

Gravesham Sanctuary

Report and Accounts

Year ended 30 April 2025

GRAVESHAM SANCTUARY
CHARITY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2025

Trustees	N Allen C Byrom appointed 21.5.24 V Clarke P Field resigned 21.5.24 A Hopkins Z Roder C Webster
Governing Document	CIO registration dated 31st Jan 2019
Charity Registration Number	1181817
Registered Office and Principal Address	56 Windmill Street Gravesend Kent DA12 1BB
Independent Examiner	Nick Spear ACCA Stewardship 1 Lamb's Passage London EC1Y 8AB

Contents	Page
Charity Information	1
Trustees' Annual Report	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8 - 15
Detailed Statement of Financial Activities with Comparatives	16

GRAVESHAM SANCTUARY TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 APRIL 2025

The trustees present their report for the year ended 30 April 2025 and confirm that the accounts comply with the relevant statutory requirements and the Constitution dated 31st January 2019.

Objectives and activities

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission. Gravesham Sanctuary is a Christian-based registered charity whose objective is to support and befriend people facing homelessness in Gravesham. We do this by providing accommodation year-round via provision of a six-bedroom property at 56 Windmill Street, Gravesend.

In addition to providing accommodation, other activities include:

- A first point of contact for people facing homelessness
- Day centre drop-in for appointments, advice, hot drinks and snacks for rough sleepers, those facing the prospect of homelessness and those re-entering accommodation
- Help in getting paperwork, identification
- Signposting to and liaison with relevant agencies who can help with their individual situations
- Helping them become part of the local community

This is done in partnership with Gravesham Council, Churches Together in Gravesham and approximately 40 volunteers.

Gravesham Sanctuary works closely with Gravesham Council's Housing and Rough Sleeping teams as well as various local agencies including North Kent MIND (mental health), Change, Grow, Live (West Kent drug and alcohol wellbeing service), Gravesend Job Centre (employment opportunities), NHS services (health), Lighthouse Counselling Trust and The Home Office (documents and repatriation to a home country).

Achievements and performance

Our emergency supported accommodation is established as a safe, caring and supportive environment. Our 6 bedrooms are usually fully occupied and 14 people were accommodated over this period. Most of our residents were sleeping on the street prior to coming into the house. We work closely with the local authority's Rough Sleeper team and most of our referrals come through them. Our residents receive support and signposting to address physical and mental health issues, apply for and manage benefits, deal with drug or alcohol dependency, find part- or full-time work and access suitable accommodation. They develop skills for independent living by taking responsibility for cleaning, cooking, budgeting. During the year, five residents moved on into longer term accommodation with a further two moving on shortly afterwards. Our target is for people to move on within 6 months but a shortage of affordable accommodation, barriers in the private rental sector and sometimes the complexity of an individual's situation mean that some residents are with us for longer. During that time, we see a dramatic improvement in physical and mental health, wellbeing, confidence and motivation. Some are involved in volunteering and some become part of local church communities.

Our Day Centre and Sanctuary phone service provided a first point of contact for people facing homelessness. The Day Centre moved to new premises at Emmanuel Baptist Church where it continued to provide a welcoming space for rough sleepers, people in temporary accommodation and those who have re-entered accommodation but appreciate social connection and support for challenges they face. Our guests tell us how much they enjoy meeting other people and that their wellbeing and hope for the future have increased through coming to the Day Centre. For many in long term accommodation, the advice and support they receive enable them to break the cycle of recurring homelessness. Almost 300 individuals attended over the year, making more than 2,000 visits for food, clothing, community, support and advice. Around 25 volunteers played an important role, building strong, trusting relationships and giving emotional and practical support. They involved guests in preparing and cooking meals developing budgeting and healthy eating skills in the process. They involved them in art activities. This year has seen a local increase in people becoming homeless due to their Home Office accommodation ending and also to early release from prison. All rough sleepers are referred to the council's Rough Sleeper team via Streetlink.

GRAVESHAM SANCTUARY TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 APRIL 2025

Partner agencies who attend our day centre include NHS screening services, Immigration and outreach from drug and alcohol services. They appreciate the high level of engagement that comes from operating in a space our guests find safe and recognise they would not achieve this elsewhere.

