

**Report of the Directors and
Financial Statements for the Year Ended 31 May 2006
for
The Active Learning Centre
(Limited by Guarantee)**

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for the Year Ended 31 May 2006**

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**Charity Information
for the Year Ended 31 May 2006**

DIRECTORS

K MacLachlan
E Quinn
L Jordan
B Turner
C Edwards

SECRETARY

C Phillips

REGISTERED OFFICE

11 Southpark Terrace
Glasgow
G12 8LG

CHARITY NUMBER

SCO 022963

REGISTERED NUMBER

147783 (Scotland)

AUDITORS

The Kelvin Partnership
Registered Auditors
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

**The Active Learning Centre
(Limited by Guarantee)**

**Report of the Directors
for the Year Ended 31 May 2006**

The directors present their report with the financial statements of the Charity for the year ended 31 May 2006

Principal Activity

In the year under review the centre has been engaged in developing and executing a range of educational courses, research and consultancy work. All of our work has in one way or another been closely related to our objective of building democracy and establishing human rights. We remain committed to developing the voice and rights for women. This year we have undertaken a number of activities to fulfil these objectives.

Company Status

We are a company limited by guarantee incorporated in Scotland (registration number 147783). The company secretary is Kate Phillips. The Active Learning Centre is also a recognised Scottish Charity, charity reference number SCO022963. We are governed by our Memorandum and Articles of Association which set out the method of appointing directors.

Board of Directors

At 1 June 2005 the Active Learning Centre directors were Kathy Maclachlan, Esther Quinn, Lynette Jordan (chairperson), Bob Turner and Chris Edwards (treasurer) all of whom were elected at the Annual General Meeting in February 2005. In addition Gil Long and Kate Phillips were directors at 1 June 2005 but resigned on 15 September 2005.

There have been four meetings of the board during this financial year. These were held in June 2005, September 2005, December 2005 and May 2006. Each meeting was chaired by Lynette Jordan. The agenda for each has been partly taken up with administration but each meeting has also contained an element of training/education for directors and members of the Centre.

This year serious financial issues have particularly occupied the board of directors. We have had to make difficult changes in line with the changing nature of the environment in which we compete for the funding of our activities. Early in the year the board discussed the 'downsizing' of our administration and agreed that the post of administrator should become part time with a further review of the situation at the end of the year, one possibility being that that the post would become redundant. The board of directors noted during the year that there has been a continued change in our funding to more consultancy work and away from projects for which the organisation is the fund holder and earns administrative income. This year the Centre has been the fund holder for the Chevening residential programme funded by the Foreign and Commonwealth Office and for the Malawi women parliamentarians' programme funded through the Scottish Executive. Our work with STUC, Jubilee 2000, UNESCO, DFID and the British Council has all been on a consultancy basis (although much of it is funded from charitable sources) with little administration required of us and therefore no additional funds for this purpose. This change in the business environment reduces not only the volume of all year round administration work in the office but also the income to cover it. As a result, during the year, we therefore, reluctantly, moved to a smaller office. At the end of the financial year we also made our business/administrative manager's post redundant and cut other overheads to enable us to bring our administrative outgoings into line with the available income to cover them.

Training of Directors, and members

The directors of the Active Learning Centre are particularly experienced in managing community organisations, charities and small consultancies. It would therefore be unnecessary to offer them training in organisational management or board membership. However it has been necessary to offer support during this year to assist the directors in grasping the changing funding environment and enable them to make some difficult decisions. The educational element of our meetings has concentrated on discussing the way in which the principles of the organisation, democracy building and strengthening the rights of women, are put into practice. Subjects discussed in detail include the lessons learned from and approach to, the Women's Participation in Politics Project in Ethiopia, the evaluation of which has been carried out by Gil and Kate during this financial year. A presentation and booklet help to illustrate the key elements of the programme to the directors. This was followed by a lively discussion. The progress of and lessons learned from the Chevening Fellowship Programme, which was completed in April 2006, were also discussed at meetings.

