



ANGUS WOMENS AID
(Company limited by guarantee not having a share capital)

REPORT AND FINANCIAL STATEMENTS

for the year to 31 March 2006

CHARITY NO SC 013604

COMPANY NO SC272882

THURSDAY



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ANGUS WOMENS AID
(Company limited by guarantee not having a share capital)

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ANGUS WOMENS AID
(Company limited by guarantee not having a share capital)

LEGAL AND ADMINISTRATIVE INFORMATION

TRUSTEES

G Middleton (appointed 06/04/05)
S Sutherland
S Cormack (resigned 06/04/05)
L Hood (appointed - 06/04/05, resigned - 08/09/05)
J Irving (appointed 13/12/05)
P Sinclair (appointed 24/11/05)

SECRETARY

J Irving

PRINCIPAL OFFICE

21 James Street
Arbroath
Angus
DD11 1JP

AUDITORS

Findlay & Company
Chartered Accountants
Registered Auditors
33 Commerce Street
Arbroath
DD11 1NA

BANKERS

Bank of Scotland
Brothock Bridge
Arbroath
DD11 1NH

COMPANY NUMBER SC272882

CHARITY NUMBER SC 013604

ANGUS WOMENS AID

(Company limited by guarantee not having a share capital)

REPORT OF THE TRUSTEES

for the period ended 31 March 2006

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the audited financial statements for the year ended 31 March 2006. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements of the charity.

Legal and Administrative Information

Angus Women's Aid is a company limited by guarantee having no share capital and is governed by a Memorandum and Articles of Association. The company is registered as a charity in Scotland. The list of Trustees is shown on page 2. The Trustees, who meet every two months, administer the group. A manager is appointed by the Trustees to manage the day to day operations of the company. The Trustees are elected at the annual general meeting, 1/3 of Trustees are required to retire by rotation at the AGM but are eligible for re-election.

Investment Powers

The Trustees shall have the power on behalf of the organisation to retain, accept, purchase, sell, lease, hold and invest any property, heritable and moveable, real and personal of whatever kind and wherever sited.

Structure, governance and management

The governing document is detailed above.

The skills and interests of the Trustees are periodically reviewed against the core business of the organisation in order to identify areas where individuals with more appropriate experience might be required to assist the company in carrying out its main functions. The Trustees then invite applications from individuals with the relevant skills. Personal representation and informal references are requested.

Most new Trustees are already familiar with the work of the organisation. A more structured induction process is currently being planned.

The charity has addressed some of the risks to which it is exposed but has no formal risk assessment in place, however this is an area that the charity plans to address in the near future.

The manager appointed by the Trustees after open recruitment and selected against an extensive list of essential and desirable attributes, is responsible for the day to day operations of the company.

Objectives and activities

The principal activities of the company in the period under review are

- To provide temporary refuge for women and children where the women have suffered abuse (mental, physical or sexual) in their home within a relationship with a man.
- To offer support, information and help to any women and accompanying children who ask for help, whether or not they are refuge residents. Also to offer support and aftercare to any women and children who have left temporary refuge accommodation.

ANGUS WOMENS AID

(Company limited by guarantee not having a share capital)

REPORT OF THE TRUSTEES (continued)

for the period ended 31 March 2006

Objectives and activities (continued)

- To promote equal opportunities for, and participation of, women in society to enable them to determine their own future
- To provide opportunities for the educational and emotional needs of the children to be met, particularly those resident in refuge
- To encourage statutory authorities and other agencies to recognise their obligations, legal and otherwise, towards abused women and any accompanying children with respect to the abuse of women and its prevention
- To encourage research into the causes, the prevention and relief of such suffering and abuse of women

Achievements and performance

The results for the period are set out in the attached accounts

Financial Review

Reserves Policy

It is the policy of the charity to maintain unrestricted funds which are the free reserves of the charity at a level which equates to approximately 3 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

Principal Funding Sources

The principal sources of funding for the organisation in 2005/2006 were Angus Council (Supporting People), Angus Council Social Work Department (Young People), Scottish Executive (DASDAF).

Future Periods

From April 2006 plans are in hand to employ dedicated support workers in each of the two refuges (Arbroath and Montrose) with a view to offering better support to residents and reducing the time and financial costs presently incurred in travelling between the two locations. Time saved in travelling will be better spent in providing increased direct contact time with women who use our service. Funding for this development is being made available from the Scottish Executive's Violence against Women Fund. In addition to the two refuge-based support workers, Angus Women's Aid is developing a Rural Outreach Service in order to seek out and support women and children across Angus.

