

**Sunrise Education Trust**  
**Unaudited Financial Statements**  
**31 March 2017**

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

# **Sunrise Education Trust**

## **Financial Statements**

**Year ended 31 March 2017**

---

	<b>Page</b>
Trustees' annual report	<b>1</b>
Independent examiner's report to the trustees	<b>4</b>
Statement of financial activities	<b>5</b>
Statement of financial position	<b>6</b>
Notes to the financial statements	<b>7</b>
<b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	<b>15</b>
Notes to the detailed statement of financial activities	<b>17</b>

---

# Sunrise Education Trust

## Trustees' Annual Report

Year ended 31 March 2017

---

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2017.

### Reference and administrative details

<b>Registered charity name</b>	Sunrise Education Trust
<b>Charity registration number</b>	284833
<b>Principal office</b>	1 Cazenove Road London N16 6PA
<b>School-Nursery</b>	1 Cazenove Road London N16 6PA
<b>School-Primary</b>	55 Conistan Road London N17 0EX
<b>The trustees</b>	Mr A E Lovage Ms Robins Ms Y Ramasamy
<b>Independent examiner</b>	N Kugadason Chartered Certified Accountant 10 MariaTheresa Closer New Malden Surrey KT3 5EF

### 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 Mrs M A Lovage and presided by trustee Mr A E Lovage.

# **Sunrise Education Trust**

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

### **Year ended 31 March 2017**

---

#### **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.

#### **Achievements and performance**

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

The trustees are satisfied with the performance of the charity as it made a surplus of £13,563 (2016-deficit of £1,348) during the year. The fees receivable amounted to £350,099 (2016-£317,814), an increase of £32,285 compared to a reduction of £29,499 in the previous year. The number of students are 79 compared to 71 in 2016. The trust employed 26 staff during the year (2016-23 staff).

The side and rear extension programme at 55 Coniston Road which commenced in 2016 has been completed in this year. The cost of works during the year was £41,075 (2016-£94,702) of which £1,453 (2016-££3,887) were donated by well-wishers, which are included under the general donation in the statement of financial activities and shown as specific donations. The total cost incurred on this project was £135,777.

The trust organised Vegi dinner events with parents and collected £2,343 (2016-£800 and all costs were borne by the parents) which cost £370. The charity raised £70 on the sports day (2016-£175). It raised £287 on Christmas show (2016-£52) and by way of selling photos & frames raised £830 (2016-nil) against a cost of £182. For the first time the nursery kitchen was used to prepare fresh samosas for sale. The total sales for the year amounted to £1,268 with a cost of £546. Also it had a Talent Show and raised £400 without incurring any cost. The total collection during the year was £5,198 (2016-£1,027).

The trust has not received any grant during the year (2016- £3,854) towards assistance in teaching in the primary section.

The trust has donated Ananda Marga Pracharaka Samgha in Germany £1,200 (2016-£990 and donation to Spain Master Units Ananda Murchita- £1,020 in total £2,010).

#### **Financial review**

##### **Financial review & future developments**

The financial results are given in the financial statement on page 5 and the trustees are pleased with the yield of a better financial results compared to that of 2016.

**Sunrise Education Trust**  
**Trustees' Annual Report** *(continued)*  
**Year ended 31 March 2017**

---

**Financial review** *(continued)*

**Reserves policy**

It is the policy of the charity to maintain unrestricted funds at a level, which equate to approximately four months unrestricted expenditure, estimated £80,000. 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.

**Plans for future periods**

**Future plans**

The trustees intend to

- develop provision for one year olds at 1 Cazenove Road, London N16 6PA,
- recruitment of Montessori teachers to support Neo-humanistic ethos in both school,
- creation of additional managerial position in the primary school in Tottenham, and
- a part-time teacher for the Key Stage 2 class.

Also intend to organise fundraising for the development of a garden at 55 Coniston Road, Tottenham.

The trustees' annual report was approved on 15 December 2017 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 2017**

---

I report to the trustees on my examination of the financial statements of Sunrise Education Trust ('the charity') for the year ended 31 March 2017.

