

COMPANY NUMBER 2084536

THE JULIAN TRUST

COMPANY LIMITED BY GUARANTEE



Founded by Meg Grimes in 1986.

**TRUSTEES REPORT
and
ACCOUNTS**

YEAR ENDED 31st MARCH 2018



**The Queen's Award
for Voluntary Service**

The MBE for volunteer groups

REGISTERED CHARITY NUMBER 294751

FRIDAY



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COMPANIES HOUSE

The Julian Trust
Trustees Annual Report

The Trustees present their report and accounts for the year ended 31st March, 2018, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 2015).

1. REFERENCE & ADMINISTRATIVE INFORMATION

Organisational Status: The Julian Trust is a charitable company.

Registered Charity Number 294751; Company Registration Number 2084536.

Trustees

The Trustees who served during the year are as follows:

J Brown	
S Cooper	
R A Drake	
W A Duzniak	reappointed 9th November 2017
J Ellis	
G J Hammond	
C Mallaney	retired 9th November 2017
R Martin	reappointed 9th November 2017
G Moon	
J M Oates	reappointed 9th November 2017
J H Rosewell	

Company Secretary J H Rosewell

Registered Office: The Night Shelter, 16 Little Bishop Street, St Pauls, Bristol BS2 9JF

Contact: Email secretary@juliantrust.org.uk ; Website www.juliantrust.org.uk

Independent Examiner

Stone & Partners, 571 Fishponds Road, Fishponds, Bristol. BS16 3AF

Bankers

Barclays Bank plc, Leicester, LE87 2BB

Solicitors

Wards, 1-3 Alexandra Rd, Clevedon, BS21 7QF

THE JULIAN TRUST

TRUSTEES' REPORT

2. STRUCTURE, GOVERNANCE & MANAGEMENT

The Julian Trust is a charitable company limited by guarantee. It was incorporated on 16th December 1986 (Co. No. 2084536) and registered as a charity (reg. no. 294751 on 20th February 1987). The company was established under Memorandum of Association and is governed under its Articles of Association. These were updated by written resolution of the members in June 2017, both the Charity Commission and Companies House were consulted and the new Articles were sent to them and accepted.

Trustees

The Articles of Association state that there must be at least five and not more than twelve Trustees. The Trustees are also Directors of the Company for the purposes of Company Law. Trustees are appointed for a term of 3 years by the 60 guarantor members; they may stand for re-election at the end of their term of office. Trustees are recruited from the sixty strong register of members. Those who held office during the financial year and at the date of this report are set out on page 2. All Trustees receive an induction pack and key policy documents on appointment together with regular information about governance and training opportunities throughout the year. We make regular use of the VOSCUR development programme and Burton Sweet seminars on charity governance. The Board of Trustees meets approximately every six weeks. Officers include the chair, vice-chair, secretary and treasurer who are issued with specific role descriptions. Trustee sub-groups form from time to time to work on issues requiring attention and submit their recommendations to the full board for approval. During the year, as well as a Special Members Meeting in June 2017 to consider the new constitution and the AGM November 2017, the Board of Trustees met on ten occasions

Risk Management

The Trustees carry out a regular review of risks to which the charity is exposed. In assessing risk the Trustees recognise that some areas of our work require the acceptance and management of risk, if key objectives are to be achieved. Systems and procedures have therefore been implemented to minimise any potential impact of these risks.

Major risks, for this purpose, are those that may have a significant effect on:

- Operational performance, including risks to our volunteers
- Achievement of our aims and objectives
- Meeting the expectations of our beneficiaries and supporters

The Trustees are determined to satisfy themselves that adequate procedures are in place to manage all those risks identified.

The following framework is central to us ensuring adequate risk assurance:

- An organisational risk management policy
- Monitoring of major risks and development of action plans
- A clear structure of delegated authority and control
- Standard operating procedures and training
- Planning and evaluating in Trustees' meetings progress on projects, policies and arrangements including those for Health, Safety & Welfare.
- Maintaining sufficient reserves to guarantee running costs for nine months ahead.

THE JULIAN TRUST

TRUSTEES' REPORT

3. OBJECTIVES & ACTIVITIES FOR THE PUBLIC BENEFIT

Objects

The charitable objects for which the Julian Trust was established remain:

“To relieve poverty, distress and homelessness in Bristol, particularly by the provision of emergency accommodation for those in need thereof”.

How our activities deliver public benefit.

