

# Kilmarnock Gospel Trust

Scotland · Charity number SC024572

## Details

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Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	1996-02-03
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** 12 Cutstraw Road  
Stewarton  
Kilmarnock  
KA3 5HX

## Activities

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**Activities:** 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** Our charity exists for the furtherance of the Christian religion both on teaching doctrine and in acts of practical Christian benevolence. We achieve this by holding regular Christian meetings in our Gospel Halls including Holy Communion every Sunday morning, Gospel preachings on Sunday afternoons which are open to the suitably disposed and interested public, and other prayer and Bible reading meetings through the week. In addition we carry out street preaching in Kilmarnock at which gospel tracts and Bibles are freely available to the public. Donations of food and household necessities are made to the needy via foodbanks. Our members are also encouraged to actively support the activities of other charities, eg the Rapid Relief Team.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** (a) the advancement of the Christian religion for the public benefit including by the carrying on of the service of God in accordance with the Old and New Testaments of the Holy Bible as followed by those Christians forming part of a world-wide fellowship known as the 'Plymouth Brethren Christian Church' (the 'Brethren') whose core doctrine is summarised in part 1 of the Schedule to this Deed and whose proper practices in furtherance of some aspects of that core doctrine are summarised in part 2 of the Schedule to this Deed. and (b) any other charitable purposes connected with Brethren.

## Geography

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- **Main operating location:** East Ayrshire
- **Geographical spread:** Wider, but within one local authority area

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£134,830	£142,277	-	0
2024-04-05	£108,119	£116,582	-	0
2023-04-05	£78,459	£89,221	-	0
2022-04-05	£83,822	£76,133	-	0
2021-04-05	£70,513	£61,126	-	0

**Kilmarnock Gospel Trust**

Scotland - Charity number SC024572

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# Accounts

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Registered Scottish Charity No: SC024572

**Kilmarnock Gospel Trust**

**Report of the trustees and  
unaudited financial statements  
Year ended 5 April 2025**

# Kilmarnock Gospel Trust

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# Kilmarnock Gospel Trust

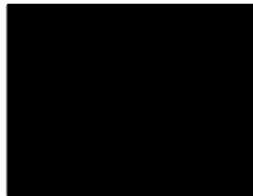
## Report of the Trustees For the year ended 5 April 2025

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**Charity name** Kilmarnock Gospel Trust

**Registered Scottish Charity number** SC024572

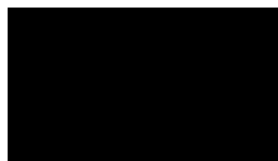
**Trustees**



**Treasurer**



**Principal address**



**Independent examiner**



**Bankers**

Royal Bank of Scotland  
96 John Finnie Street  
Kilmarnock  
KA1 1NY

**Solicitors**

Shepherd & Wedderburn  
1 Exchange Crescent  
Conference Square  
Edinburgh  
EH3 8UL

## **Kilmarnock Gospel Trust**

### **Report of the Trustees For the year ended 5 April 2025**

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The Trustees present their report along with the financial statements of the Charity for the year ended 5 April 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 9-10 and comply with the Trust Deed and applicable law.

#### **Structure, governance and management**

##### **Governing document**

The Charity is an unincorporated trust constituted by a Deed of Trust dated 4<sup>th</sup> April 1997, most recently amended by Deed of Variation dated 10<sup>th</sup> April 2018. The Trust was registered with the OSCR (the Scottish Charity Regulator) for Scotland on 3<sup>rd</sup> February 1996 under Registered Scottish Charity Number: SC024572.

##### **Recruitment and appointment of new trustees**

The names of the Trustees who served during the year and since the year end are set out on page 1. None of the Trustees, nor any person connected with them, received any remuneration or expenses from the Charity in the year ended 5 April 2025 (2024: £nil).

The Trust operates three Gospel Halls and Trustees are chosen from among the regular congregation of the halls. New Trustees are nominated by the existing Trustees or by the congregation and must be appointed by unanimous resolution of the congregation. They are selected according to their skills and experience and are expected to use both in furthering the objects of the Charity. Checks are made to ensure the Trustees' eligibility to act, and incoming Trustees are made aware of their responsibilities by the existing Trustees, who ensure that new Trustees read the Trust Deed and relevant OSCR guidance.