Additional money has been made available from the Scottish Executive to ensure a minimum level of high quality children and young people's services throughout Scotland. Support from this new funding stream together with support from Angus Council will allow us to employ one full-time children's worker for each refuge, a development that matches our intention to employ refuge-based support workers. The money being made available from these two sources also covers the cost of a new Outreach Worker for Children and Young people.

ANGUS WOMENS AID

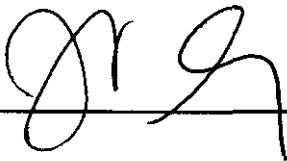
(Company limited by guarantee not having a share capital)

REPORT OF THE TRUSTEES (continued)

for the period ended 31 March 2006

Research amongst women who experience domestic abuse indicates that concern about communal living is a major factor in the decision not to access refuge accommodation. A major development is currently underway which will see Angus Women's Aid moving the Arbroath refuge from its current location in a house that accommodates up to three women and their children and one single woman to a new, purpose built facility with five self contained two bedroom flats. In addition to increasing our capacity to offer more acceptable accommodation to women and children who currently access our service, plans are at a very early stage to investigate the possibility of finding accommodation which will allow us to work intensively with women with more complex needs.

Approved by the Trustees on 6 December 2006
and signed on their behalf by



JANET IRVING, Secretary

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF ANGUS WOMENS AID

We have audited the accounts of Angus Womens Aid for the year ended 31 March 2006 on pages 8 to 16 which comprise statement of financial activities, balance sheet and notes to the accounts. These financial statements have been prepared 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 we might state to the company's members those matters we are required to state to them in an auditor's 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 opinion we have formed.

Respective responsibilities of trustees and auditors

As described in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the accounts in accordance with applicable law and United Kingdom Accounting Standards (Generally Accepted Accounting Practice).

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

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

We are not required to consider whether any statement in the trustees' annual report concerning the major risks to which the charity is exposed covers all existing risks and controls, or to form an opinion on the effectiveness of the charity's risk management and control procedures.

We read the trustees' report and considered 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 accounts, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all 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 of information in the accounts.

ANGUS WOMENS AID

(Company limited by guarantee not having a share capital)

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF ANGUS WOMENS AID (continued)

Opinion

In our opinion,

- The financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the company's affairs as at 31 March 2006 and of its deficit for the period then ended
- The financial statements have been properly prepared in accordance with the Companies Act 1985, and
- The information given in the Trustees' Report is consistent with the financial statements.

Findlay & Company

Findlay & Company
Chartered Accountants
Registered Auditors
33 Commerce Street
Arbroath
DD11 1NA

6 December 2006

ANGUS WOMENS AID

(Company limited by guarantee not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES (incorporating the statement of income and expenditure)

for the period ended 31 March 2006

| | | | | | 02/09/04 to 31/03/05 Total funds £ |
|---|-------|----------------------------|--------------------------|-----------------------------|---|
| | Notes | Unrestricted funds £ | Restricted funds £ | 2006 Total funds £ | |
| Incoming resources | | | | | |
| Incoming Resources from generated funds: | | | | | |
| <i>Voluntary income</i> | | | | | |
| Donations | 3 | 1,034 | | 1,034 | 55,520 |
| <i>Activities for generating funds</i> | | | | | |
| Investment income and interest | | 731 | | 731 | 495 |
| <i>Activities for generating funds</i> | | | | | |
| <i>Incoming resources from charitable activities</i> | | | | | |
| Grants | 3 | 73,770 | 47,229 | 120,999 | 82,303 |
| Housing benefit and service user contributions | | 19,688 | | 19,688 | 3,874 |
| Total incoming resources | | 95,223 | 47,229 | 142,452 | 142,192 |
| Resources Expended | | | | | |
| Charitable activities | 4 | 76,888 | 51,352 | 128,240 | 74,241 |
| Governance costs | 4 | 16,955 | | 16,955 | 22,324 |
| Total resources expended | | 93,843 | 51,352 | 145,195 | 96,565 |
| Net incoming/outgoing resources before transfers | 2 | 1,380 | (4,123) | (2,743) | 45,627 |
| Transfers | | 375 | (375) | | |
| Net Movement in funds | | 1,755 | (4,498) | (2,743) | 45,627 |
| Reconciliation of funds | | | | | |
| Funds brought forward | | 33,027 | 12,600 | 45,627 | |
| At 31 March 2006 | | £ 34,782 | £ 8,102 | £ 42,884 | £ 45,627 |

