

LAW, LEISURE AND LEARNING

England & Wales · Charity number 1091447

Details

Status Registered

Legal form Charitable company

Company number [03491562](#)

Registered 2002-03-27

Register [View on the Charity Commission register](#)

Contact

Address Law Leisure & Learning Ltd
2 Queens Head Road
Birmingham
B21 0QG

Phone 07989716495

Email pauline@lawleisurelearning.org

Website www.lawleisurelearning.org

Activities

Objects: (A) TO ADVANCE THE EDUCATION OF THE INHABITANTS OF THE WEST MIDLANDS IN PARTICULAR, BUT NOT EXCLUSIVELY, THOSE RESIDENTS IN HANDSWORTH, WEST BROMWICH AND WINSON GREEN (HEREINAFTER CALLED THE "AREA OF BENEFIT") BY THE PROVISION AND FACILITATION OF EDUCATION AND TRAINING(B) THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION IN THE INTEREST OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE(C) TO PROMOTE THE BENEFIT AND WELFARE OF INHABITANTS OF THE AREA OF BENEFIT BY THE PROVISION OF MEDIATION SERVICE TO ASSIST PEOPLE IN RESOLVING DISPUTES WITHOUT THE NEED FOR LITIGATION(D) TO PROMOTE THE BENEFIT AND WELFARE OF INHABITANTS OF THE AREA OF BENEFIT BY THE PROVISION OF A LAW CENTRE FOR PEOPLE WITH LEGAL PROBLEMS

Activities: Deliver training courses in ICT, Basic Skills, capacity building, and ESOL. Personal Development Programmes, Team building skills along with sports, Free drop-in service for impartial legal advice, job search, CV Writing, further Education, childcare and social and welfare advisory. Recycling: paint and other discontinued lines distributed free to, community, community projects and schools.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Amateur Sport
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- **Area of benefit:** WEST MIDLANDS
- Birmingham City
- Sandwell
- Walsall
- Wolverhampton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£69,639	£65,036	-	-
2024-03-31	£99,025	£90,471	-	-
2023-03-31	£76,881	£65,542	-	-
2022-03-31	£80,431	£77,163	-	-
2021-03-31	£116,952	£111,562	-	-

Trustees

Name	Role	Appointed
Sara Natassia Antonia	Chair	2016-01-22
PETER LENNON		2018-02-21

LAW, LEISURE AND LEARNING

England & Wales - Charity number 1091447

Accounts

Registered Number **3491562**
Charity Number **1091447**

LAW LEISURE & LEARNING
(A Company Limited by Guarantee)

#

MANAGEMENT COMMITTEE REPORT AND FINANCIAL STATEMENTS

For the year ended 31st March 2025

Law Leisure & Learning

Statement of Financial Activities (including Income and Expenditure Accounts)
For the year ended 31st March 2025.

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Detailed income and expenditure account	15

Law Leisure & Learning
LEGAL AND ADMINISTRATIVE INFORMATION
For the year ended 31st March 2025

Management Committee	Syma Ahmed Peter Lennon Mark Springer Sara Antonio Ahmed Rahman	Secretary Trustee Director Chair Trustee
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Company Registered Number	3491562
Charity Registered Number	1091447

Registered Office	2 - 10 Queens Head Road Handsworth, Birmingham B21 0QG
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Secretary	Kerry Holcroft
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Accountants

Jecom & Co Incorporated Financial Accountants 276 Monument Road Edgbaston Birmingham B16 8XF	(IFA)
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Bankers

Lloyds Bank Plc 162 Soho Road Handsworth Birmingham. B21 9LN
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LAW LEISURE & LEARNING MANAGEMENT COMMITTEE'S REPORT For the year ended 31st March 2025.

The Management Committee who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements of Law Leisure and Learning (the Charity) for the year ended 31st March 2025. The Management Committee confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirement of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities issued in October 2000.

Method of appointment or election of Management Committee

The Management of the Charity is the responsibility of the Management Committee who are elected and co-opted under the terms of the Articles of Association.

Constitution policies and objectives

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association

The principle object of the Charity is to teach Information Technology, English as a second language and Animation training. The charity also provides training in community recruitment agency and organises sporting activities including boxing and football and also run special courses for single mothers up to NVQ level: Childcare, Cooking and Parenting. Other objects of the Charity include provision of teaching in Law and Regulation, a law centre for all nationalities with legal problems and mediation service to help people resolve disputes without the need for litigation.

There have been no changes in the objectives since the last annual report.

Organizational structure and decision making

The organization of the Charity is controlled by the members of the Management Committee.

Review of activities

During the year the Charity received a total of £69,639 from grants and other sources. The financial results for the year are shown in the annexed accounts

Reserves policy

It is the policy of the management committee to work towards holding the minimum reserves necessary enable the Charity to meet its commitments for a minimum period of three months.

**LAW LEISURE & LEARNING
MANAGEMENT COMMITTEE'S REPORT
For the year ended 31st March 2025.**

Management committee's responsibilities

Company and Charity law applicable to charities in England/Wales requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for the period. In preparing those financial statements the Management Committee have

- * selected suitable accounting policies and applied them consistently,
- * made judgments and estimates that are reasonable and prudent,
- * stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- * prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will continue in operation).

