. We are aware of squeezes on budgets for funding sources, particularly Bristol City Council. Nightstop is a difficult concept to sell to potential donors as a stand-alone project. We know that most of the other Nightstop operations around the country are additions to larger, already existing operations such as supported housing projects.
2. The need to find new members and skills for the Trustee team is a high priority and maintains its importance in our future plans and work. We will continue to try to identify new ways of finding potential Trustees who can commit the time, skills and input needed to be a Trustee. It is crucial that we bring in Trustees with business and leadership experience.
3. We recognise the need to provide accurate and clear information in all our communications with volunteers and supporters and continue to strive to develop our website to be a feature of excellence in our communications with volunteers, supporters, clients and the homeless sector as a whole.

**Accounts**

The trustees believe that these accounts comply with current statutory requirements and with the Trust Deed.

**Risk Assessment – Charities Acts – SORP 2005**

The Trustees have used the original assessment and register as a management tool. Improvements have continued to be made and the register will be updated during the next year. The nature of our work implies a certain level of risk arising from the high level of drug dependency amongst our client group. The Trustees seek to manage such risks to an acceptable level and this remains an important area for attention.

The Trustees will continue to review the major risks to which the charity is exposed and systems will continue to be evolved to mitigate those risks.

Approved by the trustees on 10<sup>th</sup> March 2011  
and signed on their behalf



.....  
Kit Elliott – Chair of Trustees.



**Statement of Trustees' Responsibilities**

The trustees 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).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which given a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Trustee duties at a glance**

Charity trustees are the people who serve on the governing body of a charity. They may be known as trustees, directors, board members, governors or committee members. The principles and main duties are the same in all cases.

- (1) Trustees have and must accept ultimate responsibility for directing the affairs of a charity, and ensuring that it is solvent, well-run, and delivering the charitable outcomes for the benefit of the public for which it has been set up.

***Compliance – Trustees must:***

- (2) Ensure that the charity complies with charity law, and with the requirements of the Charity Commission as regulator; in particular ensure that the charity prepares reports on what it has achieved and Annual Returns and accounts as required by law.
- (3) Ensure that the charity does not breach any of the requirements or rules set out in its governing document and that it remains true to the charitable purpose and objects set out there.
- (4) Comply with the requirements of other legislation and other regulators (if any) which govern the activities of the charity.
- (5) Act with integrity, and avoid any personal conflicts of interest or misuse of charity funds or assets.

***Duty of prudence – Trustees must:***

- (6) Ensure that the charity is and will remain solvent.
- (7) Use charitable funds and assets reasonably, and only in furtherance of the charity's objects.
- (8) Avoid undertaking activities that might place the charity's endowment, funds, assets or reputation at undue risk.
- (9) Take special care when investing the funds of the charity, or borrowing funds for the charity to use.

***Duty of care – Trustees must:***

- (10) Use reasonable care and skill in their work as trustees, using their personal skills and experience as needed to ensure that the charity is well-run and efficient.
- (11) Consider getting external professional advice on all matters where there may be material risk to the charity, or where the trustees may be in breach of their duties.

***If things go wrong***

The Charity Commission offers information and advice to charities on both legal requirements and best practice to help them operate as effectively as possible and to prevent problems arising. In the few cases where serious problems have occurred we have wide powers to look into them and put things right. Trustees may also be personally liable for any debts or losses that the charity faces as a result. This will depend on the circumstances and the type of governing document for the charity. However, personal liability of this kind is rare, and trustees who have followed the requirements on this page will generally be protected.

We have audited the financial statements of Caring at Christmas for the year ended 31<sup>st</sup> July 2010 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (Effective April 2008).

This report is made solely to the charity's trustees, as a body, in accordance with Sections 43 of the Charities Act 1993 and the regulations made under section 44 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditors**

The trustees' responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

We have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with regulations made under that Act. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are prepared in accordance with the Charities Act 1993. We also report to you if, in our opinion the information given in the Trustees' Annual Report is not consistent with those financial statements, the charity has not kept sufficient accounting records, if the charity's financial statements are not in agreement with these accounting records or if we have not received all the information and explanations we require for our audit.

**Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgments made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Opinion**

In our opinion the financial statements:

- give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31<sup>st</sup> July 2010 and of its incoming resources and application of resources, for the year then ended, and
- have been prepared in accordance with the Charities Act 1993.

Robert D. Orr ACA FCCA, Senior Statutory Auditor  
For and on behalf of  
Brooking, Ruse & Co. Limited,  
Statutory Auditor,  
3 Beaconsfield Road,  
Weston-super-Mare,  
Somerset, BS23 1YE.

*10<sup>th</sup> March 2011*

**Statement of Financial Activities for the Year Ended 31<sup>st</sup> July 2010**

	Note	2010	2009
<b>Incoming resources</b>			
<b>Incoming resources from Generated funds:</b>			
<i>Voluntary income:</i>			
Grants and donations	2	110,375	99,887
<i>Activities for generating funds:</i>			
Interest Received		435	2,963
Property income		<u>9,000</u>	<u>9,000</u>
<b>Total incoming resources</b>		<u>119,810</u>	<u>111,850</u>
<b>Resources expended</b>			
<b>Cots of generating funds</b>	3		
Costs of generating voluntary income		14,797	14,205
Charitable activities		102,435	82,578
Governance costs		<u>12,695</u>	<u>10,068</u>
<b>Total resources expended</b>		<u>129,927</u>	<u>106,851</u>
<b>Net movement in funds</b>		( 10,117)	4,999
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>560,307</u>	<u>555,308</u>
<b>Total funds carried forward</b>		<u>£ 550,190</u>	<u>£ 560,307</u>

This statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

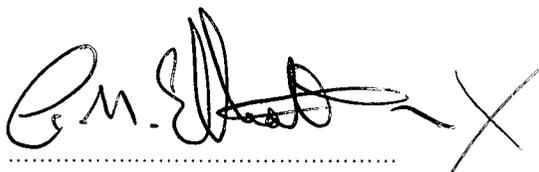
**All funds are unrestricted.**

**Balance Sheet as at 31<sup>st</sup> July 2010**

	Note	2010	2009
<b>Fixed assets</b>			
Tangible assets	4	422,313	434,101
<b>Current assets</b>			
Debtors	5	7,409	11,977
Cash at bank and in hand		<u>133,003</u>	<u>120,705</u>
		140,412	132,682
<b>Current liabilities</b>			
Creditors	6	( <u>12,535</u> )	( <u>6,476</u> )
<b>Net current assets</b>		<u>127,877</u>	<u>126,206</u>
<b>Total assets less current liabilities</b>		<u>£ 550,190</u>	<u>£ 560,307</u>
<b>Represented by:</b>			
General unrestricted funds	7	<u>550,190</u>	<u>560,307</u>
<b>Total unrestricted funds</b>		<u>£ 550,190</u>	<u>£ 560,307</u>

**Trustees' Declaration**

We approve these financial statements and confirm that the records produced together with the information and explanations supplied to Brooking, Ruse & Co. Limited constitute a true and correct record of all transactions of this charity for the year ended 31<sup>st</sup> July 2010.

  
 .....  
 K. Elliott - Chairperson

  
 .....  
 P. Thyer - Treasurer

10<sup>th</sup> March 2011

Notes to the Accounts for the Year Ended 31<sup>st</sup> July 2010

1. **Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) **Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 1993 and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

(b) **Fund accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) **Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

(d) **Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it related:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Notes to the Accounts for the Year Ended 31<sup>st</sup> July 2010 ...continued

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to best reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are proportioned on an appropriate basis e.g. proportion of staff time or estimated usage as set out in note 3.