Underpinning our services have been our key values of hope for personal change, community, welcome, a non-judgmental attitude, forgiveness and respect. Our vision remains to empower the people we work with to overcome challenges that prevent them living fulfilled, purposeful lives, as part of a community, in a home that meets their needs. As part of that journey, those who wish to, have the opportunity to explore questions of faith and spirituality. This year has seen significant outcomes with people being housed and individuals breaking the cycle of homelessness and addiction.

Financial review

The charity derives the majority of its income from government grants and housing benefit. In addition, other ad hoc grant funding is received and regular donations continue to be made to support ongoing running costs. These donations are a combination of monthly and one-off donations. The principal areas of expenditure are salaries and the running costs for services offered at both Emmanuel Baptist Church (our day centre) and 56 Windmill Street.

During the year, there was a surplus for the year of £66,315 (2024: £45,939). Of this surplus, £4,914 is restricted as the majority of restricted funds are fully spent each month.

Reserves Policy

The reserves policy requires the charity to maintain unrestricted undesignated cash at a level equivalent to at least three months unrestricted expenditure, being approximately £29,330. The trustees consider that reserves at this level will ensure that, in the event of a significant fall in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The charity ended the year with unrestricted undesignated cash of £168,706 (2024: £117,724) and the trustees are satisfied that the charity is complying with its reserves policy. Cash reserves held are high at the year end due to annual funding amounts having been received upfront. With the uncertainty of future government funding the cash is retained to ensure continuity of operations throughout the following year as the charity is reliant on grant funding for sustainability, the timing and amount of which is not guaranteed.

Risk Management

The directors have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Gravesham Sanctuary is a charitable incorporated organisation and is governed by a constitution dated 31st January 2019.

Trustees are appointed and removed in accordance with the constitution.

The trustees have overall legal, financial and management responsibility and meet regularly throughout the year.

Trustees' responsibilities

The trustees are responsible for preparing the trustees' annual 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 and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the 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:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP

GRAVESHAM SANCTUARY TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 30 APRIL 2025

3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 2011, the Charity (Accounts and Reports) Regulations 2008 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.

This report was approved by the trustees and signed on their behalf by:

Carol L Webster

[Carol L Webster \(Aug 26, 2025 11:28:41 GMT+1\)](#)

Carol Webster (co-chair)

Aug 26, 2025

Date:

Zoe Roder

[Zoe Roder \(Aug 26, 2025 09:59:53 GMT+1\)](#)

Zoe Roder (co-chair)

Aug 26, 2025

Date:

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
GRAVESHAM SANCTUARY
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 30 April 2025 on pages 6 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 8 to 9.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation 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 Charity's accounts carried out under section 145 of the 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

Since 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 because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Nick Spear

Nick Spear (Aug 26, 2025 11:30:51 GMT+1)

Nick Spear ACCA
Association of Chartered Certified Accountants
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Aug 26, 2025

GRAVESHAM SANCTUARY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 APRIL 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations	3	86,539	105,025	191,564	193,310
Charitable activities	4	93,792	-	93,792	83,020
Interest receivable		151	-	151	217
Total income and endowments		<u>180,482</u>	<u>105,025</u>	<u>285,507</u>	<u>276,547</u>
EXPENDITURE ON:					
Charitable activities	5	117,319	101,873	219,192	230,608
Total expenditure		<u>117,319</u>	<u>101,873</u>	<u>219,192</u>	<u>230,608</u>
Net income/(expenditure)		<u>63,163</u>	<u>3,152</u>	<u>66,315</u>	<u>45,939</u>
Transfers between funds		3,572	(3,572)	-	-
Net movement in funds		<u>66,735</u>	<u>(420)</u>	<u>66,315</u>	<u>45,939</u>
Reconciliation of funds:					
Total funds brought forward		<u>186,433</u>	<u>5,334</u>	<u>191,767</u>	<u>145,828</u>
Total funds carried forward	15	<u>253,168</u>	<u>4,914</u>	<u>258,082</u>	<u>191,767</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 8-15 form part of these accounts.

