

Company registration number: 04473419

Charity registration number: 1099000

Alliance Francaise de Cambridge

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 May 2024

Victoria Cooper FMAAT (MIP)
Red Shoes Accounting Services
Unit 7 E-Space North
181 Wisbech Road
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Cambridgeshire

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Alliance Francaise de Cambridge

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Alliance Francaise de Cambridge

Reference and Administrative Details

Chairman	Mr Pierre-Xavier Pillet
Trustees	Mr Pierre-Xavier Pillet Mr Nicholas Santcross Mr Stefan Marciniak Mr Neil Carter Mr James Winters Dr Christine Hilcenko Mr Franklin Nelson
Charity Registration Number	1099000
Company Registration Number	04473419
Registered Office	The charity is incorporated in England and Wales. 1 Red Cross Lane Cambridge CB2 0QU
Independent Examiner	Victoria Cooper FMAAT (MIP) Red Shoes Accounting Services Unit 7 E-Space North 181 Wisbech Road Littleport Cambridgeshire CB6 1RA

Alliance Francaise de Cambridge

Trustees' Report

The directors are pleased to present their report for the year ended May 2024 together with the financial statements of the charity, which are prepared in order to meet the requirements for a directors' report and accounts for Companies Act purposes.

The charity's object continues to be the introduction and development of the French language and francophone cultures in Cambridge, Norwich and their respective surrounding areas in East Anglia. The principal activity of the charity continues to be the establishment of non-profit making language courses in both a formal and an informal basis as well as the promotion of French language and francophone cultures.

Achievement, Performance and Financial Review

Despite the continued challenges experienced by the UK economic and the uncertain economic future of the country, notably due to the cost-of-living crisis, and other linked prevailing uncertainty, l'Alliance Française de Cambridge has had a very positive and good year. Under the astute, steady, and pragmatic leadership of director Patricia Dalby, the AF team has continued to offer a successful blend of in-person and online teaching (borne out of necessity due to by the pandemic) and successfully multiplied free taster sessions, meet ups sessions in order to continue to promote their activity and meet new audiences while working hard to ensure aficionados of the AFC remain loyal and continually interested by the work of the organisation. Thanks to regular polling of our members, 'the personal touch' and dynamic advertising online the AF team continues to delivering an attractive language and cultural offer for each type of audience from members aged 7 to 77 years old!

In 2024, year three of the cost of living crisis in the UK, has potentially made the recruitment and re-enrolment of financially hard-pressed members harder although the Alliance team has managed to maintain its roll at a strong level and has been able to continue to maintain the Norwich branch opened since September 2022. This result is a testimony to the remarkable energy, consistent dedication and creativity of the leadership team and teachers of the AF which is important to recognise in this report. Operating in a more central location in Norwich from September 2024, the AF is hoping to be able to increase its visibility and growing its roll further in months to come.

The location of the Alliance at Bell School on the Red Cross Lane site near Addenbrookes Hospital continues to be a successful story, one that generates rich pedagogical and cultural exchanges, and more generally a mutually supportive, fruitful and stimulating partnership. It was therefore a real boost to the organisation to have been able to negotiate another three years of lease with Bell at the same location until 2026.

L'Alliance continues to be the focal point for the French community and all francophiles in the Cambridge area thereby re-affirming their attachment to its educational and cultural mission in Cambridge and East Anglia more widely. The Paris Olympics during summer 2024 provided a unique opportunity to advertise French language and culture and may partly explained further interest from the general public about French language and culture.

The AF is very proud to have set up and financed the delivery of free French lessons on-line for pupils in schools located in less advantaged areas or where language offer is either lacking or modest. The programme involves a number of Schools in East Anglia who will themselves nominate the pupils who will, in their view, benefit most in the future from the AFC's offer. The programme of lessons started in early October 2023 and has been a success with more Schools wanting to benefit from the scheme. This is an exciting project delivering on our commitment as a charity to give back to the community. The AF is committed to run the scheme again in 2024-2025 and to seek for ways to fundraise in order to further develop the scheme in future years.