The Management Committee have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities. These account has been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The report was approved by the Management Committee on and signed on its behalf by

Syma Ahmed
Secretary

Mark Springer
Director

Law Leisure & Learning
Independent Examiner's Report to the trustees of
Law Leisure & Learning
For the year ended 31st March 2025.

I report on the accounts for the year ended 31st March 2025 which are set out on pages 7 to 16. Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the charity Act 1993 (the Act)) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts (under section 43 of the Act), to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 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 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 matters set out in the statement below.

Independent examiner's statement

In the course of 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 section 41 of the Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act; have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J. Okundaye AFA FFTA FIAB
Jecom & Co
Incorporated Financial Accountants
276 Monument Road
Edgbaston
Birmingham
B16 8XF

Law Leisure & Learning
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st March 2025.

	Note	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £
INCOMING RESOURCES				
Donations legacies and similar incoming resources	2	30,250	39,389	69,639
		<u>30,250</u>	<u>39,389</u>	<u>69,639</u>
RESOURCES EXPENDED				
Charitable expenditure:				
Cost of activities in furtherance of the charity's objects				
Support costs for grants and activities	3	30250	12157	42407
Resources expended on managing and administering the charity	4		36934	36934
TOTAL RESOURCES EXPENDED	5	<u>30250</u>	<u>49091</u>	<u>79346</u>
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR				
		30,250	-9,708	20,542
TOTAL FUNDS AT 1 APRIL 2024			10662	10662
TOTAL FUNDS AT 31st March 2025		<u>30,250</u>	<u>4,602</u>	<u>34,852</u>

The Statement of Financial Activities includes all gains and losses recognized in the year
The notes on page 10 to 15 form part of these financial statements

BALANCE Sheet
As at 31st March 2025.

FIXED ASSETS	Note	<u>2025</u>	<u>2024</u>
		£	£
Tangible fixed assets	8	3250	3261
CURRENT ASSETS			
Debtors	9		
Cash at Bank and in Hand		<u>32368</u>	<u>5111</u>
		32368	5111
CREDITORS - Amount for	10	0	
within one year		0	
NET CURRENT ASSETS		35618	8372
NET ASSETS	12	<u><u>35618</u></u>	<u><u>8372</u></u>
CHARITY FUNDS			
Restricted Funds	11	0	0
Unrestricted Funds	11	<u>35618</u>	<u>8372</u>
		<u>35618</u>	<u>8372</u>

The Trustees have:-

- a] "For the year ending 31st March 2025 the charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006 .
- b] The members have not required the charity to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c] The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting periods and preparation of the accounts.

The financial statements were approved by the Trustees on the 18th October 2025
And are signed on their behalf by:

Mark Springer
Director

The notes on pages 10 - 15 form part of these financial statements

Law Leisure & Learning
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2025.

1 ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP). "Accounting and Reporting by Charities" published in October 2000,

1.2 Charity Status

The members of the charity are the trustees named on page 1 in the event of the Charity being wound up.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 **Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in this financial statements for services donated by volunteers.

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2025.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognized where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1.6 Cash flow

The financial statements do not include a cash flow statement because the charitable charity, as a small reporting entity is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value over their expected useful lives on the following basis:

Motor Vehicle	-	25% Straight line
Furnitures and Fixtures	-	25% Straight line
Office Equipment	-	25% Straight line

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2025.

2 DONATIONS, LEGACIES AND SIMILAR INCOMING RESOURCES

	Restricted Funds 2025	Unrestricted Funds 2025	Total Funds 2025	Total Funds 2024
	£	£	£	£
13250				
Street Games UK	13,250	0	13,250	0
Birmingham Youth Service	17000		17,000	2024
	<u>30,250</u>	<u>0</u>	<u>30,250</u>	<u>2,024</u>

3 SUPPORT COSTS FOR GRANTS AND ACTIVITIES

	Restricted Funds 2025	Unrestricted Funds 2025	Total Funds 2025	Total Funds 2024
	£	£	£	£
Printing postage & stationary		0	0	215
Light & Heat		3267	3267	7780
Bank charges		92	92	84
Functions		957	957	3856
Toiletries & first aid		486	486	1292
Groceries		3911	3911	0
Insurance		3616	3616	7306
Travel and subsistence		942	942	1182
Repairs & maintenance	0	4858	4858	4539
Total	<u>0</u>	<u>18128</u>	<u>18128</u>	<u>26255</u>

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2025.

4 RESOURCES EXPENDED ON MANAGING AND ADMINISTERING THE CHARITY

	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Sundries		0	41	41
Audit & Accountancy fees		1,065	4,063	0
Professional fees		3,732	629	4063
Training		340	340	629
Property rent	17,000	16,064	33,064	31148
Telephone and internet		486	2,535	2535
Depreciation - motor vehicles		0	65	65
Depreciation - office equipment		1562	3,887	3887
Depreciation - fixtures & fittings		57	324	324
Total	17000	36934	44947	42692

5 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff Costs 2025 £	Depreciation 2025 £	Other Costs 2025 £	Total 2025 £	Total 2024 £
Wages and salaries/Nat. insurance	21144		26638	47782	26638
Support costs for grants and activities			18,128	18,128	0
Resources expended on managing and administering the charity		1619	18,128	19,747	0
Total Resources Expended	£21,144	£1,619	£62,894	£85,656	£66,460

6 NET INCOMING RESOURCES/(RESOURCES EXPENDED)

	Total 2025 £	Total 2024 £
This is stated after charging		
Depreciation of tangible fixed assets owned by the charity	1619	4719
Audit & Accountancy fees	1065	0
Professional fees	942	0
	3626	4719

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2025.