##### **Wider network**

The Trustees maintain informal links with similar charities with a view to pooling experience considered useful in pursuing the objects of the Charity. The Charity also maintains particular links with Westwood Gospel Hall Trust, with which it shares members of its congregation. There were no donated services to or from Westwood Gospel Hall Trust during the year.see

##### **Risk management**

The Trustees have identified and reviewed the major risks to which the Charity is exposed and confirm that they have established systems or procedures to manage and mitigate those risks.

##### **Objectives and activities**

###### **Objectives and aims**

The charitable purposes of the Charity are the advancement of the Christian religion for the public benefit, including by the carrying on of the service of God in accordance with the Old and New Testaments of the Holy Bible as followed by those Christians forming part of the world-wide fellowship known as the Plymouth Brethren Christian Church (the "Brethren") and any other charitable purposes connected with Brethren. The core doctrine of the Brethren and proper practices in furtherance of certain aspects of doctrine are summarised in two schedules to the Trust Deed.

###### **Main activities and achievements**

The Trust provides and maintains Gospel halls where religious meetings are held by the local Brethren community. Details of the origins, teachings and way of life of the Brethren can be found on the website - [www.plymouthbrethrenchristianchurch.org](http://www.plymouthbrethrenchristianchurch.org) and in the schedules to the Trust Deed.

## **Kilmarnock Gospel Trust**

### **Report of the Trustees For the year ended 5 April 2025**

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The Trust's main achievement this year has continued to be a structured appeal to the whole congregation for voluntary donations for its running expenses fund and for its capex fund; this has been achieved through regular monthly donations enabling the Trust to meet its running costs and accumulate funds for potential future capital projects.

#### **Plans for Future Periods**

Despite the increased cost of energy, the trustees feel that these increased costs are not significantly impacting on the ability of the charity to continue as a going concern.

#### **Meetings**

Meetings held at the Gospel halls include the Lord's Supper (Communion), Gospel preachings, Bible readings and Bible addresses. There is a structured weekly schedule of meetings and, depending on the particular meeting, between 40 and 200 people normally attend these occasions.

The meetings are attended by the regular congregation and most are open to other properly disposed visitors. The notice board outside the Halls welcome visitors and displays a telephone number for those seeking further information regarding times of meetings or other help. Gospel tracts, which are distributed by street preachers, also display this information.

Bibles and an extensive range of other Christian reading material are on display at the halls and visitors are free to help themselves.

#### **Spreading the Gospel message and the life of a Christian**

The Gospel halls are a base from which the regular congregation and others who attend the meetings are encouraged to spread the Christian Gospel, in word and deed.

Members of the congregation participate in a programme of street preaching and Gospel tracts are provided free of charge by the Charity to such preachers to be handed out to interested members of the public.

In addition to street preaching, members of the congregation work with the Rapid Relief Team in the provision of food and welfare packs at various public charitable and disaster-related events, as well as events local to the immediate community and the provision of food packs to organisations supporting persons in need.

In carrying out this work, the congregation considers itself to be living out its faith in practice, as particularly exemplified in the following extract from the schedule to the Trust Deed on living a Christian life:

- We seek and are encouraged to live exemplary lives in all our relationships with others in the wider community (including former Brethren), in accordance with the teachings of Holy Scripture (1 Tim 2:2).
- We regularly go out from our homes to preach on the streets, to distribute Christian literature and engage with the wider community (including former Brethren) in order to present eternal salvation, available to all men by faith in Jesus Christ. (2 Tim 4:2).
- We seek as members of the public to lead Christian lives as husbands and wives, parents, children, employers, employees and neighbours. (Col 3:22-25, Col 4:1).

**Report of the Trustees  
For the year ended 5 April 2025**

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- The preservation and protection of the family unit is fundamental and children are prized as a blessing from God. (Psalm 127:3-5). The elderly are valued members of the community, for whom both their family and the wider community are expected to care.
- Holy Scripture commands us to be good neighbours to others, and deal with all other people (including former Brethren) openly, honestly and fairly and consistent with these principles, we should give our time, talents and money to assist those in need in the wider community, in so far as reasonable given our abilities and our available resources. (Matt 7:12, Matt 22:39, Eph 4:28).

**Funding**

Funding is sought through gifts from the congregation and Gift Aid is claimed on eligible donations. Funding is sometimes received from other charitable trusts with complementary objectives.

**Financial review**

**Financial position**

In the year ended 5 April 2025, the Trust had a shortfall of incoming resources over resources expended of £7,447 (2024 - £8,463). This was attributable mainly to significant costs relating to the heating and ventilating system at the Trust's main hall. Total voluntary income received this year was £134,005, including gift aid, compared to £107,483 in the previous year.

