

Registered number
05834940

WIRRAL 3LS
Report and Accounts
30 June 2024

WIRRAL 3LS

Company Information

Directors/Trustees

John Oxton - Chair - appointed 7/5/2024
Carol Hart - Treasurer
Gillian Bolt
Ann Massey
Tim Parrott
Andrew Green - resigned 20/12/2023
Christopher Scudamore - resigned 18/8/2024
Denise Wilson
Adelma Maddox - appointed 7/5/2024

Secretary

Andrew Green

Accountants

Ashville Henderson
15B Broadway
Higher Bebington
Wirral
CH63 5ND

Bankers

Handelsbanken
4th Floor
10 Duke Street
Liverpool
L1 5AS

Registered office

Bebington Civic Centre
Civic Way
Bebington, Wirral
CH63 7PN

Registered number

Company: 05834940
Charity: 1115170

WIRRAL 3LS

MESSAGE FROM THE CHAIR OF WIRRAL 3LS FOR THE YEAR ENDED 30 JUNE 2024

During this year 3LS took advantage of a pro-bono review performed by the Cranfield Trust. There were two key messages that the Trustees received from the review;

- The charity is well run and financially sound
- We should look to extend our membership demographic

The achievement of financial stability, coming out of the pandemic, is not to be underestimated. Cranfield emphasised that it was a refreshing change to be asked to review a charity in such good shape financially.

The extension of demographic dovetails with our drive to increase membership and at least attain our pre-covid levels of student participation. We are exploring ways to increase the number of members from different parts of Wirral.

Over the last year we have upgraded and improved our IT environment. All of our employees and trustees now have access to a secure email server and have been allocated email addresses with a 3LS domain. The changes we have made, at a relatively low cost, go a long way to future proofing the organisation and maintaining our alignment with legislation and good practice.

One of the major success stories of 3LS pre-covid was the high level of participation in events. These events generated over £20k income in 2019. The income was almost completely consumed by event costs, but the point is not about profit here. The high level of income is a measure of high participation. This is the essence of what 3LS is about. Our drive is to bring people together in a safe and enjoyable environment. We aim to overcome the social isolation that can affect us when we get older, and a situation that has worsened since the pandemic. The trustees have worked extremely hard over the last year to build up event participation and we are starting to see the benefits now.

All of the progress we have made, and the sound financial position we find ourselves in would not be possible without the work of a relatively small number of people. These are our staff, tutors, volunteers and trustees. I am sustained and uplifted by the imagination, competence, dedication and commitment of our people.

JOHN OXTON, Chair of Trustees

WIRRAL 3LS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

The trustees are pleased to present their annual report for the 12 months ended 30 June 2024.

OBJECTIVES AND ACTIVITIES

The principal aims and objectives of the charity are:

1. To advance the education of mature persons on the Wirral Peninsula (The Wirral) particularly those who have attained the age of 50 years.
2. To provide or assist in the provision, in the interests of social welfare, of opportunities for recreation or other leisure time occupation for the people who have need of such opportunities with the aim of improving the conditions of life of such persons.

Public Benefit

When planning and programming activities for the local residents of the Wirral, the Trustees of Wirral 3LS are mindful of the Charity Commissions guidelines on Public Benefit.

ACHIEVEMENTS AND PERFORMANCE

We are pleased to report that this was the second full year of operation since Covid where the number of courses and members were of sufficient level to return the Charity to breakeven levels.

The Marketing sub-committee were able to implement several different strategies resulting in a significantly enhanced 3LS presence at Events and in the community.

We are pleased to report increased learner numbers this year albeit membership fell slightly. The annual membership for 2024 was 873 (2023 890) which was a slight reduction on the previous year and still much reduced from the figure of 1,273 in pre-covid days. We ran 167 courses (2023 158) in the year with 2,269 learners (2023 2,071)

We are pleased to report that events are once more proving to be very popular. Events in 2024 ranged from talks, meals, a river cruise and visits to gardens, attractions and exhibitions, most local but some involving short coach trips.

We are very grateful for the continued loyalty of our staff, volunteers, members, tutors, Victoria Hall, and Wirral Borough Council (WBC). Thanks also to retired tutors Robin Eley-Jones, Chris Scudamore, and Phil McConnell.