GRAVESHAM SANCTUARY

BALANCE SHEET

AS AT 30 APRIL 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Tangible assets	7	<u>459,866</u>	<u>-</u>	<u>459,866</u>	<u>468,769</u>
CURRENT ASSETS					
Debtors	8	6,917	6,221	13,138	8,429
Cash at bank and in hand	9	<u>168,706</u>	<u>(1,038)</u>	<u>167,668</u>	<u>118,475</u>
		175,623	5,183	180,806	126,904
CREDITORS: Amounts falling due within one year	10	<u>(39,640)</u>	<u>(269)</u>	<u>(39,909)</u>	<u>(45,229)</u>
Net current assets / (liabilities)		<u>135,983</u>	<u>4,914</u>	<u>140,897</u>	<u>81,675</u>
Total assets less current liabilities		<u>595,849</u>	<u>4,914</u>	<u>600,763</u>	<u>550,444</u>
CREDITORS: Amounts falling due after more than one year	11	<u>(342,681)</u>	<u>-</u>	<u>(342,681)</u>	<u>(358,677)</u>
TOTAL NET ASSETS		<u>253,168</u>	<u>4,914</u>	<u>258,082</u>	<u>191,767</u>
FUND BALANCES	15				
Unrestricted Funds					
General funds		(206,698)	-	(206,698)	(282,336)
Designated funds		<u>459,866</u>	<u>-</u>	<u>459,866</u>	<u>468,769</u>
		253,168	-	253,168	186,433
Restricted Funds		<u>-</u>	<u>4,914</u>	<u>4,914</u>	<u>5,334</u>
		<u>253,168</u>	<u>4,914</u>	<u>258,082</u>	<u>191,767</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Carol L Webster

Carol Webster (co-chair)

Date: Aug 26, 2025

Zoe Roder

Zoe Roder (Aug 26, 2025 09:59:53 GMT+1)

Zoe Roder (co-chair)

Date: Aug 26, 2025

Charity number: 1181817

The notes on page 8-15 form part of these accounts.

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "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) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from housing benefit and guest contributions for those living at 56 Windmill Street.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £2,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Building improvements	10% straight line
Fixtures and fittings	25% straight line

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). Cash and cash equivalents include cash in hand and deposits held at call with banks.

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

In preparing financial statements certain judgements, estimates and assumptions have to be made that affect the depreciation charged in these financial statements. The annual depreciation charge for building improvements, fixtures and fittings is sensitive to changes in the estimates for useful economic life and residual value. These estimates are reassessed annually and, when necessary, adjusted to reflect current economic circumstances.

3 Donations

	2025 £	2024 £
Donations and related gift aid	50,905	71,584
Government grants (note 3a)	79,753	89,726
Other grants receivable	60,906	32,000
	<u>191,564</u>	<u>193,310</u>

3a Government grants comprise:

	2025 £	2024 £
Rough Sleepers Initiative	23,003	17,768
Night Shelter Transformation grant (DLUHC)	55,000	71,958
Kent County Council	1,750	-
	<u>79,753</u>	<u>89,726</u>

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

4 Income from charitable activities

	2025	2024
	£	£
Housing Benefit	88,838	79,987
Guest contributions	4,954	3,033
	<u>93,792</u>	<u>83,020</u>

5 Charitable expenditure

	2025	2024
	£	£
5a Costs incurred directly on specific activities		
Guest supplies and services	2,283	3,438
Depreciation and impairment	12,995	11,972
Premises	9,435	18,048
Room hire	3,293	-
Staff training	298	640
Agency fees	8,622	5,597
Travel	110	464
Promotional	79	15
Utilities	4,102	10,588
Insurance	6,340	7,033
	<u>47,557</u>	<u>57,795</u>
5b Costs incurred on support & administration		
Independent examination	1,860	1,740
Staff costs	158,443	159,365
Administrative expenses	11,332	11,708
	<u>171,635</u>	<u>172,813</u>
Total expenditure	<u>219,192</u>	<u>230,608</u>

Utilities expenses for the year include a refund for a historic credit of £2,103 when the supplier was changed.

The fee payable to Stewardship for examining the accounts was £1,860 (2024: £1,740); in addition, the charity paid £1,139 (2023: £1,153) for other services.