**Reserves policy**

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs, based on its size and the level of its financial commitments. The Trust has no employees and its regular outgoings are minimal. Accordingly, the Trustees have decided to adopt a policy of applying surplus funds to accumulate a fund designated for future capital expenditure. The congregation is kept regularly informed as to particular needs for funds, and other relevant matters and the Trustees aim to ensure that the Charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure, by raising a funds appeal to the congregation. Free reserves at the year-end were £nil (2024 £nil).

**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Report of the Trustees 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 Scotland – the Charities and Trustee Investment (Scotland) Act 2005, Charity Accounts (Scotland) Regulations, as amended - and the provisions of the Trust Deed require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those 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 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

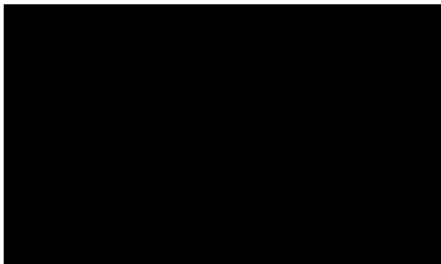
## **Kilmarnock Gospel Trust**

### **Report of the Trustees For the year ended 5 April 2025**

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The Trustees are responsible for keeping proper accounting records which 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 and Trustee Investment (Scotland) Act 2005, 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. All transactions have been reviewed and approved by two trustees.

On behalf of the Board:



Date: 7<sup>TH</sup> December 2025

**Independent examiner's report to the trustees  
For the year ended 5 April 2025**

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I report to the trustees on my examination of the accounts of the Kilmarnock Gospel Trust for the year ended 5 April 2025.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the Act'), and the Charities Accounts (Scotland) regulations 2006 as amended ("the Regulations").

I report in respect of my examination of the Trust's accounts carried out under section 44(1)(c) of the 2005 Act and in carrying out my examination I have followed all the applicable Directions given by the OSCR under section 46 of the Act.

**BASIS OF THE INDEPENDENT EXAMINER'S REPORT**

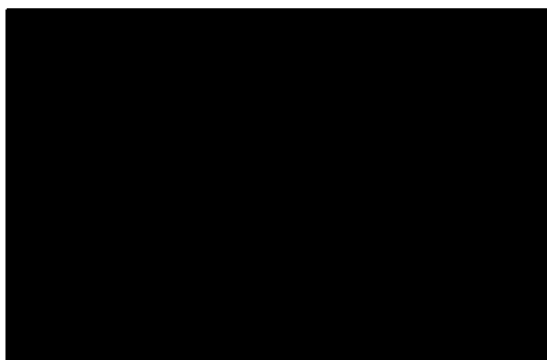
My examination was carried out in accordance with Regulation 11 of the Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**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 giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the Trust as required by section 44(1)(a) of the Act and Regulation 4 of the Regulations; or
2. The accounts do not accord with those records and do not comply with Regulation 8 of the Regulations.

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.



Kilmarnock Gospel Trust

Statement of financial activities  
For the year ended 5 April 2025

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Income and endowments from:</b>						
<b>Donations and legacies:</b>						
Collections		31,500			31,500	30,700
Gift Aid donations		24,984		24,916	49,900	53,828
Income tax refunds		6,246		6,229	12,475	13,457
Other donations		26,614		13,516	40,130	9,497
<b>Investments</b>						
Bank interest		158		667	825	637
<b>Total</b>		<b>89,502</b>		<b>45,328</b>	<b>134,830</b>	<b>108,119</b>
<b>Expenditure on:</b>						
<b>Charitable activities</b>						
Running meeting rooms		109,610		32,667	142,277	116,582
	5	109,610		32,667	142,277	116,582
<b>Net income/(expenditure)</b>		<b>(20,108)</b>		<b>12,661</b>	<b>(7,447)</b>	<b>(8,463)</b>
<b>Transfers between funds</b>		<b>39,288</b>		<b>(39,288)</b>	<b>-</b>	<b>-</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		286,453		1,382,044	1,668,497	1,676,960
<b>Total funds carried forward</b>	8	<b>305,633</b>		<b>1,355,417</b>	<b>1,661,050</b>	<b>1,668,497</b>

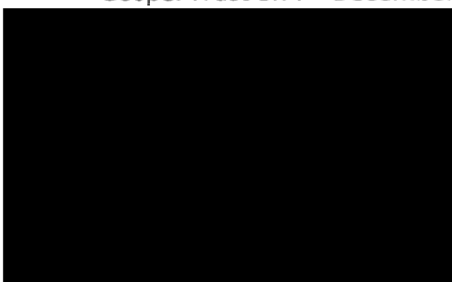
The notes on pages 9 to 14 form part of these financial statements. All of the above activities are classed as continuing and there are no gains and losses other than those included above.