During the year we undertook a short survey of members, the results of which will be useful in shaping our future courses offer.

A series of strategy meetings were held during the year, from which a number of workstreams were identified to help increase membership numbers and improve our offering. We are grateful to Cranfield Trust who provided some facilitation under their "pro bono management consultancy for charities" scheme

WIRRAL 3LS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Following the appointment of John Oxton as a Trustee we are pleased to record that he is now the permanent Chair of Trustees, replacing the previous system of revolving Chair.

During the year we invested £6,252, in improving our IT systems and security. We are grateful to Resman Limited for their support in this and for some donated PC's.

As we start the next financial year, we can report that our learner numbers for the Autumn term 2024 are slightly below Autumn 2023 but we still expect to breakeven.

FINANCIAL REVIEW

Income for the year totalled £200,420 (2023: £191,324). Expenditure for the year totalled £196,111 (2023 £167,100).

In 2023 the year end was changed from 31st July to 30th June which is why our Support costs (overheads) for this financial year appear higher than the eleven months for the previous year. However, in both years Direct costs reflect a full twelve months (three full terms).

The year resulted in a trading surplus after depreciation of £4,309 (2023: profit £24,224). The results in 2023 were bolstered by three exceptional financial benefits totalling £16,785. In both years we achieved our breakeven target and in fact made a modest "normal operating surplus" i.e., the surplus we would have made in a normal 12-month operating year.

Our focus each year is to ensure that every course covers its direct costs and wherever possible for each of them to contribute towards the normal costs of overheads which for the last twelve-month period were approximately £62,000 (ignoring exceptionals). Our goal was to breakeven.

Despite the expectation of rising costs in 2024 we decided, once again, not to increase the cost of course fees, beyond the increased 2021 level. We are pleased to report that this did deliver breakeven for the year.

We continued to receive a charity discount from Wirral Borough Council (WBC), against the full cost of the room hire fees at BCC, which allows us to charge lower course fees and for which we and our members are very grateful

As at 30th June 2024 the charitable company's net assets stood at £99,612 (2023: £95,303). £6,252 was invested in fixed assets.

WIRRAL 3LS
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

RESERVES POLICY

In accordance with Charity Commission guidance the Charity had a reserves policy which was reviewed in April 2021 in the light of experience from the COVID 19 pandemic. This was reconfirmed in April 2024.

The reserves policy is established in order that services to the membership can be provided on a continuing basis and without disruption. The Charity is entirely dependent on fees for membership, courses and events. It does not appeal to the general public for charitable donations but does encourage members to gift aid their membership.

The free reserves are necessary to cover our working capital (natural timing of cashflows), the additional costs of unforeseen events such as loss of staff or volunteers, costs of staff redundancy in the event of winding up, uncertainty over whether courses will make a contribution to the costs of overheads or even breakeven and, in recent years, the impact from potential shutdown of the premises from pandemic or building issues when all sources of income will cease.

Since April 2021 the Charity has been operating under a policy to maintain "free reserves" of 12 months overhead costs (Support & Governance expenditure), which are estimated to be £65,000 per annum. This could, for example, allow the Charity to manage a 12-month shutdown. A further sum of £15,000 has been set aside to cover un-anticipated but possible increases in course room hire fees.

Reserves are closely monitored and breakeven is conducted on all courses in the year, the goal being to prevent any reduction in reserves.

As at 30th June 2024 the Free Reserves stood at £92,095 (2023; £93,323) which is equivalent to 14.2 months operating costs (2023; 17.2) which is more than our target of 12 months. The reduction from 2023 is due to investment in our IT systems during the year

INVESTMENT POLICY

The Trustees have the power to arrange for investments or other property of the Charity to be held in the name of a nominee company acting under the control of the Trustees or of a financial expert acting under their instructions, and to pay any reasonable fee required.

Cash is only held with recognised Banks covered by the Financial Services compensation scheme (FSCS) which protects deposits up to £85,000.

VOLUNTEERS

Wirral 3LS only employs two paid office staff and is heavily dependent on volunteer staff to handle the day-to-day administration of the organisation. The search for new volunteers, with the required customer service and computer skills, to ease the workload will continue. We had 23 (including 8 Trustees) (2023; 20) volunteers in the year who made a very valuable contribution to the charity.

