

Sunrise Education Trust
Unaudited Financial Statements
31 March 2021

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

Sunrise Education Trust

Financial Statements

Year ended 31 March 2021

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Sunrise Education Trust

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

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 2021

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

During the national lockdown the primary school continued online lessons, teaching literacy and numeracy, then opening under the restrictions of COVID-19 from September 2020 until 15th January 2021. At this point the primary school closed due to financial non-viability. Online lessons did continue throughout the Spring Term until remaining parents could find alternative arrangements for their children's education. Teaching continued to be underlined by the ethos of Neo-Humanistic Education. Extra tuition was provided to some pupils in order to assist them to achieve necessary standards, and all pupils were inspired with love of learning by creative writing and independent study. Parents were kept informed of their child's progress on a regular basis by the teacher encouraging parental support and close co-operation.

The loss of the school and the economic status of the Tottenham building and its upkeep remain of concern to the Management Committee and trustees. Consistent admin support was put in place and work has been initiated to prepare the site for the registration of a nursery with Ofsted, for children aged one year upwards to five.

We received £5,000 as donation from AMURT charity to cover our running costs due to the pandemic along with other wellwishers donation amounting to £4,173 in total £9,173 was raised.

Sunrise Education Trust

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

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 performance of the charity was satisfactory, in spite of pandemic, with the help of Government scheme known as Covid 19 Job Retention Scheme' receiving a grant of £57,565. It made a surplus of £14,807 (2020-deficit of £40,139) during the year.

The fees receivable amounted to £110,524 (2020-£186,938), a reduction of £76,414 compared to a reduction of £48,241 in the previous year, due to the pandemic. The number of students was 20 (8 at the primary and 12 at Stoke Newington) compared to 30 combined in 2020.

The trust employed 14 staff during the year (2020-15 staff).

We did not organise any fund raising events during the year due to the pandemic (in 2020 only one fund raising event- vegi dinner- £1,359) and as such there were no fundraising cost for the year (2020-£624).

The nursery kitchen was used to prepare fresh samosas for sale. The total sales for the year amounted to £2,218 (2020-£2,085) and the cost amounted to £600 (2020-£280).

There were no parental volunteers during the year (2020-there were 3 volunteers, the fees of their children amounting to ££2,813 was charged as volunteers costs).

The trust has donated Ananda Marga Pracharaka Samgha in Germany 900 (2020-£600). Ananda Marga supported Sunrise through one volunteer.

Financial review

Financial review & future developments

The financial results are given in the financial statement on page 5 and the trustees are satisfied in achieving a surplus after disappointed bad financial results in the past three years. The excess income over expenditure for the year ended 31 March 2021 was £14,807 (2020-The excess expenditure over the income £40,139).

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 £25,000. 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 2021

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 Early Years staff
- attract new staff as childcare practitioners and improve managerial capacity to fulfill ongoing administrative tasks and provide ongoing financial information to the Management Committee
- address the challenges of providing additional support for children with Special Educational Needs as this seems a result of the pandemic

The trustees' annual report was approved on 30 December 2021 and signed on behalf of the board of trustees by:

Mr A E Lovage
Trustee

Sunrise Education Trust

Independent Examiner's Report to the Trustees

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Sunrise Education Trust ('the charity') for the year ended 31 March 2021.

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 FCCA
Independent Examiner

238A Kingston Road
New Malden
Surrey
KT3 3RN

30th December 2021

Sunrise Education Trust
Statement of Financial Activities
Year ended 31 March 2021

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	66,738	66,738	1,437
Charitable activities	5	110,524	110,524	186,938
Other trading activities	6	2,218	2,218	3,800
Investment income	7	11	11	57
Other income	8	4,695	4,695	4,390
Total income		<u>184,186</u>	<u>184,186</u>	<u>196,622</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	9	600	600	624
Expenditure on charitable activities	10,11	167,879	167,879	235,537
Other expenditure	13	900	900	600
Total expenditure		<u>169,379</u>	<u>169,379</u>	<u>236,761</u>
Net income/(expenditure) and net movement in funds		<u>14,807</u>	<u>14,807</u>	<u>(40,139)</u>
Reconciliation of funds				
Total funds brought forward		262,075	262,075	302,214
Total funds carried forward		<u>276,882</u>	<u>276,882</u>	<u>262,075</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 15 form part of these financial statements.