**Kilmarnock Gospel Trust**

**Balance sheet  
As at 5 April 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible fixed assets	6	1,577,184	1,615,004
<b>Current assets</b>			
Debtors:			
Prepayments and accrued income		13,645	12,966
Cash at bank and in hand		73,940	66,976
		87,585	79,942
<b>Current liabilities</b>			
Creditors: amounts falling due within one year:			
Other creditors	9		23,000
Accruals and deferred income		3,719	3,449
Net current assets		83,866	53,493
<b>Total assets less current liabilities</b>		1,661,050	1,668,497
Creditors: amounts falling due after more than one year:			
		nil	nil
<b>Net assets</b>		1,661,050	1,668,497
<b>Funds</b>			
Unrestricted income fund		305,633	286,453
Restricted funds		1,355,417	1,382,044
<b>Total funds</b>	7	1,661,050	1,668,497

The unaudited financial statements were approved and authorised for issue by the Trustees of Kilmarnock Gospel Trust on 7<sup>th</sup> December 2025 and signed on their behalf by



The notes on pages 9 to 14 form part of these financial statements

**1. Accounting policies**

**1.1 Basis of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Second edition of Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in Scotland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in Scotland (FRS 102), and Scottish Generally Accepted Practice.

The functional currency of the charity is sterling (£).

The Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**1.2 Income**

Donations are recognised in the year in which there is entitlement and probability of receipt and the amount can be measured with reasonable certainty. 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 year. Gift aid is added to the value of the donation to which it relates.

Donated services are recognised as income and expenditure in the financial statements when organisations or individuals offer their services and support pro bono. The value of these donated services to Kilmarnock Gospel Trust is considered to be equal to market value which would be paid were the service formally procured. This includes services paid for by other trusts.

Investment income is accounted for on a receivable basis.

**1.3 Expenditure**

Expenditure is included on an accruals basis. Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Charitable activities comprise those costs directly attributable to the fulfilment of the charitable objects.

**1.4 Governance and support costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and costs related to statutory requirements. Governance and support costs are allocated to charitable activities on the basis of capacity used.

**1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation. Freehold land is not depreciated. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Freehold buildings	2% straight line
Fixtures and Fittings	15% reducing balance

**1.6 Taxation**

The Trust is a registered charity and is not liable to United Kingdom income or corporation tax on charitable activities, provided income falls within the charitable exemptions and is spent on charitable purposes.

**1.7 Funds**

The general unrestricted fund is free for the Trustees to use for any purposes in furtherance of the trust's charitable objects.

Restricted funds arise from donations to the trust, which are made for a specific purpose. Restricted funds can only be used for the purpose for which funds were given.

The purpose of the restricted fund is to accumulate resources for future capital projects including potential acquisition of replacement or additional meeting halls.

**1.8 Preparation of consolidated financial statements**

The Charity does not have a trading subsidiary and there is no requirement to prepare consolidated accounts

**1.9 Going concern**

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**1.10 Significant estimates and judgements**

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**2. Trustees' remuneration and expenses**

No Trustees received any remuneration or other benefits from an employment with the charity and no Trustees were reimbursed for expenses (2024: None).

**3. Wages and salaries**

There are no employees (2024: none).

**4. Donated services**

There were no services received or donated during the year

Kilmarnock Gospel Trust

Notes to the financial statements  
For the year ended 5 April 2025

5. Resources expended

	Meeting Rooms 2025 £	Meeting Rooms 2024 £
<b>Direct costs</b>		
- Repairs and Maintenance	65,387	42,351
- Insurance	3,447	3,840
- Sundry Expenses		300
- Light and heat	24,968	21,632
- Janitorial & First Aid	152	1,354
- Telephone&Broadband	1,723	1,051
- Depreciation	42,540	43,200
- Legal and professional	2,110	1,974
- Special Meeting Facilitation	900	
<b>Other Charitable Activities</b>		
- Charitable Donations	1,050	880
	142,277	116,582

Legal and Professional costs include £nil (2024: £nil) in respect of independent examiner's fees.