During the year no Trustees received any remuneration (2025 - £NIL)

During the year no Trustees received any benefit in kind (2025 - £NIL)

During the year no Trustees received any reimbursement of expenses (2024 - £NIL)

7 STAFF COSTS AND NUMBERS

Staff costs were as follows	2025	2024
	£	£
Staff Salaries	21,144	26638
Pension	0	0
Employer National Insurance Contributions	0	0

The average monthly number of employees during the year was as follows

	2025	2024
Administrative	3	3

No employee received remuneration amounting to more than £50000 in either year

TANGIBLE FIXED ASSETS	Motor Vehicles	Equipment	Fixtures & Fittings	Total	Total
	£	£	£	£	£
Cost					
At 1 April 2024	0	3131	130	3261	3797
Addition in year		1558	49	1,607	827
	0	4689	179	4869	4624
Depreciation					
At 1 April 2024	0	1172	45	1217	1156
Charge for the year	0	390	12	402	207
At 31st March 2025	0	1562	57	1619	1363
Net book value					
At 31st March 2025	0	3127	122	3250	3261
At 31 March 2024	0	3131	130	3261	13172

DEBTORS

Due within one year	2025	2025	2024
	£	£	£
Debtors			
Cash in hand and at bank	32368	32368	30889
	32368	32368	30889

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2025.

	2025	2024
	£	£
10 CREDITORS		
Amount falling due within one year	0	0
Bank Loan and overdrafts		0
Accruals	0	0
Tax & National Insurance Contribution	0	0
	<u>£0</u>	<u>£0</u>

11 STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
UNRESTRICTED FUNDS				
General Funds	69140	69639	65036	73,742
General Fund 1				
Subtotal	<u>69140</u>	<u>69639</u>	<u>65036</u>	<u>73742</u>

RESTRICTED FUNDS

Restricted Funds	132056	17000	17000	132,056
	<u>132,056</u>	<u>17,000</u>	<u>17,000</u>	<u>132,056</u>

SUMMARY OF FUNDS

	£	£	£	£
General Funds	147	70952	65036	6,063
Restricted Funds	159268	17000	17000	159,268
Total of Funds	<u>159415</u>	<u>87952</u>	<u>82036</u>	<u>165331</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Tangible fixed assets	0	3250	3250	8372
Debtors due after more than 1 year				
Current assets	0	35618	35618	5111
Creditors due within one year				
Total	<u>0</u>	<u>38867</u>	<u>38867</u>	<u>13482</u>

Law Leisure & Learning**DETAILED INCOME AND EXPENDITURE ACCOUNT**

For the year ended 31st March 2025

	Fund	
	31st March 2025	31st March 2024
<u>INCOME</u>	£	£
Birmingham Youth Service	17000	17000
Birmingham City Council	0	7712
Street Games UK	13250	
	30250	24712
Community activities	0	59753
	30250	80431
	69639	109178
<u>LESS : EXPENDITURE</u>		
Wages & Salaries	21144	26638
Property rent and rate	16064	14148
Light & Heat	3267	7780
Printing, Postage & Stationery	0	215
Repairs & Maintenance	4858	4539
Functions	957	3856
Groceries	3911	0
Insurance	3616	7306
Toiletries and first aid	486	1292
Travel and subsistence	942	1182
Telephone and internet & Fax	2920	2973
Protective clothings	25	29
Professional fees	3732	3228
Audit & Accountancy fees	1065	2174
Training	340	
Sundries	0	2212
Bank Charges	92	84
Depreciation - motor vehicles		0
Depreciation - office equipment	1562	1319
Depreciation - Fixtures and fittings	57	43
TOTAL EXPENDITURE	65,036	79020
NET INCOME FOR THE YEAR	£ 4602	£ 5445

LAW, LEISURE AND LEARNING

England & Wales - Charity number 1091447

Accounts

Registered Number **3491562**
Charity Number **1091447**

LAW LEISURE & LEARNING
(A Company Limited by Guarantee)

MANAGEMENT COMMITTEE REPORT AND FINANCIAL STATEMENTS

For the year ended 31st March 2024

Law Leisure & Learning

Statement of Financial Activities (including Income and Expenditure Accounts)
For the year ended 31st March 2024.

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Law Leisure & Learning
LEGAL AND ADMINISTRATIVE INFORMATION
For the year ended 31st March 2024

Management Committee Sara Antonio
 Kerry Holcroft
 Ahmed Rahman
 Mark Springer

Company Registered Number 3491562
Charity Registered Number **1091447**

Registered Office

 2 - 10 Queens Head Road
 Handsworth,
 Birmingham
 B21 0QG

Secretary Kerry Holcroft

Accountants

Jecom & Co
Incorporated Financial Accountants (IFA)
276 Monument Road
Edgbaston
Birmingham
B16 8XF

Bankers

Lloyds Bank Plc
162 Soho Road
Handsworth
Birmingham.
B21 9LN

LAW LEISURE & LEARNING MANAGEMENT COMMITTEE'S REPORT For the year ended 31st March 2024.

The Management Committee who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements of Law Leisure and Learning (the Charity) for the year ended 31st March 2024. The Management Committee confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirement of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities issued in October 2000.