ANGUS WOMENS AID
(Company limited by guarantee not having a share capital)

BALANCE SHEET

as at 31 March 2006


| | <u>Note</u> | <u>2006</u> £ | <u>2005</u> £ |
|--|-------------|-------------------|-------------------|
| FIXED ASSETS | 5 | 4,560 | 437 |
| CURRENT ASSETS | | | |
| Debtors & Prepayments | 6 | 9,309 | 5,375 |
| Bank and Cash | | 41,446 | 45,671 |
| | | 50,755 | 51,046 |
| CREDITORS Amounts falling due within one year | 7 | 12,431 | 5,856 |
| Net Current Assets | | 38,324 | 45,190 |
| NET ASSETS | | £ 42,884 ===== | £ 45,627 ===== |

Represented by

| | | | |
|--------------------|---|-------------------|-------------------|
| Unrestricted Funds | 8 | 34,782 | 33,027 |
| Restricted Funds | 9 | 8,102 | 12,600 |
| | | £ 42,884 ===== | £ 45,627 ===== |

These accounts are prepared in accordance with the special provisions of part VII of the Companies Act 1985 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

Approved by the Trustees on 6 December 2006
and signed on their behalf by



SANDRA SUTHERLAND, Trustee

NOTES TO THE ACCOUNTS

for the period ended 31 March 2006

1 ACCOUNTING POLICIES

(a) Status of the company

Angus Womens Aid is a company limited by guarantee of its members and does not have share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

(b) Basis of accounting

The accounts have been prepared using the historical cost convention and include the results of the operations of the company, all of which are continuing. The accounts incorporate the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005) issued in March 2005, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005) and the Companies Act 1985. The comparative figures are based on a period of six months.

(c) Income

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability. The following specific policies are applied to particular categories of income:

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

Incoming resources from grants, where related to service delivery, are accounted for when the charity earns the right to consideration by its performance.

Investment income is accounted for when receivable.

Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities when receivable.

Donated facilities and services are included at the value to the charity where this can be quantified.

The value of services by volunteers has not been included in these accounts.

(d) Funds

With the adoption of the Statement of Recommended Practice, all income and expenditure is dealt with through the statement of financial activities (incorporating the statement of income and expenditure account). Funds are now classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific purposes, which may be declared by the donors or with their authority (e.g. by restrictive wording or an appeal).

Unrestricted funds are expendable at the discretion of the board in furtherance of the objects of Angus Womens Aid. Expenditure on these funds is mainly given by statutory authorities.

ANGUS WOMENS AID

(Company limited by guarantee not having a share capital)

NOTES TO THE ACCOUNTS (continued)

for the period ended 31 March 2006

1 ACCOUNTING POLICIES (continued)

- (e) Fixed assets
Assets are stated at cost in the balance sheet

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset evenly over its expected useful life as follows
Items of equipment are capitalised where the purchase price exceeds £500

| | |
|---------------------|-------------------------------|
| Computer Equipment | 33 1/3 % Straight Line Method |
| Fixtures & Fittings | 25% Reducing Balance Method |

- (f) Resources expended
Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of any VAT which cannot be recovered. Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. It includes both direct costs and those of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting constitutional and statutory requirements of the charity and include audit fees and costs linked to the strategic management of the charity.

Certain costs, which are attributable to more than one activity are apportioned across cost categories on an appropriate basis as set out in note 4.

- (g) Pensions
The company makes contributions to a pension scheme for certain employees. The pension scheme is a defined contribution scheme and the assets of the scheme are managed independently from those of the company. The charge in the profit and loss account refers to the pension contributions due from the company during the year.

2 SURPLUS

| | <u>2006</u> £ | <u>2005</u> £ |
|--|------------------|------------------|
| The surplus for the year/period is stated after charging | | |
| Auditors' remuneration | 1,526 | 969 |
| Depreciation of tangible assets | 2,325 | 127 |
| | ===== | ===== |

ANGUS WOMENS AID
(Company limited by guarantee not having a share capital)