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future objectives. The Julian Trust's principal activity continues to be providing emergency accommodation for the homeless by operating a Night Shelter in Bristol. Now in its 32nd year the Night Shelter is unique in the city, and perhaps nationally, as a provider of free emergency beds and meals for those in need, *wholly through the work of volunteers and by public donation*. There is an important additional benefit from our service to the homeless, as it allows our homeless guests opportunities to receive information and referrals to other agencies that may help them move on in their recovery.

Activities undertaken to meet our objectives

This is done by providing eighteen emergency beds for five nights of the week on a first come, first served basis and hot meals / drinks to all callers. This year we were open for 48 weeks which means that 4,420 bed spaces were provided; we closed for 2 weeks in July/August to carry out planned refurbishment and for the two weeks at Christmas when we hand the building over to Caring in Bristol for their special 24/7 provision to our homeless guests. We served on average seventy meals per night, so that we calculate 16,800 evening meals were served and about 4,420 breakfasts. We also provided throughout the year, whenever resources were available, replacement clothes and shoes, takeaway sandwiches and blankets. Under new arrangements St Mungo's Outreach Team now visit most evenings to offer advice and referrals, while St John Ambulance are in the night shelter every Wednesday night offering health care and medical advice.

We have no paid staff, so all our work is undertaken by volunteers. Our volunteer base consists of around 140 individuals in total. Volunteers are organised into evening and overnight teams who undertake the catering and caring; there are also daytime teams who do the cleaning, stores management, collection of goods, fundraising and talks. New volunteers are given an induction session, training packs that contain information on standard operating procedures, emergency measures and Health & Safety guidelines. Training sessions are organised throughout the year on a range of relevant subjects First Aid, Food Safety, Fire Drill and Procedures, Drug and Alcohol Awareness, Dealing with Challenging Behaviour, and others as the need arises. Volunteers are kept up-to-date on our work and activities through bi-annual newsletters, our website www.juliantrust.org.uk and the occasional volunteer forum.

We do not work in isolation; we are proactively engaged with the Bristol Homelessness Forum (BHF) and are represented on the Rough Sleeping Partnership where we contribute to discussions with Bristol City Council and other agencies on improvements in provision for the homeless. Through the BHF we have worked with others to arrange Bristol Homelessness Awareness Week and the annual Sleep-out. We have given active support to St Mungo's and CIB in establishing additional shelter provision by referral for those waiting for move-on provision who would otherwise be rough sleeping. In addition when the Severe Weather Emergency protocol is activated we open the Night Shelter on Thursdays and Sundays with help from St Mungo's volunteers.

THE JULIAN TRUST

TRUSTEES' REPORT

We consult with Avon Health Authority as the need arises and other statutory bodies on all relevant matters. We are aware of our responsibilities to the environment and local community in terms of our carbon footprint. We try whenever possible to use local suppliers and contractors for purchasing goods and services. We successfully recycle cardboard, textiles, tins, glass, plastic and paper. We are investing money in making the building more energy efficient. We also commissioned during the year a redesign of the front forecourt to provide a bike shed, recycling centre and improved visual appearance including some planting. To be implemented in Spring 2018.

4. ACHIEVEMENTS & PERFORMANCE IN 2017/18

Over the course of the year 2017/18 three of the four targets the Trustees had set in April 2017 were achieved in the timescale planned:

The four main targets were as follows:

- 1) Different areas of the building were enhanced with better lighting and by the replacement of ceilings and external doors. Additionally the office was enlarged and CCTV monitoring improved.
- 2) Design & feasibility studies were successfully carried out for a) the forecourt for improved parking, bicycle shed and waste recycling; b) the kitchen for changes to layout, fixtures & fittings to improve catering facilities; c) the toilet/shower block for assessing scope for modernization. The costs have now been evaluated and proposals made for building work.
- 3) The redesign of the website is well advanced and will be launched soon with improved use of digital media and introducing file sharing apps to enhance communication.
- 4) Although we tried out providing greater flexibility in supervisor support particularly for weekends (Fridays/Saturdays) this has not been sustained. We have also failed to give time to investigating different ways of increasing our volunteer base. We will return to this again.

After 32 years the charity remains fit for purpose in providing an emergency night shelter to help the homeless. The number of supporters has increased during the year, our volunteer base continues to show long term commitment and finances remain healthy.

THE JULIAN TRUST

TRUSTEES' REPORT

5. FINANCIAL REVIEW

During the financial year 2017/18 the charity received income (excluding the value of donated goods) of £370,014; this compares to an amount of £232,885 received in unrestricted income in the previous year.