Report of the Directors
for the Year Ended 31 May 2006

Carrying out the aims and objectives of the association

The work of the Active Learning Centre is broadly concerned with building democratic participation and the implementation of human rights. The work of the Centre pays particular attention to the social exclusion of women, believing that their predominance amongst the poor is an inevitable result of their lack of rights. The main objective of the association as set out in the company articles is

'The advancement of education of the public, particularly women, concerning the development of democracy and the maintenance and observance of human rights'

During the year the centre was involved in a number of new and continuing activities to carry out this objective. These activities included

- **Make Poverty History: monitoring the impact of the G8**

The Active Learning Centre collaborated with Jubilee Scotland to provide materials and skills training for the leaders of civil society organisations involved in the 'Make Poverty History' Campaign. Our work enabled local groups to monitor the commitments made by the G8 countries at the July 2005 summit held in Gleneagles and to take forward the campaign.

- **Gender and women's empowerment, Malawi**

With funding from the Scottish Executive's International Development Fund, we embarked on a new collaboration with the British Council to link women parliamentarians, members of NGOs working on gender issues and women in the constituencies. A needs' assessment was carried out in November 2005 and training workshops held in February and June. The MPs with partners from NGOs are now carrying out consultations in their constituencies. The results of these consultations will be drawn together and agreed as a 'women's agenda', a number of priority issues to be pursued by women MPs in Parliament. Despite enthusiastic support from parliamentarians and civil organisations in Malawi, this project has been slow to take off largely due to British Council project management and accounting practices, which have involved the Active Learning Centre in a lot more administrative and capacity building work than they originally envisaged.

- **Rights, democracy and political skills for women in Ethiopia**

For three years prior to the 2005 elections, the Active Learning Centre worked with a team of trainers drawn from the main political parties and key NGOs to conduct workshops for women voters and candidates. The training team reached an audience of 6,608 voters across the country. Although the results of the election were hotly contested and have resulted in severe restrictions within Ethiopia, one thing is clear: women came out to vote and women's representation has increased dramatically. A booklet describing the project is available on the Active Learning Centre website. The project will continue to work for the local government (woreda) elections now scheduled for 2007.

- **Gender and the media: a code of practice**

The Active Learning Centre held a training course for women journalists working in Ethiopian TV and radio after which the journalists agreed to form a network to support one another in improving practice. A code of practice, written by the Centre and approved by the workshop, offers guidance on the treatment of gender and gender issues in the media and is useful for both journalists and editors.

- **Girls' education and training**

Despite the very fast pace of change, the Western provinces of China are poor compared to the Eastern seaboard and here traditional attitudes favour boys and discriminate against girls. The Active Learning Centre has continued to act as the advocacy consultant for a DFID funded project to encourage the training of girl drop outs from school in selected counties in Gansu, Sichuan and Yunnan.

**Report of the Directors
for the Year Ended 31 May 2006**

• **Government relations with civil society and NGOs**

The Active Learning Centre is the educational provider for the British Foreign and Commonwealth Office's Chevening Fellowship course on Government Relations with NGOs and Civil Society. Aimed at mid career professionals who are either government representatives with responsibilities for civil society development or senior people working in NGOs, the course examines the relationship between government and non governmental organisations through the lens of equality and diversity issues. This year 12 participants were drawn from 11 different countries.

Using both traditional teaching methods and experiential learning, the course comprises lectures, workshops, a series of visits to government and non governmental organisations and a two week placement. Activities particularly appreciated this year were the visits to the Scottish Parliament and a MSP's constituency office, to study methods of participation and consultation, discussions with the Office of the Scottish Charity Regulator, the Equal Opportunities Commission and Easterhouse Citizens Advice Bureau.

• **Equality and diversity action research**

The Active Learning Centre has been working with trade union activists in Scotland to carry out action research. Our role is to provide day schools on research methods, analysis and report writing and to mentor the researchers. An initial group of researchers has published its findings on integration of immigrant workers from Eastern Europe, young people in the union, middle management and the poor implementation of equality policies, lesbian, gay, bisexual and transsexual workers in the union, discrimination against women workers and the recruitment of women and black and minority ethnic workers. A second group of researchers has received training, identified topics and is starting work on its research projects.

Future strategy

We continue to be concerned about the need to spread risk by seeking funds and consultancy from a broad range of organisations but the environment we face is highly competitive and currently favours much larger organisations for whom we tend to act as subcontractors. We have made a very strong niche for ourselves as trainers. However this reputation is in itself a limitation. We find ourselves turned down for funding by some development charities who prefer to fund local grassroots action. At the same time we find that we do not have a high enough academic reputation to lead bids for evaluation and research.

