

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**  
**FOR**  
**THE ENERGY ADVISORY SERVICE SCIO**

CIB Services  
Chartered Accountants  
63 Kenneth Street  
Stornoway  
Isle of Lewis  
Western Isles  
HS1 2DS

**THE ENERGY ADVISORY SERVICE SCIO**  
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**FOR THE YEAR ENDED 31 MARCH 2025**

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## **THE ENERGY ADVISORY SERVICE SCIO**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

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

The organisation's purposes are:

- (a) To advance and educate the public on sustainability issues such as energy efficiency, production and climate change;
- (b) To promote and advance environmental protection or improvement;
- (c) To relieve those in need by reason of age, ill health, disability, financial hardship or other disadvantages linked to poor living conditions; and
- (d) Any other purpose that may reasonably be regarded as analogous to any of the preceding purposes. Specifically, tackling fuel poverty where financially disadvantaged people cannot afford to heat their homes and subsequently become unwell or in addition face financial disadvantage.

##### **Significant activities**

TEAS secured funding from the National Lottery, Robertson Trust, Energy Redress, and British Gas Energy Trust to provide energy advice to householders in the Outer Hebrides. These grants, along with an annual grant from CnES, provide employment for 5.5 FTE, making a substantial difference to energy advice and fuel poverty services in the region. These projects are an essential part of the support available during a very uncertain time for vulnerable householders affected by the cost-of-living crisis. Close working relationships continued with several agencies, such as CnES Financial Inclusion, Home Energy Scotland, Macmillan Benefits, and the NHS, providing a comprehensive approach to energy advice.

Funding from the British Gas Energy Trust began in April 2024 and will continue until March 2026, supporting 2.6 FTE. This funding allows TEAS to employ an officer dedicated to the Southern Isles, improving coverage across the Outer Hebrides and providing better in-person support to householders in these areas. Having a dedicated member of staff for the Southern Isles is vitally important for service delivery during these challenging times.

Funding from Energy Redress also began in April 2024 and will run until March 2026, supporting 2 FTE staff members and assisting many vulnerable, fuel-poor households throughout the Western Isles.

##### **Grantmaking**

TEAS makes grants, donations, loans, gifts or pensions to individuals; makes grants, donations or gifts to organisations; and carries out activities or services itself.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Charitable activities**

###### **Energy Voucher Scheme**

TEAS secured funding from British Gas Energy Trust and CnES to deliver an energy voucher scheme for householders in the Outer Hebrides. In 2024-2025, £44,900 was awarded, enabling support for 394 fuel-poor homes through 1,182 vouchers. This initiative not only provided direct financial assistance but also created opportunities for staff to engage with households and offer additional support.

###### **CLLD Appliance Replacement Project**

TEAS also received funding from Community Led Local Development (CLLD) to replace broken, damaged, and inefficient kitchen appliances for young families. The project supported 17 homes, delivering 22 appliances valued at £8,670. These interventions helped households at a critical time and will continue to provide long-term benefits.

##### **Internal and external factors**

The charity is partially dependent upon the continuing support of public funding agencies to assist in the ongoing delivery of the aims and objectives of the organisation.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

During the year the charity's resources expended exceeded income, resulting in a deficit of £5,540 for the period (2024 - deficit of £6,981). Restricted funds decreased to £329,602 as a result.

**THE ENERGY ADVISORY SERVICE SCIO**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Energy Advisory Service is a Scottish Charitable Incorporated Organisation (SCIO) and its activities are governed by its constitution and regulated by the Office of the Scottish Charity Regulator (OSCR).

**Organisational structure**

The board consists of voluntary trustees who manage the affairs of the charity through board meetings. The board offer strategic direction and oversee the governance of the organisation.

**Induction and training of new trustees**

The charity undertakes training for trustees to ensure awareness and understanding of:-

- the responsibilities of trustees;
- the organisational structure of the charity;
- the financial position of the charity; and
- the future plans and objectives of the charity.