WIRRAL 3LS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

In addition, recruitment to the various Committees and ultimately to the Board of Trustees will continue to be actively pursued. During the year two long-standing Trustees retired albeit one has remained with us as a company secretary for which we are very grateful. Two new Trustees were appointed in the year having previously been volunteers and Committee members. One potential new Trustee is currently observing Committee meetings to determine whether they are happy to serve and are a good fit.

PLANS FOR FUTURE PERIODS

Courses

Courses in 2024/25 are being run in the same two locations, namely Bebington Civic Centre (BCC) and Victoria Hall, Higher Bebington. We are following Health & Safety policies set by WBC on the numbers of people allowed in each room in BCC.

The running costs for our courses continue to increase as have our overheads. Despite this and in recognition of the modest "normal operating surplus" made in 2024 we have once more maintained the prices charged for courses and membership. The Trustees are keen to keep these at an affordable level wherever possible.

We have been successful in recruiting several new tutors to replace those retiring: David Jones (Politics & current affairs), Steve Dodd (Photography), Lawrie Quigley (Art), David Rice (Philosophy).

Membership numbers appear to have plateaued and we have a number of work streams looking at how we can increase this. Based on the results for the Autumn Term 2024 we expect to breakeven this year.

Social Events

Our plans for 2024/25 are well developed and include monthly talks, regular restaurant visits, coach trips possibly to Saltaire, Bridgewater Gardens, David Austen rose garden, Iron Works with Blist Hill, The Lowry. Members suggestions are always welcome.

GOVERNING DOCUMENT

The organisation, which is a registered charity and company limited by guarantee, was incorporated on 1st June 2006. The governing document is the company's Memorandum and Articles of Association. Every member of the charitable company undertakes to contribute to the assets of the company, in the event of being wound up while he or she is a member or within one year of ceasing to be a member such amount as may be required, not exceeding £10.

WIRRAL 3LS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

MEMBERSHIP, TRUSTEES AND GOVERNANCE

Membership of the charitable company is normally open to any individual or organisation interested in promoting the Objects, who applies in the form required by the Trustees, is approved by the Trustees, and signs the register of members or consents in writing to become a member either personally or (in the case of an organisation) through an organised representative.

Trustees are appointed at AGM and must comprise a minimum of 3 maximum 15 individuals. One third of Trustees retire by rotation at each AGM. Trustees can offer themselves for re-election for four consecutive terms of office. The Trustees may at any time co-opt individuals, up to the maximum number, to become Trustees at the next AGM.

Trustee meetings are held a minimum four times a year. In addition there are a number of sub-committees specialising in certain functions such as HR, Social Events, Marketing, Finance, Strategy. At least one member of each sub-committee must be a Trustee.

RISK MANAGEMENT

The Board of Trustees has completed an up-to-date Risk Register using the Charity Commission recommended template. In most cases systems were already in place to minimise these risks but a number of improvements were identified. This risk review identified the need for improved IT systems and security and a strategy review. A series of strategy meetings were held in 2024 to identify areas for improvement.

The Charity Commission checklist covering "Internal financial controls for charities" has also been completed. All legal requirements have been met and consideration given to operating within best practice recommendations.

WIRRAL 3LS

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year.

In preparing those accounts, the trustees are required to:

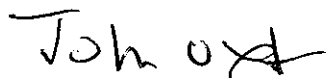
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP; - make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Charities Act . They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In so far as the trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the independent examiner is aware of that .

The Report was approved by the Board on 7th November 2024

John Oxton



Trustee

WIRRAL 3LS INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

I report on the accounts of the charitable company for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

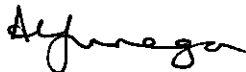
Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with s130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Anne Finnegan BA ACA
Ashville Henderson
15B Broadway
Higher Bebington
Wirral
CH63 5ND

7 November 2024

WIRRAL 3LS**Statement of Financial Activities (Incorporating the Income and Expenditure Account)
for the year ended 30 June 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments					
Donations and legacies	2	2,203	-	2,203	11,569
Charitable activities	3	194,281	-	194,281	177,552
Investments	4	3,693	-	3,693	1,286
Other income	5	243	-	243	917
Total Incoming Resources		200,420	-	200,420	191,324
Expenditure					
Charitable activities	6	189,803	-	189,803	165,552
Governance costs	7	6,308	-	6,308	1,548
		196,111	-	196,111	167,100
Net (outgoing)/incoming resources		4,309	-	4,309	24,224
Total funds brought forward		95,303	-	95,303	71,079
Transfers					
Total funds carried forward		99,612	-	99,612	95,303