The Chevening Fellowship is now entering its third year. This course helps our profile in UK. It broadens our range of tutors and consultants and builds our contacts and possibilities of partnerships overseas. This is important since, like most small organisations, opportunities come to us through networking rather than conventional advertising. Consultancy work is essential to maintain our unrestricted funds, our project work is important in allowing us space to develop, experiment and test new ideas. We continue to apply for funding for a variety of projects and have been pleased to receive funding from the Scottish Executive for the Malawi programme. European competition puts subcontractors like ourselves under pressure to cut charges but with our current lower overheads we are now able to be a bit more flexible in this respect.

Strategy for reserves

The Centre has substantial reserves which may seem high for a small charity. However up to £100,000 is currently needed to forward fund the Chevening residential programme. Further funds are necessary to cover consultancy, training and research contracts, which are always paid in arrears.

Our work, especially overseas work, carries higher than average health risks. We are particularly reliant on our two core full time staff. Reserves are needed to cover our liabilities for sick pay and for staff replacement should either of these fall ill. We also need to replace essential equipment like computers regularly.

As we pointed out earlier in this report, the development world has been going through considerable change, making life very difficult for small organisations like the Active Learning Centre. We have eaten into our reserves this year but hope that the steps we have taken to cut our costs will help us to balance our income and expenditure in the coming year. Our position continues to be quite vulnerable. Whilst it will be helped next year by the considerable cuts we have made in centre expenditure in terms of salary, rent and other costs, we do still need to bring in more income.

Reserves are kept in a Treasury Reserve fixed term deposit account. Interest is paid into that account.

Report of the Directors
for the Year Ended 31 May 2006

General reserves

After careful consideration we estimate that we will need to set aside the following sums to meet possible future risks

- Cover for replacement staff in event of illness of core staff, 3 months full pay, 3 months half pay, £16,625
- Equipment replacement, £3,000
- Forward funding to cover the twelve week Chevening Fellowship programme, £100,000
- Forward funding of activities with a range of partners such as DFID, British Council, STUC, £20,000
- Contingencies, £1,000
- Development of future work, three months full costs, £33,000

Statement of risk

We face two main risks. The first and probably most important is about maintaining a broad mix of funding and not becoming too reliant on one source or another which could dry up quite suddenly if aid priorities change. The second is our dependence on a small core of staff.

We are currently very dependent on the Chevening Course but continue to work towards spreading risk by seeking funds and consultancy from a broad range of organisations. Consultancy work is essential to maintain our core funds, our project work important in allowing us space to develop, experiment and test new ideas. Our consultancy services are in demand but pan-European competition places a downward pressure on our fees. We are building a stronger relationship with the Foreign and Commonwealth Office which has a shared interest in developing rights and democracy in certain key countries. But we are finding the climate in which we are applying for grants very tough with fewer funds available and more organisations working in the same field.

We continue to build up a range of consultants with whom we cooperate. The Chevening Postgraduate Course has brought together a team from the University of Glasgow and elsewhere which has added to this pool.

Statement of Directors' Responsibilities

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the company's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the directors are required to

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors 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 financial statements comply with the Companies Act 1985. 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.

Auditors

The auditors, The Kelvin Partnership, will be proposed for re-appointment in accordance with Section 385 of the Companies Act 1985.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

ON BEHALF OF THE BOARD



C Phillips SECRETARY

Dated 7 December 2006

**The Active Learning Centre
(Limited by Guarantee)**

Report of the Independent Auditors to the Directors of

The Active Learning Centre

We have audited the financial statements of The Active Learning Centre for the period ended 31 May 2006 on pages 7 to 13. These financial statements have been prepared in accordance with the financial reporting standard for smaller entities (effective January 2005), under the historical cost convention and the accounting policies set out therein.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

As described on page 5 the charity's directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

Our responsibility is to audit the financial statements in accordance with the relevant legal and regulatory requirements and International Standards On Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true, fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the report of the directors is not consistent with the financial statement, if the charity has not kept proper accounting records, if we have not received all of the information and explanations we require for our audit, or if the information specified by law regarding directors' remuneration and transactions with the charity is not disclosed.

We read the report of the directors and consider the implications for our report if we become aware of any apparent misstatements within it.

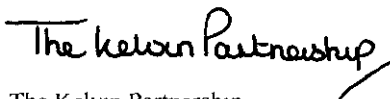
Basis of audit opinion

We conducted our audit in accordance with International Standards On Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements and whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all of the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation and information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice of the state of the charity's affairs at 31 May 2006 and of its incoming resources and application of resources including its income and expenditure in the period ended and have been properly prepared in accordance with the Companies Act 1985.