Expenditure during the year (excluding donated goods) was £114,396 an increase from the previous year of £21,986 which is mainly explained by increased depreciation on new building equipment as well as an investment in a new website design. As of 31st March 2018 the total funds available to carry forward were £952,404.

Our free reserves balance, excluding fixed assets and designated funds, stands at £99,091 which represents approximately 9 months of annual expenditure.

Surplus funds have been designated for building costs to carry out essential improvements and maintenance works on a five year rolling plan.

For further details refer to the Balance Sheet and the SoFA in the Financial Statements of the Accounts that follow.

Funding Sources

We do not ask for and have not received grants from either central or local government and we pay business rates without discretionary relief.

We continue to receive strong financial support from four main sources of voluntary donations: local businesses; community organisations, faith groups and individual donors including gift aid and legacies.

In this reporting year donations over £3,000 were received as follows:

1.	IM Peter Essex	£	89,066
2.	Carousel Calendars	£	25,503
3.	Henriques Griffiths	£	11,199
4.	IOP Publishing	£	11,000
5.	Whitechurch Securities	£	9,000
6.	The Big Do	£	5,500
7.	ST Pauls Mission House Trust	£	5,000
8.	Needham Cooper Charitable Trust	£	5,000
9.	Smith & Williamson	£	4,693
10.	IM David Nash	£	4,000
11.	Love Running CIO	£	3,000
12.	S Williams	£	3,000
13.	Haleon Trust	£	3,000

Note that this list excludes several significant online donations made anonymously.

THE JULIAN TRUST

TRUSTEES' REPORT

Reserves and Investment

- Our stance on both Reserves and Investment is regularly reviewed under our Financial Controls Policy.
- The Trust is entirely dependent on the receipt of unguaranteed donations and so the trustees intend to maintain a cautious approach to finances over the next twelve months.
- Our current policy is to allow reserves to accrue sufficient to cover the operating costs of the Night Shelter for nine months ahead (approximately £99,000). Additionally we set aside a designated fund to cover large building and equipment maintenance costs. The level of this fund is based on our regular review of work required to maintain the property in good working order to modern standards. At 31st March 2018 this level has been established at £439,335.
- Our current investment policy is to ensure that our cash reserves are readily accessible within reasonable notice; we hold no long term investments. Reserves that are not needed for current expenditure are held in an interest bearing account with our bank.

6. PLANS FOR THE FUTURE – 2018/19

We try to always keep in sight the needs of our beneficiaries when setting objectives and assessing both operational and business risk. Therefore we are determined to only set realistic and practical short to medium term targets.

1. Major refurbishment works are planned for the kitchen and toilet shower block in the Summer of 2018 which will take approximately six to eight weeks. As the shelter will be closed during this period alternative arrangements with other agencies will be signposted for those who use our service.
2. Training courses will be provided for all kitchen volunteers in procedures, use of new equipment and food safety in the new kitchen ready for its opening.
3. Following GDPR new arrangements are being implemented for collection, handling, storage, and security of personal data and consent is being sought from all volunteers and supporters in line with a new privacy statement.
4. Implement our new website which will incorporate an improved online donation function.

THE JULIAN TRUST

TRUSTEES' REPORT

7. ACCOUNTS

TRUSTEES' RESPONSIBILITIES

Trustees' Responsibilities Statement

The Trustees (who are also directors of the charitable company for the purposes of company law) are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

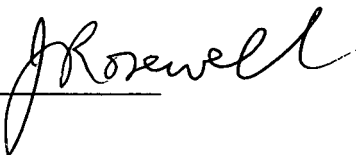
Independent examiners

A resolution proposing the reappointment of Stone & Partners as Independent examiners will be put to the next Annual General Meeting.

This above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime in Part 15 of the Companies Act 2006.

By Order of the Board

Secretary



INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE JULIAN TRUST

I report on the accounts of the charity for the year ended March 31, 2018, which are set out on pages 10 to 17.

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 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 statement below.

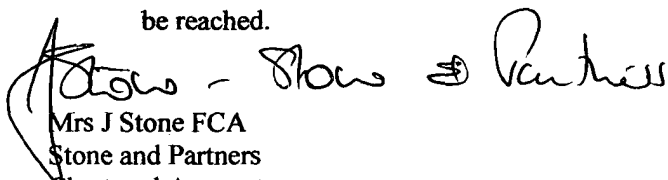
Independent examiner's statement

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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006.

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.


