

**EXETER MOSQUE AND CULTURAL CENTRE**  
**Unaudited Financial Statements**  
**30 June 2021**

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# EXETER MOSQUE AND CULTURAL CENTRE

## Trustees' Annual Report

Year ended 30 June 2021

The Trustees present their report and the unaudited financial statements of the Charity for the year ended 30 June 2021.

### Reference and administrative details:

**Registered charity name** EXETER MOSQUE AND CULTURAL CENTRE

**Charity registration number** 274095

**Principal office** 12-13 York Road  
Exeter  
Devon  
EX4 6PG  
England

### The Trustees

S Hassan (Charity Secretary)  
A Al Jannati  
R Ahmed (Appointed 13 June 2021)  
T Hassan  
M Saflo

**Independent Examiner** Simon J. Gould FCCA  
Chartered Certified Accountant  
6 Lower Shillingford  
Shillingford Abbot  
EXETER  
Devon  
EX2 9QD

## EXETER MOSQUE AND CULTURAL CENTRE

### Trustees' Annual Report

### Year ended 30 June 2021

#### Structure, governance and management

The Trustees have oversight of the Charity and work tirelessly to protect the reputation of Exeter Mosque and Cultural Centre (EMCC). They give of their time freely and receive no remuneration or other financial benefits. They ensure that staff and volunteers are working together in order to achieve the objectives set out in the governing document, the 'Constitution'. The Trustees are responsible for general control and management of the Charity. They regularly meet together as a body and are responsible for all decisions in relation to running the Mosque and community facilities.

The Trustees are responsible for the appointment of new Trustees, and in making new appointments they seek to identify people who are dedicated and willing to volunteer their skills and time to help with work in the broader community. Following their appointment, the Trustees are introduced to their new role and given copies of the 'Constitution' and a guide to the policies and procedures adopted by our Charity.

The Trustees continue to review risks regularly and they are satisfied that systems are in place to manage any risks identified. In particular, insurance cover is in place and the finances of the EMCC are kept under review. Appropriate DBS checks, supported by regularly reviewed policies are made for all those who work with children or other vulnerable groups within the Mosque premises.

The EMCC has written policies in respect of safeguarding Charity assets, staff conduct, school admissions, behaviour, whistleblowing and school equalities, and continues to broaden its policy range to become an even more effective organisation. The EMCC has created a COVID-19 policy and risk assessment to minimise risks associated with the pandemic.

#### Governing document

Exeter Mosque and Cultural Centre (formerly Islamic Centre of the South West (Exeter)) is constituted as a Charitable Trust with the Charity Commission. The Constitution was adopted on 1 December 1976, and amended subsequently on 10 July 1977, 17 December 1991 and 24 February 2014.

#### Objectives and activities

The mission of the EMCC is to:

- a) Advance the religion of Islam in accordance with the tenets and doctrines of the Holy Quran and Sunnah, (the actions and sayings of the Prophet Mohammed, peace be upon him).
- b) Advance the education of Muslim children in accordance with the tenets and doctrines of Islam.
- c) Provide relief of such Muslims who are poor and needy.

#### Strategies

The objects of the Constitution are translated into a whole range of activities, including services which are planned and delivered to engage the community of worshippers and the wider community of stakeholders. The EMCC ensures that it can benefit as many people as possible. Therefore, various projects and activities are organised in order to achieve this objective. Education is a fundamental aspect of the Constitution and the work it does reflects this. There are regular children and adult classes which teach the basic tenets of Islamic faith, and the civic responsibility towards the welfare and prosperity of the wider community, in which they live.

The EMCC works hard to raise awareness about Islam and dispel misconceptions about the faith, through hosting visits from various educational institutions, faith groups, and community based organisations and individuals. The visitors are generally given a brief overview about Islam and offered a chance to ask questions and participate in discussions.

The EMCC offers social activities for the children, youth and adults. During the month of Ramadan, weekly Iftar is arranged, as well as a larger Iftar for the whole community together with Eid celebrations. During term-time, weekly football activity is organised for the youth and during half-term holidays, various activities are prepared for the children.