The Kelvin Partnership
Chartered Accountants
Registered Auditors
The Cooper Building
505 Great Western Road
GLASGOW
G12 8HN

Dated 7 December 2006

**The Active Learning Centre
(Limited by Guarantee)**

**Income and Expenditure Account
incorporating Statement of Financial Activities
for the year ended 31 May 2006**

		Restricted	Unrestricted	31 05 06 Total	31 05 05 Total
	Notes	£	£	£	£
Incoming Resources					
Activities to further the Charity's Objectives Income from projects and consultancy fees grant income		97,643	199,631	297,274	238,554
Investment Income and Interest		201	4,593	4,794	1,856
Donations					
Total Incoming Resources		97,844	204,224	302,068	240,410
Resources Expended					
Costs of generating funds	2		12,277	12,277	12,211
Direct project expenditure	2	16,403	203,670	220,073	214,972
Governance	2		18,141	18,141	15,915
Total Resources Expended		16,403	234,088	250,491	243,098
Net movement in funds		81,441	(29,864)	51,577	(2,688)
Transfer between funds	5	(14,000)	14,000		
Total funds at 1 June 2005			190,387	190,387	193,075
Total funds at 31 May 2006		67,441	174,523	241,964	190,387

The notes form part of these financial statements

The Active Learning Centre
(Limited by Guarantee)

Balance Sheet
31 May 2006

		<u>31 5 06</u>		<u>31 5 05</u>	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	6		2		2
CURRENT ASSETS					
Debtors	7	12,102		29,284	
Cash at bank and in hand		<u>241,303</u>		<u>178,639</u>	
		253,405		207,923	
CREDITORS Amounts falling due within one year	8	<u>11,443</u>		<u>17,538</u>	
NET CURRENT ASSETS			<u>241,962</u>		<u>190,385</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>241,964</u>		<u>190,387</u>
RESERVES					
Reserves	9		<u>241,964</u>		<u>190,387</u>
			<u>241,964</u>		<u>190,387</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 May 2006

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2006 in accordance with Section 249B(2) of the Companies Act 1985

The directors acknowledge their responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002)

ON BEHALF OF THE BOARD


Lynette Jordan DIRECTOR

Approved by the Board on 7 December 2006

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 May 2006**

I ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

Incoming resources

Fee income and grants are included in incoming resources when they are receivable

Costs to generate funds

The cost charged under this heading are in respect of a percentage of the directors and administrators salaries, to reflect time spent applying for funding

Direct project expenditure

The costs charged under this heading are those directly incurred in the various projects undertaken

Support costs

The costs charged under this heading are in respect of a percentage of directors and administrators salaries together with various other overheads to reflect time spent in supporting the various projects

Governance

The costs charged under this heading are in respect of a percentage of directors and administrators salaries together with overheads which are wholly identifiable as management expenses

Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any VAT which cannot be recovered

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Fittings and equipment	33% on cost
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Individual fixed assets costing £1,000 or more are capitalised at cost

Pensions

The Charity operates a defined contribution pension scheme. Contributions payable for the year are charged in the income and expenditure account

Funds

Unrestricted funds are donations and other incoming funds receivable or generated for the objects of the Charity without specific purpose and are available as general funds. Restricted funds are to be used for specific purposes as laid down by the donor

Notes to the Financial Statements
for the Year Ended 31 May 2006

2 RESOURCES EXPENDED

	Cost of generating funds	Direct project expenditure	Support costs	Governance	2006 Total	2005 Total
	£	£	£	£	£	£
Direct charitable expenditure		109,539			109,539	101,326
Secretarial/consultancy	2,416	7,247	12,079	2,416	24,158	29,413
Social security	246	739	1,231	246	2,462	3,051
Telephone/fax			1,422		1,422	1,555
Postage and stationery			1,902		1,902	2,507
Travel and accommodation			437		437	1,719
Repairs and maintenance			2,502		2,502	1,444
Sundries			1,088		1,088	2,206
Audit				2,500	2,500	
Accountancy				235	235	3,702
Rent			4,024		4,024	5,270
Insurance			938		938	1,192
Removal expenses				129	129	62
Salaries	8,227	41,136	24,682	8,227	82,272	76,892
Social security	927	4,636	2,781	927	9,271	8,621
Pension	461	2,306	1,384	461	4,612	4,138
Redundancy				3,000	3,000	
	<u>12,277</u>	<u>165,603</u>	<u>54,470</u>	<u>18,141</u>	<u>250,491</u>	<u>243,098</u>