In the face of uncertain economy times, thankfully cash reserve in the bank at year end remains at a comfortable level, offering long term security to the organisation.

Our cultural activities continue to meet an increased demand. Online events included screenings, talks on Art, Culture and Literature continue to be extremely popular as is our book club which continues to attract its usual aficionados, while more informal "Meet Ups" for coffee are also very successful and attracting good numbers.

Alliance Francaise de Cambridge

Trustees' Report

Our relationship with the Cambridge Chamber of Commerce remains beneficial. We are a regular participant in chamber events and have been able to contribute to and enjoy this collaboration. We maintain our strong links with Cambridge Council for Voluntary Service (CCVS) and City Live. Similarly, our link with the University of Cambridge, which sees us co-organise events to support the University's Festival of Ideas and the Science Festival. Two of our directors who work at the University have opened new paths with our Out-Reach project. We are fortunate to continue to have a wonderful team of dedicated administrative and teaching staff, to whom the directors would like to express their gratitude. Their calibre and creative approach which had been amply demonstrated in their nimble response to the challenge of Covid and the cost-of-living crisis, continue to prove precious assets to the AFC to ensure the continued attractiveness and success of the AFC.

Reserves Policy

The trustees have established a policy whereby the free reserves held by the charity, should be three months of the charity's expenditure. At this level, the trustees believe they would be able to continue the operation of the charity for the foreseeable future. The trustees review the policy annually.

Alliance Francaise de Cambridge

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Alliance Francaise de Cambridge for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. 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 its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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. They 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 22 October 2024 and signed on its behalf by:



Mr Pierre-Xavier Pillet
Chairman and trustee

Alliance Francaise de Cambridge

Independent Examiner's Report to the trustees of Alliance Francaise de Cambridge (‘the Company’)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 May 2024.

Responsibilities and basis of report

As the charity’s trustees of Alliance Francaise de Cambridge (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’).

Having satisfied myself that the accounts of Alliance Francaise de Cambridge are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My firm does provide bookkeeping and payroll services to the charity and therefore the Financial Reporting Council's Revised Ethical Standard have been applied to ensure independence.

Independent examiner’s statement

Since the Company'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 AAT, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Alliance Francaise de Cambridge as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Alliance Francaise de Cambridge

**Independent Examiner's Report to the trustees of Alliance Francaise de Cambridge
(the Company')**



Victoria Cooper FMAAT (MIP)
AAT

Red Shoes Accounting Services
Unit 7 E-Space North
181 Wisbech Road
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22 October 2024

Alliance Francaise de Cambridge

Statement of Financial Activities for the Year Ended 31 May 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Total 2024 £	Total 2023 £
Income and Endowments from:				
Charitable activities	3	263,866	263,866	220,065
Other income		-	-	4,200
Total income		<u>263,866</u>	<u>263,866</u>	<u>224,265</u>
Expenditure on:				
Charitable activities	4	<u>(253,152)</u>	<u>(253,152)</u>	<u>(255,974)</u>
Total expenditure		<u>(253,152)</u>	<u>(253,152)</u>	<u>(255,974)</u>
Net income/(expenditure)		<u>10,714</u>	<u>10,714</u>	<u>(31,709)</u>
Net movement in funds		10,714	10,714	(31,709)
Reconciliation of funds				
Total funds brought forward		<u>99,276</u>	<u>99,276</u>	<u>130,985</u>
Total funds carried forward	17	<u><u>109,990</u></u>	<u><u>109,990</u></u>	<u><u>99,276</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 17.

The notes on pages 9 to 16 form an integral part of these financial statements.

