

CHARITY REGISTRATION NUMBER: 284833

**Sunrise Education Trust**  
**Unaudited Financial Statements**  
**31 March 2020**

**KUGAN & CO:**  
Chartered Certified Accountants  
238A Kingston Road  
New Malden  
Surrey  
KT3 3RN

# **Sunrise Education Trust**

## **Financial Statements**

**Year ended 31 March 2020**

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# Sunrise Education Trust

## Trustees' Annual Report

Year ended 31 March 2020

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2020.

### Reference and administrative details

**Registered charity name** Sunrise Education Trust

**Charity registration number** 284833

**Principal office** 1 Cazenove Road  
London  
N16 6PA

### The trustees

Mr A E Lovage  
Ms Robins  
Ms Y Ramasamy

**Independent examiner** N Kugadason FCCA  
238A Kingston Road  
New Malden  
Surrey  
KT3 3RN

### Structure, governance and management

#### Governing document

The trust was created on 26th April 1982 and governed by the Trust Deed of the charity.

#### Management

The trustees named on page 3 have served throughout the year. Appointment of trustees is governed by the Trust Deed of the charity.

The two schools are run by a management committee of four people, the chair person of which is Miss Meenakshi Singh and presided by trustee Mr A E Lovage.

# **Sunrise Education Trust**

## **Trustees' Annual Report** *(continued)*

### **Year ended 31 March 2020**

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#### **Objectives and activities**

##### **Objects and policies**

The principal objects of the Charity are as follows:

1. To develop children with full personalities and a broad prejudice free perspective
2. To teach love and respect for all forms of life.
3. To build character based on strong moral and social values.
4. To teach children academically by working with them individually at their own speed and through the media of stories and drama which come naturally to children.
5. To develop the sensory and motor organs through dance, yoga, sports and games.
- 6 To serve vegetarian food.

The policy of the trust continues to be the seeking of finance to promote their objects.

The trustees do comply with the public benefits rules published by the Charity Commission in running the charity.

#### **Achievements and performance**

##### **Development, activities and achievements**

The primary school continued to teach all subjects required by the National Curriculum plus extracurricular activities such as forest school, athletics, swimming instruction and arts - specifically drama, music, design and woodwork. All lessons are underlined by the ethos of Neo-Humanistic Education. Extra tuition is provided to some pupils in order to assist them to achieve necessary standards, and all pupils are inspired with love of learning by creative writing and independent study. Parents are kept informed of their child's progress on a regular basis by the teacher encouraging parental support and close co-operation.

The outlined suggestions and defects of the adverse judgement resulting from the Ofsted inspection of the Tottenham Primary School in July 2017, have been rectified. We are pleased to inform that all the eight 'Independent School Standards' have been met, however we have to undergo a full inspection by OFSTED which we are waiting for. This continues to affect the morale, pupil recruitment and financial security of Sunrise. The economic status remains of concern to the Management Committee and trustees. Consistent admin support was put in place.

The Stoke Newington Nursery continues to be operated successfully, with a 'GOOD' Ofsted judgement, and has successfully accommodated children under 2 years of age.

The above issues have continuously affect the performance of the charity as it made a deficit of 40,139 (2019- £16,046) during the year. The fees receivable amounted to £186,938 (2019-£235,179), a reduction of £48,241 compared to a reduction of £28,572 in the previous year. The number of students was 30 compared to 38 in 2019. The trust employed 15 staff during the year (2019-17 staff).

We were able to organise one fund raising event- vegi dinner in summer collecting £1,359 (2019-£1,298). We did not have Christmas carol singing this year (2019-raised £756).

**Sunrise Education Trust**  
**Trustees' Annual Report** *(continued)*  
**Year ended 31 March 2020**

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**Achievements and performance** *(continued)*

The nursery kitchen was used to prepare fresh samosas for sale. The total sales for the year amounted to £1,680 (2019-£1,591). Also on selling vegi takeaway for the first time raised £405.

Total fundraising cost for the year was £624 (2019-£532).

The trust has spent £725 on the teaching woodwork in the nursery and primary section, during the year out of £1,000 grant received from Haringey Council in 2019, spent on equipment and the balance was spent in the following year.

There were three volunteers during the year and the fees of their children amounting to £2,813 was charged as volunteers costs.

The trust has donated Ananda Marga Pracharaka Samgha in Germany 600 (2019-£600).