(e) **Fixed assets**

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:-

Buildings	2%
Computer equipment	33%
Fixtures and fittings	25%

2. <b>Donations</b>	<b>Unrestricted funds</b>	
	<b>2010</b>	<b>2009</b>
Grants and donations	92,124	76,182
Fund raising activities	3,852	5,509
Nightstop project	<u>14,399</u>	<u>18,196</u>
	<u>£ 110,375</u>	<u>£ 99,887</u>

Notes to the Accounts for the Year Ended 31<sup>st</sup> July 2010 ...continued3. Total resources expended

	<u>Basis of Allocation</u>	<u>Voluntary Income</u>	<u>Charitable Activities</u>	<u>Governance</u>	<u>Total 2010</u>	<u>Total 2009</u>
		£	£	£	£	£
<b>Costs directly allocated to activities</b>						
Recruitment cost	Staff time		20		20	2,928
Utilities	Staff time	529	4,497	265	5,291	5,503
Publicity	Direct	530	3,420		3,950	577
Insurance	Direct		1,890	511	2,401	1,524
Audit fees	Direct			1,560	1,560	1,704
Legal and professional fees	Direct			2,817	2,817	-
Purchase of food and supplies	Direct		12,517		12,517	11,996
Survival handbook	Direct		6,040		6,040	2,592
Nightstop project	Direct		4,117		4,117	380
Depreciation	Staff time	1,151	10,061	576	11,788	11,788
<b>Support costs allocated to activities</b>						
Staff costs	Staff time	6,318	53,704	3,159	63,181	48,014
Office expenses	Staff time	156	1,330	78	1,564	3,461
Printing, postage and stationery	Direct	3,885	2,331	1,554	7,770	9,791
Travel and subsistence	Direct		1,017		1,017	172
Repairs and renewals	Staff time	106	904	53	1,063	2,420
Telephone	Usage	587	587	587	1,761	1,631
Training costs	Direct	1,019		1,019	2,038	576
Nightstop project	Direct	516		516	1,032	1,794
<b>Total resources expended</b>		<b>14,797</b>	<b>102,435</b>	<b>12,695</b>	<b>129,927</b>	<b>106,851</b>

**Notes to the Accounts for the Year Ended 31<sup>st</sup> July 2010** ...continued

4. Tangible fixed assets	Fixtures & fittings	Computer equipment	Freehold land and buildings	Total
<b>Cost</b>				
At 1 <sup>st</sup> August 2009 and at 31 <sup>st</sup> July 2010	29,748	3,425	574,393	607,566
<b>Accumulated depreciation</b>				
At 1 <sup>st</sup> August 2009	29,148	3,425	140,892	173,465
Charge for year	300	-	11,488	11,788
At 31 <sup>st</sup> July 2010	29,448	3,425	152,380	185,253
<b>Net book value</b>				
At 31 <sup>st</sup> July 2010	300	-	422,013	£ 422,313
<b>Net book value</b>				
At 31 <sup>st</sup> July 2009	600	-	433,501	£ 434,101

Part of the charity's freehold premises are leased to the Julian Trust. It is not possible accurately to apportion the depreciation cost between own use and lessee's use. All assets other than computer equipment are considered to be held for direct charitable purposes.

5. Debtors		<b>2010</b>	<b>2009</b>
Bank interest receivable		-	100
Other debtors		5,397	10,832
Expenses paid in advance		<u>2,012</u>	<u>1,045</u>
		£ 7,409	£ 11,977
6. Creditors			
Accruals		£ 12,535	£ 6,476
7. Funds			
<b>Movement in unrestricted funds</b>			
	<b>Balance 1<sup>st</sup> August 2009</b>	<b>Income</b>	<b>Expenditure</b>
			<b>Balance 31<sup>st</sup> July 2010</b>
General fund	£ 560,307	119,810	129,927
			£ 550,190

**Notes to the Accounts for the Year Ended 31<sup>st</sup> July 2010** ...continued

**8. Transactions with connected persons**

There were no transactions with connected persons.

**9. Charitable status**

The Trust is a registered charity without trading activities and as such pays no tax on income from donations.