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**EXETER MOSQUE AND CULTURAL CENTRE**  
**Trustees' Annual Report** *(continued)*  
**Year ended 30 June 2021**

### **Volunteers**

Volunteers are an important human resource in both our faith and community. They play an important role by keeping the Mosque clean and ensuring that it runs smoothly. We rely heavily upon them, most notably for open days, at Iftar gatherings, and after prayer throughout the Covid-19 pandemic when they had to adhere to the relevant government guidelines.

The Trustees also give of their time freely during these events.

### **Activities and achievements**

The Covid-19 pandemic has caused critical health, economic, as well as social challenges to all countries and societies across the world.

The Mosques around the world including those in the UK were closed from March 2020. The EMCC was no different. Therefore, normal Mosque activities were not possible.

**Prayers:** The EMCC reopened from March 2021 with limited capacity focusing on a few daily prayers abiding by Covid-19 restrictions. Later on, from June 2021, under approved government guidance, the Mosque started to open for five daily prayers and Friday Prayers. During this time, the Mosque served roughly 130 people instead of the usual 500-600 people. These prayers, including Friday khutbahs (sermons) encouraged the worshippers to follow Islamic principles of acceptance, responsibility and recognition and helped to boost the morale of the local community during a very difficult time, at both personal and wider social levels.

**Festivals:** There are normally biannual Eid Prayers. However, there was only one Eid prayer this year, which went ahead by maintaining social distancing. Four congregations were organised.

The usual activities which were cancelled because of the pandemic are as follows, but not limited to:-

- Quran classes
- Sunday Halaqah
- Youth Club
- Holiday Club
- Girls' Club
- Mosque Open Days
- ISOC Barbecue
- School visits
- Group visits
- Feeding the Homeless

## EXETER MOSQUE AND CULTURAL CENTRE

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

Year ended 30 June 2021

#### Activities and achievements *(continued)*

The visits and events that did go ahead were:-

Organisation/Individual	Context	Date(s) attended
Independent visit	19 people came to visit the EMCC and met Imam Ahmed to ask questions about Islam and Muslims	05/06/2021
New Muslim consultation with Imam Ahmed	Imam Ahmed often meets with new Muslims who have adopted Islam as a way of life. Nine people have converted to Islam at the EMCC this year, all of which were led and witnessed by Imam Ahmed and others. The EMCC, its staff and volunteers continue to offer support and guidance to people who wish to adopt Islam as a way of life. We had to cancel some appointments due to the pandemic.	Various Dates
Virtual meeting: The Devonshire Association	An invitation for the Imām & Br. Yusuf Hindess to speak on the role and contribution of the EMCC & the Muslim community, in the wider community.	25/06/2021
Visit of hospital chaplain	Malcolm Reddaway, the head of the chaplain at the hospital, visited the EMCC to meet the Imām.	01/04/2021
Public open consultation for Covid-19	The EMCC hosted the NHS representatives to have an open consultation with the local Muslim community, along with assistance from the Imam, on various aspects of the vaccination programme. The aim was to inform, advise and ensure that the vaccination programme is a success.	23/04/2021, 24/04/2021
Covid-19 Vaccination pop up clinic	Following the prior consultation mentioned above, the EMCC has successfully hosted the pop up clinic for the Covid-19 vaccination, supported by the local NHS.	05/05/2021
TV interviews	The Imam has taken part in TV interviews with the BBC and QTV to discuss the Islamic views on the Covid-19 vaccination programme, in order to encourage the Muslim community to get vaccinated.	05/05/2021
Group visit	A group of 10 ladies visited the mosque in a socially distanced environment.	15/06/2021
Hospital chaplain service	The Imam has worked with the hospital chaplain side by side to support the Muslim patients who are admitted in the hospital by providing over the phone consultation or even attending in person.	Various dates
Virtual open day	EMCC arranges biannual all day long open days which allow the local community to visit the mosque without any prior appointment, and get the opportunity to know Islam. However, this year, a virtual open day was arranged so as to follow the government Covid-19 guidelines.	31/05/2021

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## EXETER MOSQUE AND CULTURAL CENTRE

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

Year ended 30 June 2021

#### Activities and achievements *(continued)*

**Counselling:** The Imam has helped many individuals and families with issues that they face in their lives. This involved occasionally dealing with external organisations as well.