**Financial review**

**Financial review & future developments**

The financial results are given in the financial statement on page 5 and the trustees are disappointed with the yield of a bad financial results on a consecutive year. The excess expenditure over the income for the year ended 31 March 2020 was £40,139 (2019-16,046).

The efforts of the Management Committee to improve the situation has been eroded by the unexpected Covid-19 pandemic in March 2020.

**Reserves policy**

It is the policy of the charity to maintain unrestricted funds at a level, which equate to approximately one and half months unrestricted expenditure, estimated £34,000. This provides sufficient funds to cover management, administration and support costs. Unrestricted funds excluding tangible fixed assets are maintained at least this level throughout the year.

**Investment powers**

The Trust deed authorises the trustees to make and hold investments using the general funds of the charity. The investments viz. 1, Cazenove Road, London N16 and 55 Coniston Road, London N17 which are occupied by the charity for carrying out its objects and are held by the trustees.

**Sunrise Education Trust**  
**Trustees' Annual Report** *(continued)*  
**Year ended 31 March 2020**

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**Plans for future periods**

**Future plans**

The trustees intend to

- to open a new nursery in Tottenham building as an additional setting to Stoke Newington nursery
- increase training in phonics for EY staff
- prepare appropriately for a successful full Ofsted inspection of the Tottenham School in order to attain a 'Good' judgement

The trustees' annual report was approved on 26 December 2020 and signed on behalf of the board of trustees by:

*A E Lovage*

Mr A E Lovage  
Trustee

**Sunrise Education Trust**  
**Independent Examiner's Report to the Trustees**  
**Year ended 31 March 2020**

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I report to the trustees on my examination of the financial statements of Sunrise Education Trust ('the charity') for the year ended 31 March 2020.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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**

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

*N Kugadason*

N Kugadason FCCA  
Independent Examiner

238A Kingston Road  
New Malden  
Surrey  
KT3 3RN

30 December 2020

**Sunrise Education Trust**  
**Statement of Financial Activities**  
**Year ended 31 March 2020**

		<b>2020</b>		2019
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	<b>4</b>	1,437	1,437	10,202
Charitable activities	<b>5</b>	186,938	186,938	235,179
Other trading activities	<b>6</b>	3,800	3,800	3,646
Investment income	<b>7</b>	57	57	44
Other income	<b>8</b>	4,390	4,390	5,351
<b>Total income</b>		<u>196,622</u>	<u>196,622</u>	<u>254,422</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	<b>9</b>	624	624	532
Expenditure on charitable activities	<b>10,11</b>	235,537	235,537	269,336
Other expenditure	<b>13</b>	600	600	600
<b>Total expenditure</b>		<u>236,761</u>	<u>236,761</u>	<u>270,468</u>
<b>Net expenditure and net movement in funds</b>		<u>(40,139)</u>	<u>(40,139)</u>	<u>(16,046)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		302,214	302,214	318,260
<b>Total funds carried forward</b>		<u>262,075</u>	<u>262,075</u>	<u>302,214</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.



**Sunrise Education Trust**  
**Statement of Financial Position**  
**31 March 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible fixed assets	18	233,605	241,474
<b>Current assets</b>			
Debtors	19	31,235	79,551
Cash at bank and in hand		50,041	44,430
		<u>81,276</u>	<u>123,981</u>
<b>Creditors: amounts falling due within one year</b>	20	52,806	63,241
<b>Net current assets</b>		<u>28,470</u>	<u>60,740</u>
<b>Total assets less current liabilities</b>		<u>262,075</u>	<u>302,214</u>
<b>Net assets</b>		<u>262,075</u>	<u>302,214</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>262,075</u>	<u>302,214</u>
<b>Total charity funds</b>	22	<u>262,075</u>	<u>302,214</u>

These financial statements were approved by the board of trustees and authorised for issue on 26 December 2020, and are signed on behalf of the board by:

*A E Lovage*

Mr A E Lovage  
Trustee

The notes on pages 8 to 14 form part of these financial statements.