Mrs J Stone FCA
Stone and Partners
Chartered Accountants
571 Fishponds Road
Bristol
BS16 3AF

Dated July 12, 2018

THE JULIAN TRUST

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

FOR THE YEAR ENDED MARCH 31, 2018

	Notes	Restricted funds £	Unrestricted funds £	Total 2018 £	Total 2017 £
Income and endowments from:					
Donations and legacies		-	393,157	393,157	257,515
Investments		-	857	857	870
Total income		-	394,014	394,014	258,385
Expenditure on:					
Charitable activities		-	138,396	138,396	117,909
Net income for the year	3	-	255,618	255,618	140,476
Reconciliation of funds					
Total funds brought forward		-	696,786	696,786	556,310
Total funds carried forward		-	952,404	952,404	696,786

Continuing operations

None of the charity's activities were acquired or discontinued during the above two financial years.

Total recognised gains and losses

The charity has no recognised gains or losses other than the surplus for the above two financial years.

The notes on pages 12 to 17 form part of these accounts.

THE JULIAN TRUST

BALANCE SHEET

MARCH 31, 2018

	Notes	2018 £	2017 £
Tangible fixed assets	4	413,978	308,606
Current assets			
Cash at bank		537,385	380,494
Debtors and prepayments		<u>2,612</u>	<u>9,391</u>
		<u>539,997</u>	<u>389,885</u>
Creditors: Amounts falling due within one year			
Accruals		<u>1,571</u>	<u>1,705</u>
Net current assets		<u>538,426</u>	<u>388,180</u>
Total net assets		<u>952,404</u>	<u>696,786</u>
Restricted funds	5	-	-
Unrestricted funds	6	<u>952,404</u>	<u>696,786</u>
		<u>952,404</u>	<u>696,786</u>

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime..

For the financial year ended March 31, 2018 the company was entitled to exemption from audit under s. 477 Companies Act 2006 and no members have deposited a notice under s. 476 requiring an audit.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the board

.....
R Drake
Treasurer

.....
J M Oates
Chairman

Dated: 12.7.2018
Company registration number: 2084536

The notes on pages 12 to 17 form part of these accounts.

THE JULIAN TRUST

NOTES TO THE ACCOUNTS

AT MARCH 31, 2018

1. Accounting policies

Accounting convention

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor

Income and endowments

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 donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- Donated food stuffs and cleaning materials are included at trustees' estimated valuation. No valuation has been placed on donated services, including volunteers, as the trustees are of the opinion that they cannot be measured reliably for accounting purposes.
- Investment income is included when receivable.

Expenditure

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 relates.

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It represents both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them,
- including the audit fees and costs linked to the strategic management of the charity.

THE JULIAN TRUST

NOTES TO THE ACCOUNTS

AT MARCH 31, 2018

(continued)

Depreciation

Depreciation is provided on the following fixed assets, in equal instalments at rates calculated to write off fixed assets over their useful lives, as follows:-

Equipment	20% per annum
Computer equipment	33% per annum
Building improvements	10% per annum

No depreciation is charged on the freehold property as in the opinion of the trustees its residual value will not be less than cost due to a proposed programme of regular maintenance.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. Information regarding trustees and employees

The trustees received no remuneration in the year (2017 - £nil).

Expenses totalling £3,461 (2017: £2,216) were reimbursed to 8 (2017: 9) trustees. This reimbursement included £744 for purchase of office equipment and £308 solicitors' costs all of which were approved by the trustees in advance of expenditure.

The average number of people employed by the charity during the year was nil (2017 - nil).

3. Net incoming resources

	2018 £	2017 £
Net incoming resources are stated after charging:		
Independent examiner's remuneration	696	1,080
Depreciation	<u>34,409</u>	<u>19,784</u>

THE JULIAN TRUST

NOTES TO THE ACCOUNTS

AT MARCH 31, 2018

(continued)

4. Tangible fixed assets

	Freehold property £	Building improvements £	Equipment £	Total £
Cost				
At April 1, 2017	167,763	163,416	18,470	349,649
Additions	-	133,314	6,466	139,780
Disposals	-	-	-	-
At March 31, 2018	<u>167,763</u>	<u>296,730</u>	<u>24,936</u>	<u>489,429</u>
Depreciation				
At April 1, 2017	-	29,656	11,386	41,042
Charge for year	-	29,674	4,735	34,409
Disposal	-	-	-	-
At March 31, 2018	<u>-</u>	<u>59,330</u>	<u>16,121</u>	<u>75,451</u>
Net book value				
March 31, 2018	<u>167,763</u>	<u>237,400</u>	<u>8,815</u>	<u>413,978</u>
Net book value				
March 31, 2017	<u>167,763</u>	<u>133,760</u>	<u>7,084</u>	<u>308,606</u>