**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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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  
10 Maria Theresa Close  
New Malden  
Surrey  
KT3 5EF

15 December 2017

---

**Sunrise Education Trust**  
**Statement of Financial Activities**  
**31 March 2017**

		2017		2016
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	5,754	5,754	12,493
Charitable activities	5	350,099	350,099	317,814
Other trading activities	6	5,198	5,198	1,027
Investment income	7	17	17	44
Other income	8	6,549	6,549	3,840
<b>Total income</b>		<u>367,617</u>	<u>367,617</u>	<u>335,218</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of other trading activities	9	1,097	1,097	–
Expenditure on charitable activities	10,11	351,757	351,757	330,702
Other expenditure	13	1,200	1,200	5,864
<b>Total expenditure</b>		<u>354,054</u>	<u>354,054</u>	<u>336,566</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>13,563</u>	<u>13,563</u>	<u>(1,348)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		325,813	325,813	327,161
<b>Total funds carried forward</b>		<u>339,376</u>	<u>339,376</u>	<u>325,813</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 7 to 13 form part of these financial statements.

**Sunrise Education Trust**  
**Statement of Financial Position**  
**31 March 2017**

		<b>2017</b>	2016
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible fixed assets	<b>18</b>	257,212	225,745
<b>Current assets</b>			
Debtors	<b>19</b>	67,776	75,851
Cash at bank and in hand		96,884	80,238
		<u>164,660</u>	<u>156,089</u>
<b>Creditors: amounts falling due within one year</b>	<b>20</b>	<u>82,496</u>	<u>56,021</u>
<b>Net current assets</b>		<u>82,164</u>	<u>100,068</u>
<b>Total assets less current liabilities</b>		<u>339,376</u>	<u>325,813</u>
<b>Net assets</b>		<u><u>339,376</u></u>	<u><u>325,813</u></u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>339,376</u>	<u>325,813</u>
<b>Total charity funds</b>	<b>22</b>	<u><u>339,376</u></u>	<u><u>325,813</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 15 December 2017, and are signed on behalf of the board by:

Mr A E Lovage  
Trustee

The notes on pages 7 to 13 form part of these financial statements.



**Sunrise Education Trust**  
**Notes to the Financial Statements**  
**Year ended 31 March 2017**

---

**1. General information**

The charity is 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 2017

---

### 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 2017

---

### 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 2017 £	Unrestricted Funds £	Total Funds 2016 £
<b>Donations</b>				
Donations	4,301	4,301	4,752	4,752
Donations -Specific	1,453	1,453	3,887	3,887
<b>Grants</b>				
Grants receivable -Haringay Council	—	—	3,854	3,854
	<u>5,754</u>	<u>5,754</u>	<u>12,493</u>	<u>12,493</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Fees from Nursery and Primary schools	<u>350,099</u>	<u>350,099</u>	<u>317,814</u>	<u>317,814</u>

---

# Sunrise Education Trust

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

Year ended 31 March 2017

### 6. Other trading activities

	Unrestricted Funds	Total Funds 2017	Unrestricted Funds	Total Funds 2016
	£	£	£	£
Fundraising events	<u>5,198</u>	<u>5,198</u>	<u>1,027</u>	<u>1,027</u>

### 7. Investment income

	Unrestricted Funds	Total Funds 2017	Unrestricted Funds	Total Funds 2016
	£	£	£	£
Income from cash investments	<u>17</u>	<u>17</u>	<u>44</u>	<u>44</u>

### 8. Other income

	Unrestricted Funds	Total Funds 2017	Unrestricted Funds	Total Funds 2016
	£	£	£	£
Rent	2,045	2,045	1,765	1,765
Other operating income	<u>4,504</u>	<u>4,504</u>	<u>2,075</u>	<u>2,075</u>
	<u>6,549</u>	<u>6,549</u>	<u>3,840</u>	<u>3,840</u>

### 9. Costs of other trading activities

	Unrestricted Funds	Total Funds 2017	Unrestricted Funds	Total Funds 2016
	£	£	£	£
Fundraising costs-Food and refreshment	<u>1,097</u>	<u>1,097</u>	<u>—</u>	<u>—</u>