Method of appointment or election of Management Committee

The Management of the Charity is the responsibility of the Management Committee who are elected and co-opted under the terms of the Articles of Association.

Constitution policies and objectives

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association

The principle object of the Charity is to teach Information Technology, English as a second language and Animature training. The charity also provides training in community recruitment agency and organises sporting activities including boxing and football and also run special courses for single mothers up to NVQ levels in Childcare, Cooking and Parenting. Other objects of the Charity include provision of teaching in Law and Regulation, a law centre for all nationalities with legal problems and mediation service to help people resolve disputes without the need for litigation.

There have been no changes in the objectives since the last annual report.

Organizational structure and decision making

The organization of the Charity is controlled by the members of the Management Committee.

Review of activities

During the year the Charity received a total of £99,025 from grants and other sources. The financial results for the year are shown in the annexed accounts

Reserves policy

It is the policy of the management committee to work towards holding the minimum reserves necessary to enable the Charity to meet its commitments for a minimum period of three months.

LAW LEISURE & LEARNING MANAGEMENT COMMITTEE'S REPORT For the year ended 31st March 2024.

Management committee's responsibilities

Company and Charity law applicable to charities in England/Wales requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for the period. In preparing those financial statements the Management Committee have

- * selected suitable accounting policies and applied them consistently,
- * made judgments and estimates that are reasonable and prudent,
- * stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- * prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will continue in operation).

The Management Committee have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities. These accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The report was approved by the Management Committee on and signed on its behalf by

Kerry Holcroft
Secretary

Mark Springer
Director

Law Leisure & Learning Independent Examiner's Report to the trustees of Law Leisure & Learning For the year ended 31st March 2024.

I report on the accounts for the year ended 31st March 2024 which are set out on pages 7 to 16 Respective responsibilities of trustees and examiner
The charity's trustees consider that an audit is not required for this year (under section 43(2) of

the charity Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts (under section 43 of the Act), to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 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 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 consequent 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 the course of 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 section 41 of the Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act; have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J. Okundaye AFA FFTA FIAB
Jecom & Co
Incorporated Financial Accountants
276 Monument Road
Edgbaston
Birmingham
B16 8XF

Law Leisure & Learning STATEMENT OF FINANCIAL ACTIVITIES For the year ended 31st March 2024.

	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024	Total Funds 2023
Note	£	£	£	£
INCOMING RESOURCES				
Donations legacies and similar incoming				

resources	2	37,811	61,214	99,025	80,431
		<u>37,811</u>	<u>61,214</u>	<u>99,025</u>	<u>80,431</u>
RESOURCES EXPENDED					
Charitable expenditure:					
Cost of activities in furtherance of the charity's objects					
Support costs for grants and activities	3	37811	12157	49968	40228
Resources expended on managing and administering the charity	4		31774	31774	36934
TOTAL RESOURCES EXPENDED	5	<u>37811</u>	<u>43931</u>	<u>81743</u>	<u>77162</u>
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR					
		37,811	17,282	55,094	31340
TOTAL FUNDS AT 1 APRIL 2023			4383	4383	4383
TOTAL FUNDS AT 31st March 2024		<u>37,811</u>	<u>61,214</u>	<u>17,282</u>	<u>31,340</u>

The Statement of Financial Activities includes all gains and losses recognized in the year
The notes on page 10 to 15 form part of these financial statements

BALANCE Sheet
As at 31st March 2024.

FIXED ASSETS	Note	<u>2024</u>	<u>2023</u>
		£	£
Tangible fixed assets	8	3261	4806
CURRENT ASSETS			
Debtors	9		
Cash at Bank and in Hand		5111	23459
		<u>5111</u>	<u>23459</u>

CREDITORS - Amount for	10		
within one year			
NET CURRENT ASSETS		8372	18484
NET ASSETS	12	<u>8372</u>	<u>18484</u>
CHARITY FUNDS			
Restricted Funds	11		
Unrestricted Funds	11	<u>8372</u>	<u>18484</u>
		8372	<u>18484</u>

The Trustees have:-

- a] "For the year ending 31st March 2024 the charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006 .
- b] The members have not required the charity to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c] The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting periods and preparation of the accounts.

The financial statements were approved by the Trustees on the 18th October 2024
And are signed on their behalf by:

Mark Springer
Director

The notes on pages 10 - 15 form part of these financial statements

Law Leisure & Learning
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2024.

1 ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP). "Accounting and Reporting by Charities" published in October 2000,

1.2 Charity Status

The members of the charity are the trustees named on page 1 in the event of the Charity being wound up.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in this financial statements for services donated by volunteers.

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2024.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognized where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1.6 Cash flow

The financial statements do not include a cash flow statement because the charitable charity, as a small reporting entity is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value over their expected useful lives on the following basis:

Motor Vehicle	-	25% Straight line
Furnitures and Fixtures	-	25% Straight line
Office Equipment	-	25% Straight line

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2024.

2 DONATIONS, LEGACIES AND SIMILAR INCOMING RESOURCES

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
BIRMINGHAM CITY COUNCIL	7,712		7,712	10571
VIOLENT REDUCTION UNIT				500
	<u>7,712</u>		<u>7,712</u>	<u>11,071</u>

3 SUPPORT COSTS FOR GRANTS AND ACTIVITIES

	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024	Total Funds 2023
--	--------------------------------------	--	---------------------------------	---------------------------------

	£	£	£	£
Printing postage & stationary		215	215	120
Light & Heat		7780	7780	7652
Bank charges		105	105	102
Functions		2045	2045	1288
Toiletries & first aid		1292	1292	1130
Groceries		5060	5060	2279
Insurance		7306	7306	3889
Travel and subsistence		1182	1182	577
Repairs & maintenance		4539	4539	1757
Total		29525	29525	18794

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2024.