**Wider network**

The charity has established links with other organisations and agencies to foster the aims and objectives of the organisation.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

SC047505

**Principal address**

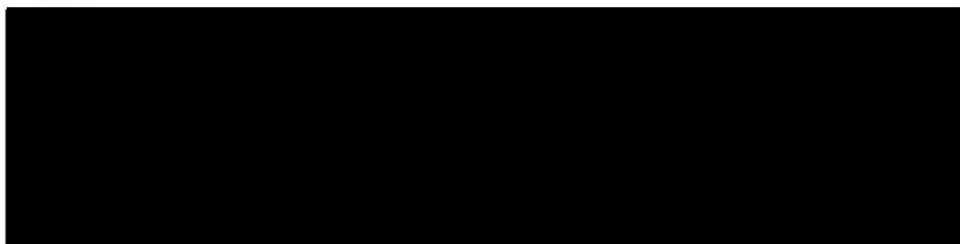
13-15 Francis Street  
Stornoway  
Isle of Lewis  
HS1 2NB

**Trustees**



**Independent Examiner**

CIB Services  
Chartered Accountants  
63 Kenneth Street  
Stornoway  
Isle of Lewis  
Western Isles  
HS1 2DS



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE ENERGY ADVISORY SERVICE SCIO**

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I report on the accounts for the year ended 31 March 2025 set out on pages four to twelve.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 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 I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



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Date: .....

19 December 2025 .

**THE ENERGY ADVISORY SERVICE SCIO**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.3.25 Total funds £</b>	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	2				
Charitable activities		-	<b>340,401</b>	<b>340,401</b>	450,859
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Charitable activities		-	<b>345,941</b>	<b>345,941</b>	457,840
<b>NET INCOME/(EXPENDITURE)</b>		-	<b>(5,540)</b>	<b>(5,540)</b>	(6,981)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		-	<b>335,142</b>	<b>335,142</b>	342,123
<b>TOTAL FUNDS CARRIED FORWARD</b>		-	<b>329,602</b>	<b>329,602</b>	335,142

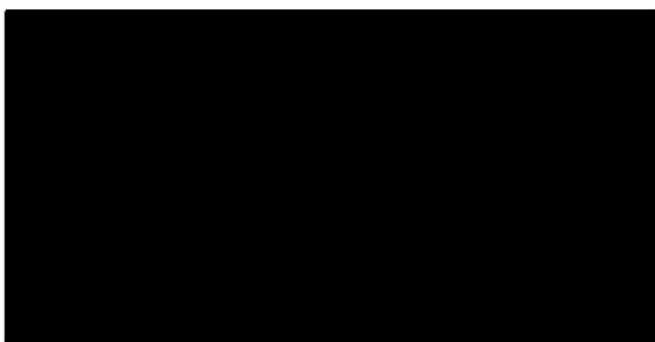
The notes form part of these financial statements

**THE ENERGY ADVISORY SERVICE SCIO**

**BALANCE SHEET**  
**31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.3.25 Total funds £</b>	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Investment property	8	-	<b>565,257</b>	<b>565,257</b>	528,953
<b>CURRENT ASSETS</b>					
Debtors	9	-	<b>59,969</b>	<b>59,969</b>	74,930
Cash at bank		-	<b>61,469</b>	<b>61,469</b>	68,995
		-	<b>121,438</b>	<b>121,438</b>	143,925
<b>CREDITORS</b>					
Amounts falling due within one year	10	-	<b>(111,081)</b>	<b>(111,081)</b>	(87,581)
<b>NET CURRENT ASSETS</b>		-	<b>10,357</b>	<b>10,357</b>	56,344
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		-	<b>575,614</b>	<b>575,614</b>	585,297
<b>CREDITORS</b>					
Amounts falling due after more than one year	11	-	<b>(246,012)</b>	<b>(246,012)</b>	(250,155)
<b>NET ASSETS</b>		-	<b>329,602</b>	<b>329,602</b>	335,142
<b>FUNDS</b>	14				
Restricted funds				<b>329,602</b>	335,142
<b>TOTAL FUNDS</b>				<b>329,602</b>	335,142

The financial statements were approved by the Board of Trustees and authorised for issue on 17 December 2025 and were signed on its behalf by:



The notes form part of these financial statements

**THE ENERGY ADVISORY SERVICE SCIO**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling which is the functional currency of the charity.