Alliance Francaise de Cambridge

(Registration number: 04473419)

Balance Sheet as at 31 May 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	11	2,930	3,418
Tangible assets	12	<u>7,025</u>	<u>13,186</u>
		<u>9,955</u>	<u>16,604</u>
Current assets			
Debtors	13	865	3,820
Cash at bank and in hand	14	<u>113,243</u>	<u>83,050</u>
		114,108	86,870
Creditors: Amounts falling due within one year	15	<u>(14,073)</u>	<u>(4,198)</u>
Net current assets		<u>100,035</u>	<u>82,672</u>
Net assets		<u>109,990</u>	<u>99,276</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>109,990</u>	<u>99,276</u>
Total funds	17	<u>109,990</u>	<u>99,276</u>

For the financial year ending 31 May 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 22 October 2024 and signed on their behalf by:



Mr Pierre-Xavier Pillet
Chairman and trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2024

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

1 Red Cross Lane
Cambridge
CB2 0QU

These financial statements were authorised for issue by the trustees on 22 October 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Alliance Francaise de Cambridge meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

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Notes to the Financial Statements for the Year Ended 31 May 2024

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Tangible fixed assets

Individual fixed assets costing £125.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Development costs	10 yr straight line basis

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office Equipment	33.3% straight line
Fixtures & Fittings	25% straight line

Research and development

Development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future income from the related project.

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Notes to the Financial Statements for the Year Ended 31 May 2024

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £
Language School	263,866	263,866

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2024

4 Expenditure on charitable activities

	Unrestricted		
	General	Total	Total
	£	2024	2023
		£	£
Language School	25,403	25,403	20,489
Depreciation, amortisation and other similar costs	7,226	7,226	7,322
Staff costs	148,339	148,339	132,166
Allocated support costs	69,527	69,527	91,264
Governance costs	2,657	2,657	4,733
	<u>253,152</u>	<u>253,152</u>	<u>255,974</u>
		Unrestricted	
		funds	
		General	Total
	Note	£	funds
			£
Language School		25,403	25,403
Depreciation, amortisation and other similar costs		7,226	7,226
Staff costs		148,339	148,339
Allocated support costs	5	69,527	69,527
Governance costs	5	<u>2,657</u>	<u>2,657</u>
Total for 2024		<u>253,152</u>	<u>253,152</u>
Total for 2023		<u>255,974</u>	<u>255,974</u>
			Total
			expenditure
			£

In addition to the expenditure analysed above, there are also governance costs of £2,657 (2023 - £4,733) which relate directly to charitable activities. See note 5 for further details.

5 Analysis of governance and support costs

Governance costs

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2024

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	990	990
Other fees paid to examiners	1,632	1,632
Legal fees	35	35
Total for 2024	2,657	2,657
Total for 2023	4,733	4,733

6 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	6,738	6,834
Amortisation of goodwill	488	488

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	135,785	124,032
Pension costs	4,725	2,697
Other staff costs	7,829	5,437
	148,339	132,166

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Employees	5	5

5 (2023 - 5) of the above employees participated in the Defined Contribution Pension Schemes.

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2024

Contributions to the employee pension schemes for the year totalled £2,725 (2023 - £2,697).

No employee received emoluments of more than £60,000 during the year.

9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	990	990
Other fees to examiners		
All other services	1,632	3,678
Independent Examiner's remuneration	(2,622)	(4,668)

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Intangible fixed assets

	Research and development £	Total £
Cost		
At 1 June 2023	4,882	4,882
At 31 May 2024	4,882	4,882
Amortisation		
At 1 June 2023	1,464	1,464
Charge for the year	488	488
At 31 May 2024	1,952	1,952
Net book value		
At 31 May 2024	2,930	2,930
At 31 May 2023	3,418	3,418

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2024

12 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 June 2023	22,715	22,715
Additions	<u>576</u>	<u>576</u>
At 31 May 2024	<u>23,291</u>	<u>23,291</u>
Depreciation		
At 1 June 2023	9,528	9,528
Charge for the year	<u>6,738</u>	<u>6,738</u>
At 31 May 2024	<u>16,266</u>	<u>16,266</u>
Net book value		
At 31 May 2024	<u><u>7,025</u></u>	<u><u>7,025</u></u>
At 31 May 2023	<u><u>13,187</u></u>	<u><u>13,187</u></u>