4	RESOURCES EXPENDED ON MANAGING AND ADMINISTERING THE CHARITY			
	Restricted	Unrestricted	Total	Total
	Funds	Funds	Funds	Funds
	2024	2024	2024	2023
	£	£	£	£
Sundries		2,212	2,024	41
Audit & Accountancy fees		2,174	2,174	4063
Professional fees		3,228	3,228	629
Property rent	17,000	21,505	21,505	28968
Telephone and internet		1,292	1,292	2535
Depreciation - motor vehicles				65
Depreciation - office equipment		1319	1,319	3887
Depreciation - fixtures & fittings		43	43	324

Total	17000	31774	31586	40512
-------	-------	-------	-------	-------

5 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff Costs 2024	Depreciation 2024	Other Costs 2024	Total 2024	Total 2023
	£	£	£	£	£
Wages and salaries/Nat. insurance	25272		1,746	27,018	38979
Pension	465			465	735
National insurance	1,746			1,746	
Support costs for grants and activities			61,625	61,625	18794
Resources expended on managing and administering the charity		1363		1,363	21028
Total Resources Expended	£27,483	£1,363	£63,371	£92,217	£79,535

6 NET INCOMING RESOURCES/(RESOURCES EXPENDED)

	Total 2024	Total 2023
	£	£
This is stated after charging		
Depreciation of tangible fixed assets owned by the charity	1363	2234
Audit & Accountancy fees	2174	2174
Professional fees	1182	577
	4719	4985

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2024.

During the year no Trustees received any remuneration (2024 - £NIL)

During the year no Trustees received any benefit in kind (2024 - £NIL)

During the year no Trustees received any reimbursement of expenses (2023 - £NIL)

7 STAFF COSTS AND NUMBERS

Staff costs were as follows	2024	2023
	£	£
Staff Salaries	25,272	36979
Pension	465	396
Employer National Insurance Contributions	1,746	1549

The average monthly number of employees during the year was as follows

	2024	2023
Administrative	3	3

No employee received remuneration amounting to more than £50000 in either year

TANGIBLE FIXED ASSETS	Motor Vehicles £	Equipment £	Fixtures & Fittings £	Total £	Total £
Cost					
At 1 April 2023		3624	173	3797	4806
Addition in year		827		827	1896
		4451	173	4624	<u>6702</u>
Depreciation					
At 1 April 2023		1113	43	1156	1760
Charge for the year		207		207	474
At 31st March 2024		1319	43	1363	2,234
Net book value					
At 31st March 2024		3131	130	3261	4806
At 31 March 2023		12199	973	13172	11843
DEBTORS			2024	2024	2023
Due within one year			£	£	£
Debtors					
Cash in hand and at bank			5111	5111	30889
			5111	5111	30889

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2024.

	2024 £	2023 £
10 CREDITORS		
Amount falling due within one year		
Bank Loan and overdrafts		
Accruals		
Tax & National Insurance Contribution	1746	1000
	<u>£1,746</u>	<u>£1,000</u>

11 STATEMENT OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Carried Forward £
UNRESTRICTED FUNDS				
General Funds	63694	99025	90471	72,249
General Fund 1				
Subtotal	<u>63694</u>	<u>99025</u>	<u>90471</u>	<u>72249</u>

RESTRICTED FUNDS

Restricted Funds	24712	17000	7,712
	<u>24,712</u>	<u>17,000</u>	<u>7,712</u>

SUMMARY OF FUNDS

	£	£	£	£
General Funds	8215	70952	90471	-11,303
Restricted Funds		24712	17000	7,712
Total of Funds	<u>8215</u>	<u>95664</u>	<u>107471</u>	<u>-3591</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds 2024 £	Unrestricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Tangible fixed assets		3261	3261	5,145
Debtors due after more than 1 year				
Current assets		8372	8372	28,604
Creditors due within one year				
Total	<u></u>	<u>11633</u>	<u>11633</u>	<u>33748</u>

Law Leisure & Learning

DETAILED INCOME AND EXPENDITURE ACCOUNT

For the year ended 31st March 2024

	Fund 31st March 2024 £		31st March 2023 £	
<u>INCOME</u> AC24CHARITY				
Birmingham Youth Service	17000		17000	
Birmingham City Council	7712		10571	
Street Games	13099		12247	
	<u>37811</u>		<u>39818</u>	
Community activities	61214		795	
	<u>99025</u>	99025	<u>80431</u>	80431
<u>LESS : EXPENDITURE</u>				
Wages & Salaries	25272		29584	
Pension	465		396	
National Insurance contributions	1746		1549	
Property rent and rate	21505		11327	
Light & Heat	7780		6733	
Printing, Postage & Stationery	215		369	
Repairs & Maintenance	4539		2059	
Functions	2045		192	

