

Annual return figures	The figure for wages includes training, resulting in a significant variance when in fact the wages have not altered by very much.	The entry in box 4 relates to PAYE costs only, not administration. Please ensure the allocation is correct next year.
Meeting length	It appears that meetings are regularly going beyond the time allowed in standing orders	The time at which each meeting closes should be minuted to encourage succinct decision making by members.

If either you or your members have any queries, please do not hesitate to contact me.
Please find attached my bill for the agreed fee of £185

Regards



Eleanor S Greene