6. Tangible fixed assets

	Freehold Property and Refurbishment £	Temporary buildings buildings £	Furniture, fixtures & fittings £	Total £
<b>Cost</b>				
Brought forward at 6 April 2024	1,943,829		51,077	1,994,906
Additions			4,720	4,720
<b>At 5 April 2025</b>	<b>1,943,829</b>		<b>55,797</b>	<b>1,999,626</b>
<b>Depreciation</b>				
Brought forward at 6 April 2024	353,779		26,123	379,902
Charge for the year Impairment	38,797		3,743	42,540
<b>At 5 April 2025</b>	<b>392,576</b>		<b>29,866</b>	<b>422,442</b>
<b>Net book value At 5 April 2025</b>	<b>1,551,253</b>		<b>25,931</b>	<b>1,577,184</b>
<b>At 5 April 2024</b>	<b>1,590,050</b>		<b>24,954</b>	<b>1,615,004</b>

**Property Details:**

Land registry titles of the above property held are: AYR48677 (Kilmarnock Road), AYR19404 (additional land at Kilmarnock Road) and AYR118315 (Lainshaw St).

7. Analysis of net assets between funds

7.1 Current year

7.1 Current year

	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible fixed assets	292,486	1,284,698	1,577,184
Current assets	16,866	70,719	87,585
Current liabilities	(3,719)		(3,719)
<b>Total funds</b>	<b>305,633</b>	<b>1,355,417</b>	<b>1,661,050</b>

**Notes to the financial statements**  
**For the year ended 5 April 2025**

7.2 *Prior year*

7.2 *Prior year*

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible fixed assets	297,639	1,317,365	1,615,004
Current assets	15,263	64,679	79,942
Current liabilities	(26,449)	-	(26,449)
<b>Total funds</b>	<b>286,453</b>	<b>1,382,044</b>	<b>1,668,497</b>

**8. Movement in funds**

8.1 *Current year*

	<b>Balance at 6 April 2024</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers between funds</b>	<b>Balance at 5 April 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted funds	1,382,044	45,328	32,667	(39,288)	1,355,417
<b>Designated Funds</b>					
Unrestricted funds	286,453	89,502	109,610	39,288	305,633
<b>Total funds</b>	<b>1,668,497</b>	<b>134,830</b>	<b>142,277</b>	<b>-</b>	<b>1,661,050</b>

Notes to the financial statements  
For the year ended 5 April 2025

8.2 *Prior year*

	Balance at 6 April 2023	Incoming resources	Resources expended	Transfers between funds	Balance at 5 April 2024
	£	£	£	£	£
<b>Restricted funds</b>	1,376,035	38,533	32,667	143	1,382,044
<hr/>					
Designated Funds					
Unrestricted funds	300,925	69,586	83,915	(143)	286,453
<b>Total funds</b>	<b>1,676,960</b>	<b>108,119</b>	<b>116,582</b>	<b>-</b>	<b>1,668,497</b>

9. **Transactions with related parties**

The temporary loan from a Trustee which was obtained during the year to assist with the funding of extensive repairs to the heating and air conditioning system was fully repaid in the current year ended 5<sup>th</sup> April 2025.

10. **Volunteers**

Other than ad hoc bona fide maintenance contractors, Kilmarnock Gospel Hall Trust relies entirely on volunteers to carry out the management, administration and general maintenance work. The Trust has no paid staff or paid Trustees.

Notes to the financial statements  
For the year ended 5 April 2025

11. Comparative Statement of Financial Activities - 2024

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £
<b>Income and endowments from:</b>					
<i>Donations and legacies:</i>					
Collections		30,700			30,700
Gift Aid donations		31,450		31,875	63,325
Income tax refunds		7,364		6,093	13,457
<i>Investments</i>					
Bank interest		72		565	637
<b>Total</b>		69,586		38,533	108,119
<b>Expenditure on:</b>					
<i>Charitable activities</i>					
Running meeting rooms		83,915		32,667	116,582
<b>Total</b>	5	83,915		32,667	116,582
<b>Net income/(expenditure)</b>		(14,329)		5,866	(8,463)
<b>Transfers between funds</b>		(143)		143	-
<b>Reconciliation of funds</b>					
Total funds brought forward		300,925		1,376,035	1,676,960
<b>Total funds carried forward</b>		286,453		1,382,044	1,668,497