NOTES TO THE ACCOUNTS (continued)

for the period ended 31 March 2006

3 GRANTS

| | <u>2006</u> | <u>2005</u> |
|--------------------------------------|-------------|-------------|
| | £ | £ |
| Angus Council | 12,731 | 6,180 |
| DASDF | 28,840 | 14,000 |
| Caring for Kids | | 500 |
| Angus Council - Service Provision | 61,039 | 35,215 |
| Housing Information Grant | 14,589 | 10,642 |
| Childrens Worker Funding | | 15,766 |
| Scottish Executive | 3,800 | |
| | - | - |
| | £ 120,999 | £ 82,303 |
| | ===== | ===== |
| Donations | | |
| Transfer from unincorporated charity | | 51,516 |
| Other donations | 1,034 | 4,004 |
| | - | - |
| | £ 1,034 | £ 55,520 |
| | ===== | ===== |

ANGUS WOMENS AID
(Company limited by guarantee not having a share capital)

NOTES TO THE ACCOUNTS (continued)

for the period ended 31 March 2006

| 4 | RESOURCES EXPENDED | Basis of Allocation | Scottish Exec Recruitment £ | Scottish Exec Capital £ | DASDAF £ | Housing Info Grant £ | Childrens Worker £ | Main Project £ | Governance Costs £ | Total 2006 £ | Total 2005 £ |
|---|------------------------|---------------------|--------------------------------|----------------------------|-------------|-------------------------|-----------------------|-------------------|-----------------------|-----------------|-----------------|
| | Staff Costs | Direct | 1 152 | - | 27 047 | 10 687 | 8 264 | 28 213 | 5 661 | 81 024 | 70 487 |
| | Repairs & Replacements | Direct | - | 300 | - | - | - | 1 202 | - | 1 502 | 3 464 |
| | Heat & Light | Direct | - | - | - | 180 | - | 3 319 | - | 3,499 | 1 886 |
| | Telephone | Direct | - | - | - | 441 | - | 2 645 | - | 3 086 | 1 715 |
| | Rent & Insurance | Direct | - | - | - | 3 281 | - | 9 298 | 1 080 | 13 659 | 7 332 |
| | Travel Expenses | Direct | - | - | - | - | - | 2 603 | - | 2 603 | 3 509 |
| | Depreciation | Direct | - | - | - | - | - | - | 2 325 | 2 325 | 127 |
| | Miscellaneous | Direct | - | - | - | - | - | 1 460 | - | 1,460 | 2 019 |
| | Licenses & Permits | Direct | - | - | - | - | - | 477 | - | 477 | - |
| | Audit fees | Direct | - | - | - | - | - | - | 1 526 | 1 526 | 969 |
| | Professional Fees | Direct | - | - | - | - | - | 1 647 | - | 1 647 | 2 147 |
| | Consultancy Fees | Direct | - | - | - | - | - | 19,089 | 6 363 | 25 452 | - |
| | Subscriptions | Direct | - | - | - | - | - | 1 362 | - | 1 362 | 1 589 |
| | Advertising | Direct | - | - | - | - | - | 737 | - | 737 | 1 321 |
| | Stationery | Direct | - | - | - | - | - | 1 302 | - | 1 302 | - |
| | Cleaning | Direct | - | - | - | - | - | 1 648 | - | 1 648 | - |
| | Childrens Expenses | Direct | - | - | - | - | - | 972 | - | 972 | - |
| | Therapy | Direct | - | - | - | - | - | 914 | - | 914 | - |
| | | | £ 1 152 | £ 300 | £ 27 047 | £ 14 589 | £ 8 264 | £ 76,888 | £ 16,955 | £ 145 195 | £ 96 565 |

ANGUS WOMENS AID
(Company limited by guarantee not having a share capital)

NOTES TO THE ACCOUNTS (continued)

for the period ended 31 March 2006

5 FIXED ASSETS

| | <u>Furniture</u> £ | <u>Computer</u> £ | <u>Total</u> £ |
|-------------------------|-----------------------|----------------------|-------------------|
| COST | | | |
| Balance at 1 April 2005 | 556 | 564 | 564 |
| Additions | - | 5,892 | 6,448 |
| | - | - | - |
| At 31 March 2006 | 556 | 6,456 | 7,012 |
| | - | - | - |
| DEPRECIATION | | | |
| Balance at 1 April 2005 | | 127 | 127 |
| Charge for period | 139 | 2,186 | 2,325 |
| | - | - | - |
| At 31 March 2006 | 139 | 2,313 | 2,452 |
| | - | - | - |
| NET BOOK VALUE | | | |
| At 31 March 2006 | 417 | 4,143 | 4,560 |
| | - | - | - |
| At 31 March 2005 | £ - | £ 437 | £ 437 |
| | ===== | ===== | ===== |