6 Analysis of staff costs

	2025	2024
	£	£
Gross wages and salaries	145,897	147,759
Social security	5,247	5,113
Pension costs	7,299	6,493
Other employment benefits		
	<u>158,443</u>	<u>159,365</u>

The average monthly number of employees during the year was 8 (2024: 9). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

Note 6 Analysis of staff costs continued

Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2025 £
General Manager	25,956	1,298	27,254

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2024 £
General Manager	30,102	1,176	31,278

7 Tangible fixed assets

	Building Improvements £	Land and Buildings £	Furniture and Equipment £	Total 2025 £
Cost				
At 1 May 2024	96,855	377,108	9,145	483,108
Additions	-	-	4,092	4,092
At 30 April 2025	96,855	377,108	13,237	487,200
Accumulated depreciation				
At 1 May 2024	11,760	-	2,579	14,339
Charge for the year	9,686	-	3,309	12,995
At 30 April 2025	21,446	-	5,888	27,334
Net book value				
At 30 April 2025	75,409	377,108	7,349	459,866
At 30 April 2024	85,095	377,108	6,566	468,769

8 Debtors

	2025 £	2024 £
Falling due within one year:		
Tax recoverable	1,008	158
Other debtors	1,670	1,802
Prepayments and accrued income	10,460	6,469
	13,138	8,429

9 Cash at Bank and in Hand

	2025 £	2024 £
Cash at bank and in hand	167,668	118,475

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

10 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Trade creditors	2,005	3,142
Taxation and social security	1,670	1,945
Other creditors	1,012	1,042
Accruals	1,860	1,740
Deferred income	17,366	21,364
Loan	15,996	15,996
	<u>39,909</u>	<u>45,229</u>

11 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Loan	<u>342,681</u>	<u>358,677</u>

12 Deferred income

Deferred income comprises the following:

	2025	2024
	£	£
Balance at the beginning of the reporting period	21,364	-
Amount released to income	(21,364)	-
Amount deferred in year	17,366	21,364
Balance at the end of the reporting period	<u>17,366</u>	<u>21,364</u>

The income deferred at the period end will be released to income over the following periods:

Within one year	<u>17,366</u>	<u>21,364</u>
-----------------	---------------	---------------

All of the deferred income relates to unrestricted fund Garfield Weston which is applied to the period 13th March 2025 to 12th March 2026.

13 Loan

The liability for the concessionary loans referred to in note 11 falls due for repayment in instalments as follows:

	Concessionary loans	
	2025	2024
	£	£
Repayable:		
Within one year	15,996	15,996
Between one and five years	63,984	63,984
After five years	278,697	294,693
	<u>358,677</u>	<u>374,673</u>

The concessionary loan is interest free and unsecured; it is being repaid in monthly instalments and must be repaid in full by 1st August 2047.

14 Pension commitments

During the year employer's pension contributions totalling £7,299 (2024: £6,493) were payable to defined contribution personal pension schemes. At the balance sheet date pension contributions totalling £1,012 (2024: £1,042) were owed.

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

15 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Closing balance 2025 £
Designated Funds	468,769	-	(12,995)	4,092	459,866
General Unrestricted Funds	(282,336)	180,482	(104,324)	(520)	(206,698)
Total Unrestricted Funds	186,433	180,482	(117,319)	3,572	253,168
Restricted Funds					
Building Improvements	2,750	-	(2,190)	-	560
John Lewis	-	1,500	(140)	-	1,360
Joseph Rank	-	10,000	(10,000)	-	-
Kent County Council Members Fund	-	1,750	(934)	-	816
NSTF Revenue	-	55,000	(55,000)	-	-
Rotary Club	1,350	1,200	(1,350)	-	1,200
Rough Sleeping Initiative (RSI)	1,234	23,003	(23,259)	-	978
Screwfix	-	3,572	-	(3,572)	-
Trusthouse	-	9,000	(9,000)	-	-
	5,334	105,025	(101,873)	(3,572)	4,914
Aggregate of funds	191,767	285,507	(219,192)	-	258,082