The Statement of Financial Activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

WIRRAL 3LS**Registered number:**

05834940

Balance Sheet**as at 30 June 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	9	7,517	1,980
Current assets			
Debtors	10	9,097	3,863
Cash at bank and in hand		133,517	130,167
		<u>142,614</u>	<u>134,030</u>
Creditors: amounts falling due within one year	11	(50,519)	(40,707)
Net current assets		<u>92,095</u>	<u>93,323</u>
Net assets		<u>99,612</u>	<u>95,303</u>
Funds			
Unrestricted Fund		99,612	95,303
Restricted fund		-	-
Total funds		<u>99,612</u>	<u>95,303</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Carol Hart

Trustee

Approved by the board on 7 November 2024

WIRRAL 3LS
Notes to the Accounts
for the year ended 30 June 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historic cost convention, and in accordance with the Charities SORP (FRS102), applicable accounting standards and the Companies Act.

Going Concern

The financial statements have been prepared on a going concern basis as the Trustees believe that there are sufficient funds to allow them to continue operating for the next 12 months, although the Covid-19 pandemic has put significant financial pressures on the charity.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful life

Computer software	20% straight line
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Incoming Resources

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivables basis

Income from charitable activities including course fees is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Fees paid in advance for the summer term courses which end in mid July are recognised as income.

Income is deferred when the donors specify that it must be used in future accounting periods or donor conditions have not been fulfilled

Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any vat which cannot be recovered. Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity they have been apportioned across categories on a basis consistent with the use of these resources. Direct costs relating to the Summer term which ends mid July have been recognised as expenditure within the year.

Funds

Unrestricted funds are incoming resources available for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria are charged to the fund

Designated funds are unrestricted funds earmarked for particular purposes.

WIRRAL 3LS
Notes to the Accounts
for the year ended 30 June 2024

2 Donations and Legacies

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Donations	5	-	5	9,455
Gift Aid	2,198	-	2,198	2,114
	<u>2,203</u>	<u>-</u>	<u>2,203</u>	<u>11,569</u>

3 Income from Charitable Activities

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Course fees	170,540	-	170,540	157,517
Membership fees	13,090	-	13,090	13,347
Social Events	8,257	-	8,257	3,872
Choir Events	2,374	-	2,374	2,756
Monthly Walk	20	-	20	60
	<u>194,281</u>	<u>-</u>	<u>194,281</u>	<u>177,552</u>

4 Investment Income

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Bank interest	3,693	-	3,693	1,286

5 Other Income

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Refreshments	108	-	108	94
Photocopying	135	-	135	823
	<u>243</u>	<u>-</u>	<u>243</u>	<u>917</u>

WIRRAL 3LS
Notes to the Accounts
for the year ended 30 June 2024

6 Direct Charitable Expenditure

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Direct costs				
Advertising	1,549	-	1,549	1,549
Printing	5,425	-	5,425	4,815
Postage	1,072	-	1,072	1,494
Social Events	5,715	-	5,715	3,387
Choir Events	1,887	-	1,887	696
Tutor Fees	86,180	-	86,180	77,441
Room Hire	25,930	-	25,930	23,884
Refreshments	1,464	-	1,464	1,162
	<u>129,222</u>	<u>-</u>	<u>129,222</u>	<u>114,428</u>
Support costs				
Photocopier	1,748	-	1,748	1,415
Salaries	43,393	-	43,393	38,065
Office rent	8,055	-	8,055	6,876
Telephone	1,297	-	1,297	753
Computer maintenance and software	1,563	-	1,563	1,102
Stationery	403	-	403	254
Insurance	859	-	859	746
Equipment	298	-	298	339
Bank charges	2,499	-	2,499	1,400
Sundry expenses	466	-	466	174
	<u>60,581</u>	<u>-</u>	<u>60,581</u>	<u>51,124</u>
Total Direct Charitable Expenditure	<u>189,803</u>	<u>-</u>	<u>189,803</u>	<u>165,552</u>