All fixed assets were used for charitable purposes

6 DEBTORS

| | <u>2006</u> £ | <u>2005</u> £ |
|----------------|------------------|------------------|
| Sundry debtors | 5,892 | 4,695 |
| Prepayments | 2,209 | 680 |
| Other debtors | 1,208 | - |
| | - | - |
| | £ 9,309 | £ 5,375 |
| | ===== | ===== |

7 CREDITORS Amounts falling due within one year

| | <u>2006</u> £ | <u>2005</u> £ |
|---------------------------------------|------------------|------------------|
| Creditors | 4,473 | 1,455 |
| Other taxes and social security costs | 901 | 2,931 |
| Accruals | 1,293 | 1,470 |
| Other creditors | 5,700 | - |
| Emergency loan | 64 | - |
| | - | - |
| | £ 12,431 | £ 5,856 |
| | ===== | ===== |

ANGUS WOMENS AID

(Company limited by guarantee not having a share capital)

NOTES TO THE ACCOUNTS (continued)

for the period ended 31 March 2006

8 UNRESTRICTED RESERVES

| | <u>General Reserves</u> £ | <u>2006 Total</u> £ | <u>2005 Total</u> £ |
|----------------------------|----------------------------------|----------------------------|----------------------------|
| Balance at 1 April 2005 | 33,027 | 33,027 | |
| (Deficit)/Surplus for year | 1,380 | 1,380 | 33,027 |
| Transfer | 375 | 375 | |
| | -- | -- | - |
| Balance at 31 March 2006 | <u>£ 34,782</u> | <u>£ 34,782</u> | <u>£ 33,027</u> |

9 RESTRICTED RESERVES

| | <u>Scot Exec Recruitment</u> £ | <u>Scot Exec Capital</u> £ | <u>DASAF</u> £ | <u>Housing Info Grant</u> £ | <u>Childrens Worker</u> £ | <u>2006 Total</u> £ | <u>2005 Total</u> £ |
|--------------------------|---------------------------------------|-----------------------------------|-------------------|------------------------------------|----------------------------------|----------------------------|----------------------------|
| Balance at 1 April 2005 | | | | 4,336 | 8,264 | 12,600 | |
| Received in year | 1,500 | 2,300 | 28,840 | 14,589 | | 47,229 | 40,409 |
| Expenditure in year | (1,152) | (300) | (27,047) | (14,589) | (8,264) | (51,352) | (27,809) |
| Transfer | | (375) | | | | (375) | |
| | -- | - | - | - | - | - | - |
| Balance at 31 March 2006 | <u>£ 348</u> | <u>£ 1,625</u> | <u>£ 1,793</u> | <u>£ 4,336</u> | <u>£</u> | <u>£ 8,102</u> | <u>£ 12,600</u> |

- Scottish Executive Recruitment Grant was received to cover recruitment costs
- Scottish Executive Capital Grant was received to cover capital purchases
- DASAF Grant was received to cover refuge support, development and outreach project
- Housing Info Grant was received as a contribution towards the current costs of the Angus Womens Aid Housing Information and Advice Project

The funds remaining in restrictive reserves are to be carried forward and used for the specific activities detailed above

10 RELATED PARTY

Included in the salary costs is the salary of S Cormack, who was a trustee and also manager of the company. The salary costs in relation to this are as stated below

| | <u>S Cormack 2006</u> £ | <u>S Cormack 2005</u> £ |
|----------------|--------------------------------|--------------------------------|
| Salary | 529 | 15,799 |
| Employer's NIC | 48 | 1,669 |
| | -- | - |
| | <u>£ 577</u> | <u>£ 17,468</u> |

NOTES TO THE ACCOUNTS (continued)

for the period ended 31 March 2006

11 STAFF COSTS

| | <u>2006</u> No | <u>2005</u> No |
|---|-------------------|-------------------|
| During the year the average number of employees was | 4 ===== | 4 ===== |
| Staff costs were as follows | £ | £ |
| Salaries | 72,180 | 64,224 |
| Social security costs | 7,187 | 6,263 |
| Staff training | 505 | |
| Staff recruitment costs | 1,152 | |
| | £ 81,024 ===== | £ 70,487 ===== |

No employees received a salary of greater than £60,000

12 FINANCIAL COMMITMENTS

At 31 March 2006 the company had annual commitments under non cancellable operating leases as follows

| | <u>2006</u> £ | <u>2005</u> £ |
|--------------------------|------------------|------------------|
| Expiry Date | | |
| Within one year | | 6,500 |
| Within two to five years | | |
| | ===== | ===== |