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2025 £
	General funds £	Designated funds £	£	
Tangible fixed assets	-	459,866	-	459,866
Debtors	6,917	-	6,221	13,138
Cash at bank and in hand	168,706	-	(1,038)	167,668
Creditors falling due within one year	(39,640)	-	(269)	(39,909)
Creditors falling due after one year	(342,681)	-	-	(342,681)
	(206,698)	459,866	4,914	258,082

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

Note 15 Funds continued

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
Designated Funds	480,741	-	(11,972)	-	468,769
General Unrestricted Funds	(337,654)	169,821	(114,503)	-	(282,336)
Total Unrestricted Funds	143,087	169,821	(126,475)	-	186,433
Restricted Funds					
B&Q Foundation	-	5,000	(5,000)	-	-
Lidl - Neighbourly Foundation Fund	-	500	(500)	-	-
NSTF Revenue	95	71,958	(72,053)	-	-
Building improvements	-	10,000	(7,250)	-	2,750
Rotary Club	1,745	-	(395)	-	1,350
Rough Sleeping Initiative (RSI)	901	17,768	(17,435)	-	1,234
Sainsburys	-	1,500	(1,500)	-	-
	2,741	106,726	(104,133)	-	5,334
Aggregate of funds	145,828	276,547	(230,608)	-	191,767

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2024 £
Tangible fixed assets	-	468,769	-	468,769
Debtors	3,846	-	4,583	8,429
Cash at bank and in hand	117,724	-	751	118,475
Creditors falling due within one year	(45,229)	-	-	(45,229)
Creditors falling due after one year	(358,677)	-	-	(358,677)
	(282,336)	468,769	5,334	191,767

GRAVESHAM SANCTUARY
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 APRIL 2025

Note 15 Funds continued

Restricted funds

John Lewis Fund - represents funds to spend on cooked meals for guests.

Joseph Rank Fund - donation for core revenue costs only.

Kent County Council Members Fund - for items for the day centre.

Night Shelter Transformation Fund - income to spend on budgeted revenue expenditure for 56 Windmill Street.

Building Improvements - donation given for refurbishment of 56 Windmill Street.

Rotary Club Fund - money received to spend on 56 Windmill Street furnishings.

Rough Sleeping Initiative (RSI) fund - to use for the salary and training of the support worker.

Screwfix Fund - income received towards purchase of a washer-dryer for 56 Windmill Street.

Trusthouse Fund - donation for core revenue costs only.

Transfers between funds during the year represented the movement of the fixed asset purchase of a washer dryer to the designated fixed asset fund.

All designated funds represent fixed asset purchases.

16 Transactions with related parties

During the year the charity:

- a) received donations totalling £nil (2024: £10,000) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) reimbursed Dr Adrian Hopkins, a trustee, £15,996 (2024: £15,996) of loan repayments (see note 10).
- c) paid Zoe Roder £6,960 (2024: £6,970) in respect of financial management services, in line with trustee agreement. Of this, £525 was part of creditors due at year end.
- d) No expenses (2024: £nil) were paid to, or for, the trustees.

GRAVESHAM SANCTUARY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 30 APRIL 2025

	Note	Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2025	2025	2025	2025	2024	2024	2024	2024
		£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations	3	86,539	-	105,025	191,564	86,584	-	106,726	193,310
Charitable activities	4	93,792	-	-	93,792	83,020	-	-	83,020
Interest receivable		151	-	-	151	217	-	-	217
Total income and endowments		180,482	-	105,025	285,507	169,821	-	106,726	276,547
EXPENDITURE ON:									
Charitable activities:	5	104,324	12,995	101,873	219,192	114,503	11,972	104,133	230,608
Total Expenditure		104,324	12,995	101,873	219,192	114,503	11,972	104,133	230,608
Net income/(expenditure)		76,158	(12,995)	3,152	66,315	55,318	(11,972)	2,593	45,939
Transfers between funds		(520)	4,092	(3,572)	-	-	-	-	-
Net movement in funds		75,638	(8,903)	(420)	66,315	55,318	(11,972)	2,593	45,939
Reconciliation of funds:									
Total funds brought forward		(282,336)	468,769	5,334	191,767	(337,654)	480,741	2,741	145,828
Total funds carried forward	15	(206,698)	459,866	4,914	258,082	(282,336)	468,769	5,334	191,767