13 Debtors

	2024 £	2023 £
Trade debtors	751	2,858
Other debtors	<u>114</u>	<u>962</u>
	<u><u>865</u></u>	<u><u>3,820</u></u>

14 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u><u>113,243</u></u>	<u><u>83,050</u></u>

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,879	2,684
Other creditors	522	524
Accruals	<u>10,672</u>	<u>990</u>
	<u><u>14,073</u></u>	<u><u>4,198</u></u>

Alliance Francaise de Cambridge

Notes to the Financial Statements for the Year Ended 31 May 2024

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £4,725 (2023 - £2,697).

17 Funds

	Balance at 1 June 2023 £	Incoming resources £	Resources expended £	Balance at 31 May 2024 £
Unrestricted funds				
General	<u>99,276</u>	<u>263,866</u>	<u>(253,152)</u>	<u>109,990</u>

18 Analysis of net funds

	At 1 June 2023 £	Financing cash flows £	At 31 May 2024 £
Cash at bank and in hand	<u>83,050</u>	<u>30,328</u>	<u>113,378</u>
Net debt	<u>83,050</u>	<u>30,328</u>	<u>113,378</u>

Alliance Francaise de Cambridge

Detailed Statement of Financial Activities for the Year Ended 31 May 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Charitable activities (analysed below)	263,866	220,065
Other income (analysed below)	-	4,200
	<hr/>	<hr/>
Total income	263,866	224,265
	<hr/>	<hr/>
Expenditure on:		
Charitable activities (analysed below)	(253,152)	(255,974)
	<hr/>	<hr/>
Total expenditure	(253,152)	(255,974)
	<hr/>	<hr/>
Net income/(expenditure)	10,714	(31,709)
	<hr/>	<hr/>
Net movement in funds	10,714	(31,709)
	<hr/>	<hr/>
Reconciliation of funds		
Total funds brought forward	99,276	130,985
	<hr/>	<hr/>
Total funds carried forward	109,990	99,276
	<hr/>	<hr/>

Alliance Francaise de Cambridge

Detailed Statement of Financial Activities for the Year Ended 31 May 2024

	Total 2024 £	Total 2023 £
<i>Charitable activities</i>		
Fees and supplies	254,567	214,548
Other income	8,349	5,307
Interest on cash deposits	950	210
	<u>263,866</u>	<u>220,065</u>
<i>Other income</i>		
Rental income	-	4,200
	<u>-</u>	<u>4,200</u>
<i>Charitable activities</i>		
Materials	(25,403)	(20,489)
Subcontract cost	(30,799)	(45,959)
(Profit)/loss on disposal of tangible fixed assets	-	(288)
Wages and salaries	(129,288)	(117,900)
Staff NIC (Employers)	(6,497)	(6,132)
Staff pensions (Other) - pension scheme 1	(4,725)	(2,697)
Staff training	(5,892)	(4,113)
Travelling	(1,937)	(1,324)
Rent	(23,211)	(21,831)
Insurance	(1,139)	(1,051)
Telephone and fax	(1,188)	(936)
Computer software and maintenance costs	(8,140)	(12,311)
Printing, postage and stationery	(890)	(1,460)
Sundry expenses	(3)	(2,748)
Travel and subsistence	(559)	(2,533)
Bank charges	(3,313)	(2,138)
Amortisation of development costs	(488)	(488)
Depreciation of fixtures and fittings	(3,079)	(3,079)
Depreciation of office equipment	(3,659)	(3,467)
Charitable donations	(285)	(297)
Accountancy fees	(1,632)	(3,678)
Independent examiner's fee	(990)	(990)
Legal and professional fees	(35)	(65)
	<u>(253,152)</u>	<u>(255,974)</u>

This page does not form part of the statutory financial statements.