Groceries	5060	2402
Insurance	7306	3241
Toiletries and first aid	1292	999
Travel and subsistence	1182	862
Telephone and internet & Fax	2973	1417
Protective clothings	29	
Professional fees	3228	60
Audit & Accountancy fees	2174	2174
Sundries	2212	700
Bank Charges	84	84
Depreciation - motor vehicles		
Depreciation - office equipment	1319	1336
Depreciation - Fixtures and fittings	43	58
TOTAL EXPENDITURE	90471	65542
NET INCOME FOR THE YEAR	<u>£ 8554</u>	<u>£ 3269</u>

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restricted fund has not been deducted previously. Though has been spent under unrestrict

-40613

ed fund

LAW, LEISURE AND LEARNING

England & Wales - Charity number 1091447

Accounts

Registered Nu 3491562
Charity Number 1091447

LAW LEISURE & LEARNING
(A Company Limited by Guarantee)

MANAGEMENT COMMITTEE REPORT AND FINANCIAL STATEMENTS

For the year ended 31st March 2023

Law Leisure & Learning

Statement of Financial Activities (including Income and Expenditure Accounts)
For the year ended 31st March 2023.

<u>CONTENTS</u>	2
Legal and administrative information	3
Trustee's report	4 - 5.
Independent Examiner's Report	6
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Balance Sheet	8
Notes forming part of the financial statements	9 - 14.
<i>The following pages do not form part of the statutory accounts</i>	
Detailed income and expenditure account	15

Law Leisure & Learning
LEGAL AND ADMINISTRATIVE INFORMATION
For the year ended 31st March 2023

Management Committee	Sara Antonio Kerry Holcroft Ahmed Rahman Mark Springer
Company Registered Number	3491562
Charity Registered Number	1091447
Registered Office	2 - 10 Queens Head Road Handsworth, Birmingham B21 0QG
Secretary	Kerry Holcroft
Accountants	Jecom & Co Incorporated Financial Accountants (IFA) 276 Monument Road Edgbaston Birmingham B16 8XF
Bankers	Lloyds Bank Plc 162 Soho Road Handsworth Birmingham. B21 9LN

LAW LEISURE & LEARNING MANAGEMENT COMMITTEE'S REPORT For the year ended 31st March 2023.

The Management Committee who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements of Law Leisure and Learning (the Charity) for the year ended 31st March 2023. The Management Committee confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirement of the Charity's governing documents and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities issued in October 2000.

Method of appointment or election of Management Committee

The Management of the Charity is the responsibility of the Management Committee who are elected and co-opted under the terms of the Articles of Association.

Constitution policies and objectives

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association

The principle object of the Charity is to teach Information Technology, English as a second language, Animation training. The charity also provides training in community recruitment agency and organises sports activities including boxing and football and also run special courses for single mothers up to NVQ Childcare, Cooking and Parenting. Other objects of the Charity include provision of teaching in Law Regulation, a law centre for all nationalities with legal problems and mediation service to help people resolve disputes without the need for litigation.

There have been no changes in the objectives since the last annual report.

Organizational structure and decision making

The organization of the Charity is controlled by the members of the Management Committee.

Review of activities

During the year the Charity received a total of £76,881 from grants and other sources. The financial results for the year are shown in the annexed accounts

Reserves policy

It is the policy of the management committee to work towards holding the minimum reserves necessary to enable the Charity to meet its commitments for a minimum period of three months.

**LAW LEISURE & LEARNING
MANAGEMENT COMMITTEE'S REPORT
For the year ended 31st March 2023.**

Management committee's responsibilities

Company and Charity law applicable to charities in England/Wales requires the Management Committee to prepare financial statements for each financial year which give a true and view of the state of affairs of the Charity and of the surplus or deficit of the Charity for the period. In preparing those financial statements the Management Committee have

- * selected suitable accounting policies and applied them consistently,
- * made judgments and estimates that are reasonable and prudent,
- * stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- * prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will continue in operation).

The Management Committee have overall responsibility for ensuring that the charity has appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities. These accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The report was approved by the Management Committee on and signed on its behalf

Kerry Holcroft
Secretary

Mark Springer
Director

Law Leisure & Learning
Independent Examiner's Report to the trustees of
Law Leisure & Learning
For the year ended 31st March 2023.

I report on the accounts for the year ended 31st March 2023 which are set out on pages 7 to 16. Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 44 of the charity Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts (under section 43 of the Act), to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act), and state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with 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 discrepancies 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 no opinion is given as to whether the accounts present a true and fair view and the report is limited to the matters set out in the statement below.

Independent examiner's statement

In the course of 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 section 41 of the Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J. Okundaye AFA FFTA FIAB
Jecom & Co
Incorporated Financial Accountants
276 Monument Road
Edgbaston
Birmingham

Law Leisure & Learning
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st March 2023.

	Note	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £
INCOMING RESOURCES				
Donations legacies and similar incoming resources	2	44,818	32,063	76,881
		<u>44,818</u>	<u>32,063</u>	<u>76,881</u>
RESOURCES EXPENDED				
Charitable expenditure:				
Cost of activities in furtherance of the charity's objects				
Support costs for grants and activities	3	44818	0	44818
Resources expended on managing and administering the charity	4		20724	20724
TOTAL RESOURCES EXPENDED	5	<u>44818</u>	<u>20724</u>	<u>65542</u>
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR				
		44,818	11,339	56,157
TOTAL FUNDS AT 1 APRIL 2022		0	4383	4383
TOTAL FUNDS AT 31st March 2023		<u>44,818</u>	<u>32,063</u>	<u>11,339</u>

The Statement of Financial Activities includes all gains and losses recognized in the year
The notes on page 10 to 15 form part of these financial statements

BALANCE Sheet
As at 31st March 2023.