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

	Unrestricted Funds	Total Funds 2017	Unrestricted Funds	Total Funds 2016
	£	£	£	£
Nursery and primary school	348,248	348,248	326,860	326,860
Support costs	<u>3,509</u>	<u>3,509</u>	<u>3,842</u>	<u>3,842</u>
	<u>351,757</u>	<u>351,757</u>	<u>330,702</u>	<u>330,702</u>

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

	Activities undertaken directly	Support costs	Total funds 2017	Total fund 2016
	£	£	£	£
Nursery and primary school	<u>348,248</u>	<u>3,509</u>	<u>351,757</u>	<u>330,702</u>

# Sunrise Education Trust

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

Year ended 31 March 2017

### 12. Analysis of support costs

	School running £	<b>Total 2017</b> £	Total 2016 £
Bank charges	178	178	134
Other interest payable and similar charges	14	14	26
Legal and professional	1,622	1,622	2,462
Accountancy	1,425	1,425	950
Independent examiner's fee	270	270	270
	<u>3,509</u>	<u>3,509</u>	<u>3,842</u>

### 13. Other expenditure

	Unrestricted Funds £	<b>Total Funds</b> <b>2017</b> £	Unrestricted Funds £	Total Funds 2016 £
Grant expenditure	–	–	3,854	3,854
Donations	1,200	1,200	2,010	2,010
	<u>1,200</u>	<u>1,200</u>	<u>5,864</u>	<u>5,864</u>

### 14. Net income/(expenditure)

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

	<b>2017</b> £	2016 £
Depreciation of tangible fixed assets	<u>9,608</u>	<u>8,631</u>

### 15. Independent examination fees

	<b>2017</b> £	2016 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>270</u>	<u>270</u>

### 16. Staff costs

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

	<b>2017</b> £	2016 £
Wages and salaries	279,207	261,776
Employer contributions to pension plans	314	–
Volunteers cost	6,384	–
	<u>285,905</u>	<u>261,776</u>

The average head count of employees during the year was 26 (2016: 23).

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

# Sunrise Education Trust

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

### Year ended 31 March 2017

#### 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>					
At 1 April 2016	352,380	11,671	13,913	3,320	381,284
Additions	41,075	–	–	–	41,075
<b>At 31 March 2017</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 2016	128,376	11,670	12,173	3,320	155,539
Charge for the year	7,869	–	1,739	–	9,608
<b>At 31 March 2017</b>	<u>136,245</u>	<u>11,670</u>	<u>13,912</u>	<u>3,320</u>	<u>165,147</u>
<b>Carrying amount</b>					
<b>At 31 March 2017</b>	<u>257,210</u>	<u>1</u>	<u>1</u>	<u>–</u>	<u>257,212</u>
At 31 March 2016	<u>224,004</u>	<u>1</u>	<u>1,740</u>	<u>–</u>	<u>225,745</u>

#### 19. Debtors

	<b>2017</b> £	2016 £
Trade debtors	57,877	64,193
Other debtors	9,899	11,658
	<u>67,776</u>	<u>75,851</u>

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

	<b>2017</b> £	2016 £
Trade creditors	46,072	45,132
Social security and other taxes	4,299	4,384
Other creditors	27,500	3,818
Accruals	4,625	2,687
	<u>82,496</u>	<u>56,021</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 £314 (2016: £Nil).

# Sunrise Education Trust

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

Year ended 31 March 2017

### 22. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2016	Income	Expenditure	At 31 March 2017
	£	£	£	£
General funds	<u>325,813</u>	<u>367,617</u>	<u>(354,054)</u>	<u>339,376</u>

### 23. Analysis of net assets between funds

	Unrestricted Funds	<b>Total Funds 2017</b>	Total Funds 2016
	£	£	£
Tangible fixed assets	257,212	257,212	225,745
Current assets	164,660	164,660	156,089
Creditors less than 1 year	<u>(82,496)</u>	<u>(82,496)</u>	<u>(56,021)</u>
<b>Net assets</b>	<u>339,376</u>	<u>339,376</u>	<u>325,813</u>