**Sunrise Education Trust**  
**Notes to the Financial Statements**  
**Year ended 31 March 2020**

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**1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 1 Cazenove Road, London, N16 6PA.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

**Judgements and key sources of estimation uncertainty**

The schools are subject to OFSTED scrutiny. Their continuity is based on successfully complying with the OFSTED requirements. The trustees are confident that they will meet the requirement to continue its operation.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Sunrise Education Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Sunrise Education Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

### 3. Accounting policies *(continued)*

#### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures and fittings	-	25% straight line
Motor vehicles	-	25% straight line
Equipment	-	25% straight line

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
<b>Donations</b>				
Donations	1,437	1,437	9,202	9,202
<b>Grants</b>				
Grants receivable -Haringay Council	—	—	1,000	1,000
	<u>1,437</u>	<u>1,437</u>	<u>10,202</u>	<u>10,202</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Fees	<u>186,938</u>	<u>186,938</u>	<u>235,179</u>	<u>235,179</u>

# Sunrise Education Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

### 6. Other trading activities

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Fundraising events	<u>3,800</u>	<u>3,800</u>	<u>3,646</u>	<u>3,646</u>

### 7. Investment income

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Income from cash investments	<u>57</u>	<u>57</u>	<u>44</u>	<u>44</u>

### 8. Other income

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Rent	1,390	1,390	2,350	2,350
Other operating income	<u>3,000</u>	<u>3,000</u>	<u>3,001</u>	<u>3,001</u>
	<u>4,390</u>	<u>4,390</u>	<u>5,351</u>	<u>5,351</u>

### 9. Costs of other trading activities

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Fundraising expenditure	<u>624</u>	<u>624</u>	<u>532</u>	<u>532</u>

### 10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Nursery and primary school	233,188	233,188	266,617	266,617
Support costs	<u>2,349</u>	<u>2,349</u>	<u>2,719</u>	<u>2,719</u>
	<u>235,537</u>	<u>235,537</u>	<u>269,336</u>	<u>269,336</u>

### 11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2020	Total fund 2019
	£	£	£	£
Nursery and primary school	<u>233,188</u>	<u>2,349</u>	<u>235,537</u>	<u>269,336</u>

# Sunrise Education Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

### 12. Analysis of support costs

	School running £	<b>Total 2020</b> £	Total 2019 £
Bank charges	–	–	86
Other interest payable and similar charges	–	–	11
Legal and professional	624	624	972
Accountancy	1,425	1,425	1,350
Independent examiner's fee	300	300	300
	<u>2,349</u>	<u>2,349</u>	<u>2,719</u>

### 13. Other expenditure

	Unrestricted Funds £	<b>Total Funds</b> <b>2020</b> £	Unrestricted Funds £	Total Funds 2019 £
Donations	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>

### 14. Net expenditure

Net expenditure is stated after charging/(crediting):

	<b>2020</b> £	2019 £
Depreciation of tangible fixed assets	<u>7,869</u>	<u>7,869</u>

### 15. Independent examination fees

	<b>2020</b> £	2019 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>300</u>	<u>300</u>

### 16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2020</b> £	2019 £
Wages and salaries	164,676	198,374
Employer contributions to pension plans	2,217	1,726
Volunteers costs	<u>2,813</u>	<u>–</u>
	<u>169,706</u>	<u>200,100</u>

The average head count of employees during the year was 15 (2019: 17).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

# Sunrise Education Trust

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2020

#### 17. Trustee remuneration and expenses

There were no remuneration or other benefits from employment with the charity or a related entity were received by the trustees during the year or in previous year.

#### 18. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
<b>Cost</b>					
<b>At 1 April 2019 and 31 March 2020</b>	<u>393,455</u>	<u>11,671</u>	<u>13,913</u>	<u>3,320</u>	<u>422,359</u>
<b>Depreciation</b>					
At 1 April 2019	151,983	11,670	13,912	3,320	180,885
Charge for the year	7,869	–	–	–	7,869
<b>At 31 March 2020</b>	<u>159,852</u>	<u>11,670</u>	<u>13,912</u>	<u>3,320</u>	<u>188,754</u>
<b>Carrying amount</b>					
<b>At 31 March 2020</b>	<u>233,603</u>	<u>1</u>	<u>1</u>	<u>–</u>	<u>233,605</u>
At 31 March 2019	<u>241,472</u>	<u>1</u>	<u>1</u>	<u>–</u>	<u>241,474</u>

#### 19. Debtors

	<b>2020</b> £	2019 £
Trade debtors	18,230	52,551
Prepayments and accrued income	10,605	24,016
Other debtors	2,400	2,984
	<u>31,235</u>	<u>79,551</u>

#### 20. Creditors: amounts falling due within one year

	<b>2020</b> £	2019 £
Trade creditors	6,474	8,561
Accruals and deferred income	2,390	2,519
Social security and other taxes	89	–
Other creditors	43,853	52,161
	<u>52,806</u>	<u>63,241</u>