FIXED ASSETS	Note	<u>2023</u>	<u>2022</u>
		£	£
Tangible fixed assets	8	3797	4806
CURRENT ASSETS			
Debtors	9		
Cash at Bank and in Hand		5111	13678
		<u>5111</u>	<u>13678</u>
CREDITORS - Amount f within one year	10	0	0
NET CURRENT ASSETS		8908	18484
NET ASSETS	12	<u><u>8908</u></u>	<u><u>18484</u></u>
CHARITY FUNDS			
Restricted Funds	11	0	
Unrestricted Funds	11	8908	18484
		<u>8908</u>	<u>18484</u>

The Trustees have:-

- a] “For the year ending 31st March 2023 the charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006 .
- b] The members have not required the charity to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c] The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting periods and preparation of the accounts.

The financial statements were approved by the Trustees on the 18th October 2023
And are signed on their behalf by:

Mark Springer
Director

The notes on pages 10 - 15 form part of these financial statements

Law Leisure & Learning
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2023.

1 ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP). "Accounting and Reporting by Charities" published in October 2000,

1.2 Charity Status

The members of the charity are the trustees named on page 1 in the event of the Charity being wound up.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 **Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognize as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in this financial statements for services donated by volunteers.

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2023.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognized where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1.6 Cash flow

The financial statements do not include a cash flow statement because the charitable charity, as a small reporting entity is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value over their expected useful lives on the following basis:

Motor Vehicle	-	25% Straight line
Furnitures and Fixtures	-	25% Straight line
Office Equipment	-	25% Straight line

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2023.

2 DONATIONS, LEGACIES AND SIMILAR INCOMING RESOURCES

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Birmingham youth service	17,000	0	17,000	17000
Birmingham City Council	10,571		10,571	500
Celebrating Communities	5,000		5,000	
Street Games	12,247		12,247	
Violence reduction unit	500		500	
	45,318	0	45,318	17,500

3 SUPPORT COSTS FOR GRANTS AND ACTIVITIES

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Printing postage & stationary		369	369	120
Light & Heat		6733	6733	7652
Bank charges		84	84	102
Functions		192	192	1288
Toiletries & first aid		999	999	1130
Groceries		2402	2402	2279
Insurance		3241	3241	3889
Travel and subsistence		862	862	577
Repairs & maintenance	0	2059	2059	1757
Total	0	16941	16941	18794

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2023.

4 RESOURCES EXPENDED ON MANAGING AND ADMINISTERING THE CHARITY

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Sundries		700	41	41
				0
Audit & Accountancy fees		2,174	4,063	4063
Professional fees		60	629	629
Property rent	17,000	11,327	28,327	28968
Telephone and internet		999	2,535	2535
Depreciation - motor vehicles		0	65	65
Depreciation - office equipment		1336	3,887	3887
Depreciation - fixtures & fittings		58	324	324
Total	17000	36934	39871	40512

5 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff Costs 2023 £	Depreciation 2023 £	Other Costs 2023 £	Total 2023 £	Total 2022 £
Wages and salaries/Nat. insurance	29584		1,549	31,133	38979
Pension	396			396	735
National insurance	1,549			1,549	0
Support costs for grants and activities			0	0	0
Resources expended on managing and administering the charity		0	39,871	39,871	21028
Total Resources Expended	£31,529	£0	£41,420	£72,949	£79,535

6 NET INCOMING RESOURCES/(RESOURCES EXPENDED)

	Total 2023 £	Total 2022 £
This is stated after charging		
Depreciation of tangible fixed assets owned by the charity	1394	2234
Audit & Accountancy fees	2174	2174

Professional fees	862	577
	4430	4985

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2023.

During the year no Trustees received any remuneration (2023 - £NIL)

During the year no Trustees received any benefit in kind (2023 - £NIL)

During the year no Trustees received any reimbursement of expenses (2022 - £NIL)

7 STAFF COSTS AND NUMBERS

Staff costs were as follows	2023	2022
	£	£
Staff Salaries	29,584	36979
Pension	396	
Employer National Insurance Contributions	1,549	

The average monthly number of employees during the year was as follows

	2023	2022
Administrative	3	3

No employee received remuneration amounting to more than £50000 in either year

TANGIBLE FIXED ASSETS	Motor Vehicles	Equipment	Fixtures & Fittings	Total	Total
	£	£	£	£	£
Cost					
At 1 April 2022	0	4575	231	4806	5145
Addition in year		384		384	1896
	0	4960	231	5191	7040

Depreciation

At 1 April 2022	0	1240	58	1298	1760
Charge for the year		96	0	96	474
At 31st March 2023	0	1336	58	1394	2,234

Net book value

At 31st March 2023	0	3624	173	3797	4806
At 31 March 2022	0	12199	973	13172	11843

DEBTORS

	2023	2023	2022
	£	£	£
Due within one year			
Debtors			
Cash in hand and at bank	5111	5111	30889

5111	5111	30889
------	------	-------

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2023.