**Communication:** The Mosque has dealt with many e-mails, letters and telephone queries throughout the year. We were able to offer guidance, direction, and answer questions.

**Reserves policy:** The Trustees' policy is to aim to hold sufficient funds to meet three months' operating costs. We have struggled to maintain this policy this year due to lockdowns and the 2-metre distancing rule required by the COVID-19 regulations.

**Principal funding resources:** Our main sources of income are donations by the members of the community, which unfortunately reduced significantly due to the pandemic. There is also rental income from the properties at 14/15 York Road.

**Sincere Request:** We encourage everybody to come forward, suggest, participate, support and give feedback, as we strive to improve all the time. We are also looking forward to more volunteers who can commit themselves to work for EMCC with a view to building a sustainable future for the Mosque, as a key stakeholder in the community it serves. The EMCC asks everyone to pray for Allah to reward all those who organise, participate and support the range of activities which it provides. It is truly remarkable how well the Mosque is embedded in the wider community, engaging with so many stakeholders, and this is reflected in the diverse activities that have been established by the EMCC.

The Trustees' annual report was approved on 29 April 2022, and signed on behalf of the Board of Trustees by:

**Mr M Saflo**  
Trustee

**Mr S Hassan**  
Charity Secretary

**EXETER MOSQUE AND CULTURAL CENTRE**  
**Independent Examiner's Report to the Trustees of**  
**EXETER MOSQUE AND CULTURAL CENTRE**  
**Year ended 30 June 2021**

I report on the financial statements for the year ended 30 June 2021, which comprise the statement of financial activities, statement of financial position and the related notes.

**Respective responsibilities of Trustees and Examiner**

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 charity 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 next statement.

**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 which gives me reasonable cause to believe that, in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts do not accord with the accounting records; or
- the accounts 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 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.

SIMON J. GOULD - FCCA  
Chartered Certified Accountant  
6 Lower Shillingford  
Shillingford Abbot  
EXETER  
Devon  
EX2 9QD

Date: 29 April 2022

# EXETER MOSQUE AND CULTURAL CENTRE

## Statement of Financial Activities

30 June 2021

		2021	2020
		Unrestricted funds	Total funds
	Note	£	£
<b>Income and endowments</b>			
Donations and legacies	4	23,392	23,392
Grants	5	40,410	40,410
Other activities	6	83,477	83,477
<b>Total income</b>		<u>147,279</u>	<u>147,279</u>
<b>Expenditure</b>			
Expenditure on charitable activities	7,10	56,670	56,670
Other expenditure	8	84,937	84,937
<b>Total expenditure</b>		<u>141,607</u>	<u>141,607</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>5,672</u>	<u>5,672</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		1,954,640	1,954,640
<b>Total funds carried forward</b>	16	<u>1,960,312</u>	<u>1,960,312</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure is derived from continuing activities.

The notes on pages 11 to 15 form part of these financial statements.



# EXETER MOSQUE AND CULTURAL CENTRE

## Statement of Financial Position

30 June 2021

		2021 £	2020 £
<b>Fixed assets</b>			
Tangible fixed assets	13	1,949,988	1,962,527
<b>Current assets</b>			
Debtors	14	1,491	2,630
Cash at bank and in hand		22,302	19,518
		<u>23,793</u>	<u>22,148</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>13,469</u>	<u>30,035</u>
<b>Net current liabilities</b>		<u>10,324</u>	<u>7,887</u>
<b>Total assets less current liabilities</b>		<u>1,960,312</u>	<u>1,954,640</u>
<b>Net assets</b>		<u>1,960,312</u>	<u>1,954,640</u>
<b>Funds of the charity</b>			
Unrestricted funds		1,960,312	1,954,640
<b>Total charity funds</b>	16	<u>1,960,312</u>	<u>1,954,640</u>

These financial statements were approved by the Board of Trustees and authorised for issue on 29 April 2022, and are signed on behalf of the Board by:

**Mr S Hassan**  
Charity Secretary

The notes on pages 11 to 15 form part of these financial statements.