5. Restricted funds

	2018 £
At April 1, 2017 and March 31, 2018	<u>-</u>

6. Unrestricted funds

	Free reserves £	Fixed assets £	Designated funds £	Total £
Balance b/fwd at April 1, 2017	93,180	308,606	295,000	696,786
Surplus for the year	255,618	-	-	255,618
Transfers	(249,707)	105,372	144,335	-
Balance c/fwd at March 31, 2018	<u>99,091</u>	<u>413,978</u>	<u>439,335</u>	<u>952,404</u>

THE JULIAN TRUST

NOTES TO THE ACCOUNTS

AT MARCH 31, 2018

(continued)

7. Designated funds

The Trustees have decided to set aside funds designated for the following purposes:

	£
Bin store, cycle rack, kitchen planning	581,059
Less expenditure to date	81,724
Less funding from 2018/19 expected surplus	<u>60,000</u>
Total designated funds	<u>439,335</u>

This work is in hand or at an advanced stage of planning at 31st March 2018 though final tenders have not yet been approved and committed. If the planned surplus is not generated some of our planned expenditure may be deferred.

8. Analysis of net assets between funds

	Restricted £	Unrestricted £	£
Tangible fixed assets	-	413,978	413,978
Current assets	-	539,997	539,997
Current liabilities	-	<u>(1,571)</u>	<u>(1,571)</u>
Net assets at March 31, 2018	-	<u>952,404</u>	<u>952,404</u>

9. Capital commitments

At the balance sheet date the Trust had entered into binding agreements for expenditure of approximately £47,000 in respect of building works and associated professional fees.

10. Contingent liability

As part of the agreement with Caring in Bristol for the purchase of the Night Shelter premises, the Trust has undertaken to pay that charity 50% of any surplus on disposal, should the building be sold within 15 years; that is by March 2029.

11. Legal status of the Trust

The Trust is a Company Limited by Guarantee and has no share capital. In the event of the charity being wound up the liability in respect of the guarantee is limited to £1 for each member.

THE JULIAN TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED MARCH 31, 2018

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total 2018 £	Total 2017 £
Income:				
Donations and legacies:				
Corporate gifts	-	74,058	74,058	73,429
Charitable gifts	-	6,350	6,350	9,650
Churches	-	21,190	21,190	10,251
Community organisations	-	26,453	26,453	18,888
Personal gifts	-	59,903	59,903	39,647
Events and online donations	-	76,351	76,351	59,900
Legacies	-	95,312	95,312	11,365
H M Revenue & Customs gift aid	-	5,483	5,483	4,786
Members subscriptions	-	349	349	288
Caring in Bristol - rent	-	3,708	3,708	3,811
Donated food stuffs and cleaning materials	-	24,000	24,000	25,500
	-	393,157	393,157	257,515
Investment income	-	857	857	870
Total income	-	394,014	394,014	258,385

THE JULIAN TRUST

DETAILED INCOME AND EXPENDITURE ACCOUNT

YEAR ENDED MARCH 31, 2018

continued

	Restricted funds £	Unrestricted funds £	Total 2018 £	Total 2017 £
Expenditure				
Charitable activities				
Food and bedding	-	4,003	4,003	4,538
Donated food stuffs and cleaning materials	-	24,000	24,000	25,500
Donations:				
Home Start	-	-	-	-
Other	-	-	-	500
Premises costs:				
Rates	-	2,443	2,443	2,460
Water and sewerage rates	-	3,048	3,048	2,594
Cleaning and refuse	-	5,886	5,886	5,809
Light and heat	-	9,061	9,061	10,840
Repairs, alterations and equipment	-	39,520	39,520	38,258
Property damage insurance	-	2,500	2,500	2,500
Depreciation property improvements	-	29,674	29,674	16,341
Administration costs:				
Printing, postage and stationery	-	606	606	263
Telephone	-	379	379	381
Web development	-	6,480	6,480	-
Asset and liability insurance	-	1,094	1,094	910
Sundries and travel	-	1,696	1,696	270
Training and volunteer costs	-	956	956	1,643
Fundraising costs	-	20	20	20
Depreciation	-	4,735	4,735	3,442
	-	136,101	136,101	116,269
Governance costs				
Audit and accountancy	-	696	696	1,080
AGM costs	-	534	534	298
Professional fees	-	908	908	-
Secretarial expenses	-	157	157	262
	-	2,295	2,295	1,640
Total expenditure	-	138,396	138,396	117,909
Net income	-	255,618	255,618	140,476