The Active Learning Centre
(Limited by Guarantee)

Notes to the Financial Statements
for the Year Ended 31 May 2006

3 TOTAL RESOURCES EXPENDED

Total Resources expended are stated after charging

	31 5 06	31 5 05
	£	£
Auditor's remuneration	2,500	
Depreciation owned assets		
Pension costs	<u>4,612</u>	<u>4,138</u>
Salaries of executive directors	<u> </u>	<u>89,651</u>

The number of executive directors to whom retirement benefits were accruing was as follows

Defined contribution scheme	<u> </u>	<u>1</u>
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	31 5 06	31 5 05
STAFF COSTS	£	£
Wages salaries	106,428	106,305
Social Security	11,733	11,672
Pension costs	4,612	4,138
Redundancy	<u>3,000</u>	<u> </u>
	<u>125,773</u>	<u>122,115</u>

The average number of employees during the year was as follows

Defined charitable work	2	2
Administration	<u>1</u>	<u>1</u>
	<u>3</u>	<u>3</u>

The number of employees whose emoluments fall within the following band

60,000 70 000	<u> </u>	<u> </u>
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No director or any other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year

4 TAXATION

No liability to UK corporation tax arose on ordinary activities for the year ended 31 May 2006 or for the year ended 31 May 2005

5 FUNDS TRANSFERRED

The transfer between the restricted fund (Malawi Project) and unrestricted funds represents money due to the Active Learning Centre for performance during the project

Notes to the Financial Statements
for the Year Ended 31 May 2006

6 TANGIBLE FIXED ASSETS

	Fittings and equipment
	£
COST	
At 1 June 2005 and 31 May 2006	<u>7,115</u>
DEPRECIATION	
At 1 June 2005	7,113
Charge for year	<u> </u>
At 31 May 2006	<u>7,113</u>
NET BOOK VALUE	
At 31 May 2006	<u>2</u>
At 31 May 2005	<u>2</u>

7 DEBTORS AMOUNTS FALLING
DUE WITHIN ONE YEAR

	31 5 06 £	31 5 05 £
Trade debtors	11,789	29,083
Other debtors	<u>313</u>	<u>201</u>
	<u>12,102</u>	<u>29,284</u>

8 CREDITORS AMOUNTS FALLING
DUE WITHIN ONE YEAR

	31 5 06 £	31 5 05 £
Sundry creditors	557	421
Accrued expenses	<u>10,886</u>	<u>17,117</u>
	<u>11,143</u>	<u>17,538</u>

9 RESERVES

	31 5 06 £	31 5 05 £
Restricted reserves	67,441	
General reserves (Note 14)	<u>174,523</u>	<u>190,387</u>
	<u>241,964</u>	<u>190,387</u>

Notes to the Financial Statements
for the Year Ended 31 May 2006

10 GENERAL RESERVE

As referred to in the directors' report, the Active Learning Centre requires a certain level of general reserves to meet short to medium term cash flow requirements for direct project expenditure, to cater for fluctuations in general income, to ensure that core costs are covered for the short term, to fund outstanding employer obligations and to ensure that sufficient reserves are retained for necessary IT equipment purchase

The Board have reviewed these requirements and decided on the following provisions, which will be kept under regular review

	31 5 06	31 5 05
	£	£
Funding Chevening Fellowship participants	100,000	69,500
Additional costs in event of illness of core staff, 3 months full pay, 3 months half pay	16,625	20,000
IT replacement fund	3,000	3,000
Development of future work, 3 months' full costs	33,000	33,000
Redundancy	8,000	11,000
Contingencies	1,000	1,000
Surplus	<u>12,898</u>	<u>52,887</u>
	<u>174,523</u>	<u>190,387</u>

11 CHARITY STATUS

The Charity is limited by guarantee which means that each member is liable to contribute up to £1 to the assets of the company in the event of it being wound up. This applies during membership and for one year after membership ceases.

12 RELATED PARTY DISCLOSURE

During the year K Long (the daughter of a director) was paid £350 for training in media skills as part of the Chevening Fellowship Programme.