# EXETER MOSQUE AND CULTURAL CENTRE

## Notes to the Financial Statements

Year ended 30 June 2021

### 1. General information

The Charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is 12-13 York Road, Exeter, Devon, EX4 6PG, England.

### 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

#### (a) 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.

#### (b) Going concern

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

#### (c) 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 projects or commitments.

Restricted funds are subject 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.

## EXETER MOSQUE AND CULTURAL CENTRE

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

Year ended 30 June 2021

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

##### (d) 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.

##### (e) 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 incurred in 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 the 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.

##### (f) Tangible assets

All fixed assets are initially recorded at cost and are capitalised if they are used for more than one year and cost at least £250.

The Trustees consider that the rental generating element of the property at 14/15 York Road is an integral part of the Mosque as a whole, and the ownership is governed by Sharia Law. Therefore, the value of the land and buildings owned is irrelevant because these will never be sold, as the Charity could not continue its activity without them. The Charity will therefore continue to account for their buildings at cost less annual depreciation.

# EXETER MOSQUE AND CULTURAL CENTRE

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

Year ended 30 June 2021

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

#### (g) 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:

Land and Property - Buildings - 1% per annum straight line

Fixtures, fittings and equipment - 15% per annum reducing balance

### 4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
<b>Donations</b>				
Donations (page 15)	23,392	<b>23,392</b>	37,274	37,274

### 5. Grants

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Coronavirus Job Retention Scheme	34,694	<b>34,694</b>	13,582	13,582
Devon County Council	5,716	<b>5,716</b>	—	—
	<u>40,410</u>	<u><b>40,410</b></u>	<u>13,582</u>	<u>13,582</u>

### 6. Other activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Rental income – 15 York Road	59,303	<b>59,303</b>	50,445	50,445
Rental income – 14 York Road	11,072	<b>11,072</b>	10,160	10,160
School visit fees	—	—	388	388
Madrassa fees	13,102	<b>13,102</b>	28,775	28,775
	<u>83,477</u>	<u><b>83,477</b></u>	<u>89,768</u>	<u>89,768</u>

# EXETER MOSQUE AND CULTURAL CENTRE

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

Year ended 30 June 2021

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

	Unrestricted funds	Total funds 2021	Total funds 2020
	£	£	£
Governance costs - Salaries	55,870	<b>55,870</b>	56,302

### 8. Other expenditure

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Other resources expended (page 16)	84,937	<b>84,937</b>	99,545	99,545

### 9. Net (expenditure)/income

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

	2021	2020
	£	£
Depreciation of tangible fixed assets (page 13)	<b>23,395</b>	22,369

### 10. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>800</b>	700

### 11. Staff costs

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

	2021	2020
	£	£
Wages and salaries	<b>55,870</b>	56,302

The average number of employees during the year was 3 (2020: 3).

### 12. Trustee remuneration, expenses and benefits

No remuneration, expenses or other benefits from employment with the Charity or a related entity were received by the Trustees.

# EXETER MOSQUE AND CULTURAL CENTRE

## Notes to the Financial Statements (continued)

Year ended 30 June 2021

### 13. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 July 2020	2,129,699	36,122	<b>2,165,821</b>
Additions	–	10,856	<b>10,856</b>
<b>At 30 June 2021</b>	<b>2,129,699</b>	<b>46,978</b>	<b>2,176,677</b>
<b>Depreciation</b>			
At 1 July 2020	182,469	20,825	<b>203,294</b>
Charge for the year	19,472	3,923	<b>23,395</b>
<b>At 30 June 2021</b>	<b>201,941</b>	<b>24,748</b>	<b>226,689</b>
<b>Carrying amount</b>			
<b>At 30 June 2021</b>	<b>1,927,758</b>	<b>22,230</b>	<b>1,949,988</b>
At 30 June 2020	1,947,230	15,297	1,962,527

### 14. Debtors

	2021 £	2020 £
Debtors – Rents	<b>1,491</b>	<b>2,630</b>

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

	2021 £	2020 £
Creditors	<b>4,069</b>	2,056
Social security and other taxes	<b>600</b>	582
Accruals	<b>800</b>	2,367
Other creditors	<b>8,000</b>	25,030
	<b>13,469</b>	<b>30,035</b>

Other creditors relates to loans made to the Charity by private individuals under Qard-e-Hasana agreements in order to assist with the funding of the improvements to 15 York Road, Exeter, and with legal fees re the defamation proceedings.