# **Sunrise Education Trust**

## **Management Information**

**Year ended 31 March 2017**

---

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



# Sunrise Education Trust

## Detailed Statement of Financial Activities

31 March 2017

	2017 £	2016 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	4,301	4,752
Donations -Specific	1,453	3,887
Grants receivable -Haringay Council	—	3,854
	<u>5,754</u>	<u>12,493</u>
<b>Charitable activities</b>		
Fees from Nursery and Primary Schools	<u>350,099</u>	<u>317,814</u>
<b>Other trading activities</b>		
Fundraising events	<u>5,198</u>	<u>1,027</u>
<b>Investment income</b>		
Income from cash investments	<u>17</u>	<u>44</u>
<b>Other income</b>		
Rent	2,045	1,765
Other operating income	4,504	2,075
	<u>6,549</u>	<u>3,840</u>
<b>Total income</b>	<u><u>367,617</u></u>	<u><u>335,218</u></u>

# Sunrise Education Trust

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

31 March 2017

	2017 £	2016 £
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
Fundraising expenditure- Food and refreshments	1,097	—
<b>Expenditure on charitable activities</b>		
Wages and salaries	279,207	261,776
Pension costs	314	—
Volunteers cost	6,384	—
Rates and water	4,554	4,452
Light and heat	5,121	4,397
Repairs and maintenance	7,109	10,433
Insurance	4,012	3,529
Training	1,154	1,345
Motor vehicle expenses	5,320	6,338
Travelling expenses	2,451	4,367
Legal and professional fees	1,622	2,462
Telephone	1,609	1,359
Printing, postage and stationary	976	1,093
Bank charges	178	134
Other interest payable and similar charges	14	26
Food and household	15,510	12,219
Educational material	3,525	3,599
Subscription and membership	1,066	1,383
Advertising	270	—
Bad debts written off	1,699	2,585
Provision for doubtful debts	(1,698)	(869)
Sundry expenses	57	223
Accountancy	1,425	950
Independent examiner's fee	270	270
Depreciation	9,608	8,631
	<u>351,757</u>	<u>330,702</u>
<b>Other expenditure</b>		
Grant expenditure	—	3,854
Donations	1,200	2,010
	<u>1,200</u>	<u>5,864</u>
<b>Total expenditure</b>	<u>354,054</u>	<u>336,566</u>
<b>Net income/(expenditure)</b>	<u>13,563</u>	<u>(1,348)</u>

# Sunrise Education Trust

## Notes to the Detailed Statement of Financial Activities

31 March 2017

	2017 £	2016 £
<b>Costs of other trading activities</b>		
<b>Fundraising expenditure</b>		
Food and refreshment	1,097	—
	<u>1,097</u>	<u>—</u>
<b>Costs of other trading activities</b>	<u>1,097</u>	<u>—</u>
<b>Expenditure on charitable activities</b>		
<b>Nursery and primary school</b>		
<b><i>Activities undertaken directly</i></b>		
Wages and salaries	279,207	261,776
Employer's pension costs	314	—
Volunteers cost	6,384	—
Rates and water	4,554	4,452
Light and heat	5,121	4,397
Repairs and maintenance	7,109	10,433
Insurance	4,012	3,529
Training	1,154	1,345
Motor vehicle expenses	5,320	6,338
Travelling expenses	2,451	4,367
Telephone	1,609	1,359
Printing, postage and stationary	976	1,093
Food and household	15,510	12,219
Educational materials	3,525	3,599
Subscription and membership	1,066	1,383
Advertising	270	—
Bad debts written off	1,699	2,585
Provision for doubtful debts	(1,698)	(869)
Sundry expenses	57	223
Depreciation	9,608	8,631
	<u>348,248</u>	<u>326,860</u>
<b><i>Support costs</i></b>		
Legal and professional fees	1,622	2,462
Bank charges	178	134
Other interest payable and similar charges	14	26
Accountancy	1,425	950
Independent examiner's fee	270	270
	<u>3,509</u>	<u>3,842</u>
<b>Expenditure on charitable activities</b>	<u>351,757</u>	<u>330,702</u>