**Going concern**

The trustees have assessed the charity's ability to continue as a going concern and do not consider there to be any material uncertainties about the charity's ability to continue as a going concern.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions that affect the amounts reported for assets, liabilities, income and expenditure.

The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods should it affect future periods.

The estimates and assumptions which carry a higher degree of risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows:

**Investment property**

Investment properties which are completed are valued in the accounts at the most recent valuation. Properties under construction are valued at the costs incurred to date.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:-

Grants generated to support the objects of the charity and without further specified purpose are taken to the Statement of Financial Activities in that period. Grants received which are related to capital expenditure or are for a specified purpose are transferred to Restricted Funds and are utilised to fund the future depreciation of the related capital expenditure or fund the costs relating to the specified purpose.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.



**THE ENERGY ADVISORY SERVICE SCIO**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**1. ACCOUNTING POLICIES - continued**

**Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its objects and activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees and costs linked to the strategic management of the charity.

**Allocation and apportionment of costs**

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. estimated usage.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the charity's balance sheet when the company becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, where there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle to liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Impairment of financial assets**

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

**Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity.

**Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**THE ENERGY ADVISORY SERVICE SCIO**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES - continued**

**Financial instruments**

**Basic financial liabilities**

Basic financial liabilities, including creditors, bank loans and preference shares that are classified as debt are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Financial instruments classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

**2. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	31.3.25 £	31.3.24 £
Rental Income	Charitable activities	24,122	12,765
Grants	Charitable activities	316,279	438,094
		<u>340,401</u>	<u>450,859</u>

Grants received, included in the above, are as follows:

	31.3.25 £	31.3.24 £
Tighean Innse Gall	11,000	39,000
British Gas	133,565	90,790
ESF Redress Funding	106,774	152,384
National Lottery	32,537	89,184
Robertson Trust	23,000	25,300
CnES Community Led Local Development	9,403	18,436
Comhairle nan Eilean Siar	-	23,000
	<u>316,279</u>	<u>438,094</u>

**THE ENERGY ADVISORY SERVICE SCIO**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**3. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 4) £	Support costs (see note 5) £	Totals £
Charitable activities	<u><b>344,813</b></u>	<u><b>1,128</b></u>	<u><b>345,941</b></u>

**4. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	<b>31.3.25</b> £	31.3.24 £
Rates and water	<b>136</b>	2,046
Light and heat	<b>540</b>	1,883
Project costs	<b>256,177</b>	342,005
Property maintenance	<b>2,908</b>	199
Letting Agent Fees	<b>3,272</b>	3,569
Office and administration	<b>59,938</b>	85,500
Interest payable and similar charges	<u><b>21,842</b></u>	<u>21,425</u>
	<u><b>344,813</b></u>	<u>456,627</u>

**5. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Charitable activities	<u><b>167</b></u>	<u><b>961</b></u>	<u><b>1,128</b></u>

Support costs, included in the above, are as follows:

	<b>31.3.25</b> Charitable activities £	31.3.24 Total activities £
Bank charges	<b>167</b>	<b>249</b>
Accountancy and legal fees	<u><b>961</b></u>	<u><b>964</b></u>
	<u><b>1,128</b></u>	<u><b>1,213</b></u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**THE ENERGY ADVISORY SERVICE SCIO**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Charitable activities	-	450,859	450,859
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	-	457,840	457,840
<b>NET INCOME/(EXPENDITURE)</b>	-	(6,981)	(6,981)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	-	342,123	342,123
<b>TOTAL FUNDS CARRIED FORWARD</b>	-	335,142	335,142