Sunrise Education Trust
Statement of Financial Position
31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	18	225,736	233,605
Current assets			
Debtors	19	25,649	31,235
Cash at bank and in hand		79,529	50,041
		105,178	81,276
Creditors: amounts falling due within one year	20	54,032	52,806
Net current assets		51,146	28,470
Total assets less current liabilities		276,882	262,075
Net assets		276,882	262,075
Funds of the charity			
Unrestricted funds		276,882	262,075
Total charity funds	23	276,882	262,075

These financial statements were approved by the board of trustees and authorised for issue on 30 December 2021, and are signed on behalf of the board by:

Mr A E Lovage
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Sunrise Education Trust

Notes to the Financial Statements

Year ended 31 March 2021

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 2021

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 2021

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

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

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 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations	9,173	9,173	1,437	1,437

Sunrise Education Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Grants				
Government grant income	57,565	57,565	—	—
	<u>66,738</u>	<u>66,738</u>	<u>1,437</u>	<u>1,437</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fees	110,524	110,524	186,938	186,938
	<u>110,524</u>	<u>110,524</u>	<u>186,938</u>	<u>186,938</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	—	—	1,715	1,715
Kitchen income	2,218	2,218	2,085	2,085
	<u>2,218</u>	<u>2,218</u>	<u>3,800</u>	<u>3,800</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Income from cash investments	11	11	57	57
	<u>11</u>	<u>11</u>	<u>57</u>	<u>57</u>

8. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Rent	695	695	1,390	1,390
Other operating income	4,000	4,000	3,000	3,000
	<u>4,695</u>	<u>4,695</u>	<u>4,390</u>	<u>4,390</u>

Sunrise Education Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising expenditure	–	–	344	344
Kitchen cost	600	600	280	280
	<u>600</u>	<u>600</u>	<u>624</u>	<u>624</u>

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Nursery and primary school	163,893	163,893	233,188	233,188
Support costs	3,986	3,986	2,349	2,349
	<u>167,879</u>	<u>167,879</u>	<u>235,537</u>	<u>235,537</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Nursery and primary school	<u>163,893</u>	<u>3,986</u>	<u>167,879</u>	<u>235,537</u>

12. Analysis of support costs

	School running £	Total 2021 £	Total 2020 £
Bank charges	5	5	-
Legal and professional fee	1,856	1,856	624
Acciuntancy	1,825	1,825	1,425
Independent examiner's fee	300	300	300
	<u>3,986</u>	<u>3,986</u>	<u>2,349</u>

13. Other expenditure

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations	<u>900</u>	<u>900</u>	<u>600</u>	<u>600</u>

Sunrise Education Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>7,869</u>	<u>7,869</u>

15. Independent examination fees

	2021 £	2020 £
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:

	2021 £	2020 £
Wages and salaries	125,219	164,677
Employer contributions to pension plans	1,513	2,217
Volunteers costs	—	2,813
	<u>126,732</u>	<u>169,707</u>

The average head count of employees during the year was 14 (2020: 15).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

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 £
Cost					
At 1 April 2020 and 31 March 2021	<u>393,455</u>	<u>11,671</u>	<u>13,913</u>	<u>3,320</u>	<u>422,359</u>
Depreciation					
At 1 April 2020	159,852	11,670	13,912	3,320	188,754
Charge for the year	7,869	—	—	—	7,869
At 31 March 2021	<u>167,721</u>	<u>11,670</u>	<u>13,912</u>	<u>3,320</u>	<u>196,623</u>
Carrying amount					
At 31 March 2021	<u>225,734</u>	<u>1</u>	<u>1</u>	<u>—</u>	<u>225,736</u>
At 31 March 2020	<u>233,603</u>	<u>1</u>	<u>1</u>	<u>—</u>	<u>233,605</u>

Sunrise Education Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Debtors

	2021	2020
	£	£
Trade debtors	2,361	18,230
Prepayments and accrued income	20,888	10,605
Other debtors	2,400	2,400
	<u>25,649</u>	<u>31,235</u>

20. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	8,921	6,474
Accruals and deferred income	2,165	2,390
Social security and other taxes	53	89
Other creditors	42,893	43,853
	<u>54,032</u>	<u>52,806</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 £1,513 (2020: £2,217).

22. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income-Covid-19 Job Retention Scheme	<u>57,565</u>	<u>—</u>

23. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>262,075</u>	<u>184,186</u>	<u>(169,379)</u>	<u>276,882</u>

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

Sunrise Education Trust

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

24. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	225,736	225,736
Current assets	105,178	105,178
Creditors less than 1 year	(54,032)	(54,032)
Net assets	<u>276,882</u>	<u>276,882</u>
	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)
Net assets	<u>262,075</u>	<u>262,075</u>

Sunrise Education Trust

Management Information

Year ended 31 March 2021

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

Sunrise Education Trust

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	9,173	1,437
Government grant income	57,565	—
	<u>66,738</u>	<u>1,437</u>
Charitable activities		
Fees	<u>110,524</u>	<u>186,938</u>
Other trading activities		
Fundraising events	—	1,715
Kitchen income	<u>2,218</u>	<u>2,085</u>
	<u>2,218</u>	<u>3,800</u>
Investment income		
Income from cash investments	<u>11</u>	<u>57</u>
Other income		
Rent	695	1,390
Other operating income	<u>4,000</u>	<u>3,000</u>
	<u>4,695</u>	<u>4,390</u>
Total income	<u><u>184,186</u></u>	<u><u>196,622</u></u>

Sunrise Education Trust

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Expenditure		
Costs of other trading activities		
	600	624
Expenditure on charitable activities		
Wages and salaries	125,219	164,676
Pension costs	1,513	2,217
Other post-retirement benefits	–	2,813
Rates and water	4,326	5,229
Light and heat	2,845	2,506
Repairs and maintenance	5,611	7,814
Insurance	4,938	8,418
Other establishment	1,547	1,645
Motor vehicle expenses	1,816	3,886
Other motor/travel costs	1,472	4,727
Legal and professional fees	1,856	624
Telephone	1,143	1,094
Other office costs	674	563
Depreciation	7,869	7,869
Food and household	3,928	7,959
Educational material	470	2,743
Subscription and membership	527	214
Bad debts written off	–	8,593
Sundry expenses	–	222
Accountancy	1,825	1,425
Independent examination fee	300	300
	167,879	235,537
Other expenditure		
Donations	900	600
Total expenditure	169,379	236,761
Net income/(expenditure)	14,807	(40,139)

Sunrise Education Trust

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Costs of other trading activities		
Fundraising expenditure		
Fundraising expenditure	—	344
	<u>—</u>	<u>344</u>
Kitchen cost		
Kitchen cost	600	280
	<u>600</u>	<u>280</u>
Costs of other trading activities	<u>600</u>	<u>624</u>
Expenditure on charitable activities		
Nursery and primary school		
Activities undertaken directly		
Wages and salaries	125,219	164,676
Employer's pension costs	1,513	2,217
Volunteers cost	—	2,813
Rates and water	4,326	5,229
Light and heat	2,845	2,506
Repairs and maintenance	5,611	7,814
Insurance	4,938	8,418
Training	1,547	1,645
Motor vehicle expenses	1,816	3,886
Travel costs	1,472	4,727
Telephone	1,143	1,094
Printing, postage and stationary	669	563
Depreciation	7,869	7,869
Food and household	3,928	7,959
Educational materials	470	2,743
Subscription and membership	527	214
Bad debts written off	—	8,593
Sundry expenses	—	222
	<u>163,893</u>	<u>233,188</u>
Support costs		
Legal and professional fees	1,856	624
Bank charges	5	—
Accountancy	1,825	1,425
Independent examiner's fee	300	300
	<u>3,986</u>	<u>2,349</u>
Expenditure on charitable activities	<u>167,879</u>	<u>235,537</u>