7 Governance Costs

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Accountancy	600	-	600	540
Professional fees	4,993	-	4,993	-
Depreciation	715	-	715	1,008
	<u>6,308</u>	<u>-</u>	<u>6,308</u>	<u>1,548</u>

WIRRAL 3LS
Notes to the Accounts
for the year ended 30 June 2024

8 Staff Costs and Employees

	2024	2023
	£	£
Wages and salaries	43,393	38,065
	<u>43,393</u>	<u>38,065</u>
	2024	2023
	number	number
Average number of persons employed by the company		
Charitable Activities	1	1
Administration	1	1
	<u>2</u>	<u>2</u>

No employee earned more than £60,000 during the year.

9 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 July 2023	11,764
Additions	6,252
Disposals	<u>(1,050)</u>
At 30 June 2024	<u>16,966</u>
Depreciation	
At 1 July 2023	9,784
Charge for the year	715
On disposals	<u>(1,050)</u>
At 30 June 2024	<u>9,449</u>
Net book value	
At 30 June 2024	<u>7,517</u>
At 30 June 2023	<u>1,980</u>

10 Debtors

	2024	2023
	£	£
Trade debtors	4,671	(485)
Other debtors	4,426	4,348
	<u>9,097</u>	<u>3,863</u>

WIRRAL 3LS
Notes to the Accounts
for the year ended 30 June 2024

11 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	13,695	6,992
Other creditors	36,824	33,715
	<u>50,519</u>	<u>40,707</u>

12 Movement in Funds	2024	2024	2024	2,023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Balance at 1 August 2022	95,303	-	95,303	71,079
Income	200,420	-	200,420	191,324
Expenditure	(196,111)	-	(196,111)	(167,100)
Transfers between funds	-	-	-	-
Balance at 30 June 2023	<u>99,612</u>	<u>-</u>	<u>99,612</u>	<u>95,303</u>

5 Other information

WIRRAL 3LS is a charitable company limited by guarantee and incorporated in England. Its registered office is: Bebington Civic Centre, Civic Way, Bebington, Wirral, CH63 7PN

14 Related Party Disclosures

The Trustees have undertaken to contribute an amount not exceeding £10 towards meeting the charity's liabilities in the event of it being wound up.

The Charity's Trustees were not paid during the year.

Chris Scudamore, a Trustee of the charity received payments as a tutor at the standard tutor rate in the year. No other Trustee received any emolument or payment for any professional or other services.

15 Controlling Entity

The Charity is controlled by the Trustees who are all directors of the company

WIRRAL 3LS**Detailed profit and loss account
for the year ended 30 June 2024***This schedule does not form part of the statutory accounts*

	2024 £	2023 £
Sales		
Donations	5	9,455
Gift Aid Donation	2,198	2,114
Course Fees	170,540	157,517
Membership Fees	13,090	13,347
Refreshments	108	94
Social Events	8,257	3,872
Choir Events	2,374	2,756
Monthly Walks	20	60
Photocopying	135	823
	<u>196,727</u>	<u>190,038</u>
Administrative expenses		
Employee costs:		
Wages and salaries	43,393	38,065
Travel and subsistence	14	26
	<u>43,407</u>	<u>38,091</u>
Premises costs:		
Rent	8,055	6,876
Photocopier	1,748	1,415
	<u>9,803</u>	<u>8,291</u>
General administrative expenses:		
Telephone and fax	1,297	753
Postage	1,072	1,494
Stationery and printing	5,828	5,069
Bank charges	2,499	1,400
Insurance	859	746
Equipment expensed	298	339
Software	1,563	-
Repairs and maintenance	-	1,102
Depreciation	715	1,008
Sundry expenses	466	30
Social Events	5,715	3,387
Choir Events	1,887	696
Tutor fees	86,180	77,441
Room Hire	25,930	23,884
Refreshments	1,464	1,162
	<u>135,773</u>	<u>118,511</u>
Legal and professional costs:		
Accountancy fees	600	540
Advertising and PR	1,539	1,549
Other legal and professional	4,993	73
Reconciliation diffs/suspense	-	(37)
	<u>7,132</u>	<u>2,125</u>
	<u>196,115</u>	<u>167,018</u>