**8. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1 April 2024	528,953
Additions	36,304
At 31 March 2025	565,257
<b>NET BOOK VALUE</b>	
At 31 March 2025	565,257
At 31 March 2024	528,953

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25 £	31.3.24 £
Other debtors	59,969	72,337
VAT	-	2,593
	59,969	74,930

**THE ENERGY ADVISORY SERVICE SCIO**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.25</b>	31.3.24
	<b>£</b>	£
Bank loans and overdrafts (see note 12)	<b>3,998</b>	3,291
Trade creditors	<b>92,144</b>	82,032
Other creditors	<b>14,939</b>	2,258
	<b><u>111,081</u></b>	<u>87,581</u>

**11. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>31.3.25</b>	31.3.24
	<b>£</b>	£
Bank loans (see note 12)	<b><u>246,012</u></b>	<u>250,155</u>

**12. LOANS**

An analysis of the maturity of loans is given below:

	<b>31.3.25</b>	31.3.24
	<b>£</b>	£
Amounts falling due within one year on demand:		
Bank loans	<b><u>3,998</u></b>	<u>3,291</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<b><u>4,340</u></b>	<u>3,600</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<b><u>15,382</u></b>	<u>12,955</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	<b>226,290</b>	233,600

**13. SECURED DEBTS**

The following secured debts are included within creditors:

	<b>31.3.25</b>	31.3.24
	<b>£</b>	£
Bank loans	<b><u>250,010</u></b>	<u>253,446</u>

The loan from Triodos Bank is secured over the property at 23 Scotland Street, Stornoway, Isle of Lewis.

**THE ENERGY ADVISORY SERVICE SCIO**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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**14. MOVEMENT IN FUNDS**

**FUNDS**

**General fund**

The general fund represents unrestricted funds which the trustees are free to use in accordance with the charitable objects.

**Restricted funds**

This represents grants received from public funding agencies and trusts to assist with specified revenue and capital costs.

**15. RELATED PARTY DISCLOSURES**

Tighean Innse Gall ('TIG') is one of two members of TEAS. The other member of TEAS is a director of TIG. During the year ended 31 March 2025 TEAS made sales of £nil (2024 - £nil) to TIG and purchased services of £313,709 (2024 - £347,242) from TIG on a net of VAT basis. The amount owed to TIG by TEAS at 31 March 2025 was £90,892 (2024 - owed by TEAS £79,462).

TIG is a registered society delivering energy efficiency measures to householders; the provision of an energy advice service; the management of the Western Isles Care and Repair Scheme; the direct development of affordable homes and working with Hebridean Housing Partnership to develop affordable homes for rent or ownership.

**THE ENERGY ADVISORY SERVICE SCIO**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

	31.3.25 £	31.3.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Charitable activities</b>		
Rental Income	24,122	12,765
Grants	<u>316,279</u>	<u>438,094</u>
	<u>340,401</u>	<u>450,859</u>
<b>Total incoming resources</b>	<b>340,401</b>	<b>450,859</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Rates and water	136	2,046
Light and heat	540	1,883
Project costs	256,177	342,005
Property maintenance	2,908	199
Letting Agent Fees	3,272	3,569
Office and administration	59,938	85,500
Bank loan interest	<u>21,842</u>	<u>21,425</u>
	<u>344,813</u>	<u>456,627</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	167	249
<b>Governance costs</b>		
Accountancy and legal fees	<u>961</u>	<u>964</u>
<b>Total resources expended</b>	<b><u>345,941</u></b>	<b><u>457,840</u></b>
<b>Net expenditure</b>	<b><u>(5,540)</u></b>	<b><u>(6,981)</u></b>

This page does not form part of the statutory financial statements