#### 21. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,217 (2019: £1,726).

# Sunrise Education Trust

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

### 22. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
General funds	302,214	196,622	(236,761)	262,075

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
General funds	318,260	254,422	(270,468)	302,214

### 23. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	233,604	233,604
Current assets	81,276	81,276
Creditors less than 1 year	(52,805)	(52,805)
<b>Net assets</b>	<b>262,075</b>	<b>262,075</b>

	Unrestricted Funds £	Total Funds 2019 £
Tangible fixed assets	241,474	241,474
Current assets	123,981	123,981
Creditors less than 1 year	(63,241)	(63,241)
<b>Net assets</b>	<b>302,214</b>	<b>302,214</b>



# **Sunrise Education Trust**

## **Management Information**

**Year ended 31 March 2020**

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**The following pages do not form part of the financial statements.**

# Sunrise Education Trust

## Detailed Statement of Financial Activities

Year ended 31 March 2020

	2020 £	2019 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	1,437	9,202
Grants receivable -Haringay Council	—	1,000
	<u>1,437</u>	<u>10,202</u>
<b>Charitable activities</b>		
Fees	<u>186,938</u>	<u>235,179</u>
<b>Other trading activities</b>		
Fundraising events	<u>3,800</u>	<u>3,646</u>
<b>Investment income</b>		
Income from cash investments	<u>57</u>	<u>44</u>
<b>Other income</b>		
Rent	1,390	2,350
Other operating income	<u>3,000</u>	<u>3,001</u>
	<u>4,390</u>	<u>5,351</u>
<b>Total income</b>	<u><u>196,622</u></u>	<u><u>254,422</u></u>

# Sunrise Education Trust

## Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2020

	2020 £	2019 £
<b>Expenditure</b>		
<b>Costs of other trading activities</b>	624	532
<b>Expenditure on charitable activities</b>		
Wages and salaries	164,676	198,374
Pension costs	2,217	1,726
Other post-retirement benefits	2,813	–
Rates and water	5,229	4,776
Light and heat	2,506	3,770
Repairs and maintenance	7,814	6,556
Insurance	8,418	4,104
Other establishment	1,645	2,632
Motor vehicle expenses	3,886	4,789
Other motor/travel costs	4,727	2,884
Legal and professional fees	624	972
Telephone	1,094	1,531
Other office costs	563	1,074
Depreciation	7,869	7,869
Bank charges	–	86
Other interest payable and similar charges	–	11
Food and household	7,959	9,216
Educational material	2,743	3,144
Subscription and membership	214	653
Bad debts written off	8,593	13,519
Sundry expenses	222	–
Accountancy	1,425	1,350
Independent examination fee	300	300
	<u>235,537</u>	<u>269,336</u>
<b>Other expenditure</b>		
Donations	600	600
<b>Total expenditure</b>	<u>236,761</u>	<u>270,468</u>
<b>Net expenditure</b>	<u>(40,139)</u>	<u>(16,046)</u>

# Sunrise Education Trust

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2020

	2020 £	2019 £
<b>Costs of other trading activities</b>		
<b>Fundraising expenditure</b>		
Fundraising expenditure	624	532
	<u>624</u>	<u>532</u>
<b>Costs of other trading activities</b>	<u>624</u>	<u>532</u>
<b>Expenditure on charitable activities</b>		
<b>Nursery and primary school</b>		
<b><i>Activities undertaken directly</i></b>		
Wages and salaries	164,676	198,374
Employer's pension costs	2,217	1,726
Volunteers cost	2,813	–
Rates and water	5,229	4,776
Light and heat	2,506	3,770
Repairs and maintenance	7,814	6,556
Insurance	8,418	4,104
Training	1,645	2,632
Motor vehicle expenses	3,886	4,789
Travel costs	4,727	2,884
Telephone	1,094	1,531
Printing, postage and stationary	563	1,074
Depreciation	7,869	7,869
Food and household	7,959	9,216
Educational materials	2,743	3,144
Subscription and membership	214	653
Bad debts written off	8,593	13,519
Sundry expenses	222	–
	<u>233,188</u>	<u>266,617</u>
<b><i>Support costs</i></b>		
Legal and professional fees	624	972
Bank charges	–	86
Other interest payable and similar charges	–	11
Accountancy	1,425	1,350
Independent examiner's fee	300	300
	<u>2,349</u>	<u>2,719</u>
<b>Expenditure on charitable activities</b>	<u>235,537</u>	<u>269,336</u>