The loans are unsecured, interest free and repayable on demand.

### 16. Analysis of charitable funds

#### Unrestricted funds

	1 July 2020 £	Income £	Expenditure £	30 June 2021 £
General funds	<u>1,954,640</u>	<u>147,279</u>	<u>(141,607)</u>	<b><u>1,960,312</u></b>

## **EXETER MOSQUE AND CULTURAL CENTRE**

**Management Information**

**Year ended 30 June 2021**

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

# EXETER MOSQUE AND CULTURAL CENTRE

## Detailed Statement of Financial Activities

30 June 2021

	2021 £	2020 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Collection Box/Sundry donations	20,108	21,495
Friday Jummah	<u>3,284</u>	<u>15,779</u>
	<u>23,392</u>	<u>37,274</u>
<b>Grants</b>		
Devon County Council	5,716	–
Coronavirus Job Retention Scheme	<u>34,694</u>	<u>13,582</u>
	<u>40,410</u>	<u>13,582</u>
<b>Other activities</b>		
Rental income – 15 York Road, Exeter	59,303	50,445
Rental income – 14 York Road, Exeter	11,072	10,160
School visit fees	–	388
Madrassa fees	<u>13,102</u>	<u>28,775</u>
	<u>83,477</u>	<u>89,768</u>
<b>Total income</b>	<u>147,279</u>	<u>140,624</u>
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Wages and salaries	55,870	56,302
Independent Examiner's fees	<u>800</u>	<u>700</u>
	<u>56,670</u>	<u>57,002</u>
<b>Other expenditure</b>		
Other resources expended (page 16)	<u>84,937</u>	<u>99,545</u>
<b>Total expenditure</b>	<u>141,607</u>	<u>156,547</u>
<b>Net income/(expenditure)</b>	<u>5,672</u>	<u>(15,923)</u>



## EXETER MOSQUE AND CULTURAL CENTRE

### Notes to the Detailed Statement of Financial Activities

30 June 2021

#### OTHER RESOURCES EXPENDED

	Unrestrict- ed Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Other resources expended</b>	<b>84,937</b>	<b>84,937</b>	99,545
<b>Other resources expended comprises:-</b>			
a) Water	2,340	2,340	3,106
b) Electricity	2,560	2,560	3,330
c) Gas	1,858	1,858	1,238
d) Council tax – 14/15 York Road	2,448	2,448	2,148
e) Lift maintenance	1,262	1,262	312
f) Property maintenance and repairs - Mosque	3,797	3,797	3,178
g) Property maintenance – 14/15 York Road	2,339	2,339	180
h) Utilities – 14/15 York Road	114	114	5,467
i) Utilities – Mosque	1,013	1,013	1,011
j) Chef's services during Ramadan	–	–	2,000
k) Insurance	8,684	8,684	5,855
l) Security services	1,158	1,158	3,496
m) Cash & Carry	268	268	3,040
n) Telephone and Internet	1,732	1,732	1,316
o) Catering	–	–	767
p) Office expenses	597	597	649
q) Bookkeeping (Including payroll maintenance)	720	720	1,008
r) Letting agent fees	8,084	8,084	9,004
s) Teaching fees	2,213	2,213	12,512
t) Legal fees	17,264	17,264	14,783
u) Sundry expenses	658	658	333
v) Bank charges	423	423	608
w) Freehold property depreciation	19,472	19,472	19,669
x) Fixtures, fittings & equipment depreciation	3,923	3,923	2,700
y) Other professional fees (incl.Accountancy)	1,897	1,897	602
z) Teaching materials	113	113	1,233
	<b>84,937</b>	<b>84,937</b>	99,545