	2023	2022
	£	£
10 CREDITORS		
Amount falling due within one year	0	0
Bank Loan and overdrafts		0
Accruals	0	0
Tax & National Insurance Contribution	1549	1000
	<u>£1,549</u>	<u>£1,000</u>

11 STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
UNRESTRICTED FUNDS				
General Funds	63694	76881	65542	75,034
General Fund 1				
Subtotal	<u>63694</u>	<u>76881</u>	<u>65542</u>	<u>75034</u>
RESTRICTED FUNDS				
Restricted Funds	124344	44818	44818	124,344
	<u>124,344</u>	<u>44,818</u>	<u>44,818</u>	<u>124344</u>
SUMMARY OF FUNDS				
	£	£	£	£
General Funds	8215	32063	20724	19,555
Restricted Funds	151556	44818	44818	151,556
Total of Funds	<u>159771</u>	<u>76881</u>	<u>65542</u>	<u>171110</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Tangible fixed assets	0	3797	3797	5,145
Debtors due after more than 1 year				
Current assets	0	8908	8908	28,604
Creditors due within one year				
Total	<u>0</u>	<u>12705</u>	<u>12705</u>	<u>33748</u>

Law Leisure & Learning

DETAILED INCOME AND EXPENDITURE ACCOUNT

For the year ended 31st March 2023

	Fund	
	31st March 2023	31st March 2022
<u>INCOME</u>	£	INCOME £
<u>Restricted grants</u>		76881
Birmingham Youth Service	17000	17000
Birmingham City Council	10571	10571
Celebrating Community Funds	5000	
Street Games	12247	
VIOLENCE REDUCTION UNIT	0	500
	<u>44818</u>	<u>28071</u>
Community activities	<u>32063</u>	<u>52361</u>
	<u>32063</u>	<u>76881</u>
		<u>80431</u>
		<u>108502</u>
<u>LESS : EXPENDITURE</u>		
Wages & Salaries	29584	36979
Pension	396	735
National Insurance contributions	1549	1000
Property rent and rate	11327	11968
Light & Heat	6733	7652
Printing, Postage & Stationery	369	120
Repairs & Maintenance	2059	1757
Functions	192	1288
Groceries	2402	2279
Insurance	3241	3889
Toiletries and first aid	999	1130
Travel and subsistence	862	577
Telephone and internet & Fax	1417	1844
Protective clothings	0	46
Professional fees	60.00	914
Audit & Accountancy fees	2174	2174
Sundries	700	476
Bank Charges	84	102
Depreciation - motor vehicles		
Depreciation - office equipment	1336	2157
Depreciation - Fixtures and fittin	58	77
TOTAL EXPENDITURE		<u>65,542</u>
NET INCOME FOR THE YEAR	£	<u>11339</u>
		£ <u>3269</u>

LAW, LEISURE AND LEARNING

England & Wales - Charity number 1091447

Accounts

Registered Number **3491562**
Charity Number **1091447**

LAW LEISURE & LEARNING
(A Company Limited by Guarantee)

MANAGEMENT COMMITTEE REPORT AND FINANCIAL STATEMENTS

For the year ended 31st March 2022

Law Leisure & Learning

Statement of Financial Activities (including Income and Expenditure Accounts)
For the year ended 31st March 2022.

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<i>The following pages do not form part of the statutory accounts</i>	
Detailed income and expenditure account	15

LAW LEISURE & LEARNING MANAGEMENT COMMITTEE'S REPORT For the year ended 31st March 2022.

The Management Committee who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements of Law Leisure and Learning (the Charity) for the year ended 31st March 2022. The Management Committee confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirement of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities issued in October 2000.

Method of appointment or election of Management Committee

The Management of the Charity is the responsibility of the Management Committee who are elected and co-opted under the terms of the Articles of Association.

Constitution policies and objectives

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association

The principle object of the Charity is to teach Information Technology, English as a second language and Animature training. The charity also provides training in community recruitment agency and organises sporting activities including boxing and football and also run special courses for single mothers up to NVQ levels Childcare, Cooking and Parenting. Other objects of the Charity include provision of teaching in Law and Regulation, a law centre for all nationalities with legal problems and mediation service to help people resolve disputes without the need for litigation.

There have been no changes in the objectives since the last annual report.

Organizational structure and decision making

The organization of the Charity is controlled by the members of the Management Committee.

Review of activities

During the year the Charity received a total of £80,431 from grants and other sources. The financial results for the year are shown in the annexed accounts

Reserves policy

It is the policy of the management committee to work towards holding the minimum reserves necessary enable the Charity to meet its commitments for a minimum period of three months.

**LAW LEISURE & LEARNING
MANAGEMENT COMMITTEE'S REPORT
For the year ended 31st March 2022.**

Management committee's responsibilities

Company and Charity law applicable to charities in England/Wales requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for the period. In preparing those financial statements the Management Committee have

- * selected suitable accounting policies and applied them consistently,
- * made judgments and estimates that are reasonable and prudent,
- * stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- * prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will continue in operation).

The Management Committee have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities. These account has been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The report was approved by the Management Committee on and signed on its behalf by

Kerry Holcroft
Secretary

Mark Springer
Director

Law Leisure & Learning
Independent Examiner's Report to the trustees of
Law Leisure & Learning
For the year ended 31st March 2022.

I report on the accounts for the year ended 31st March 2022 which are set out on pages 7 to 16. Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the charity Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts (under section 43 of the Act), to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 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 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 the matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in, any material respect, the requirement to keep accounting records in accordance with section 41 of the Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act; have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J. Okundaye AFA FFTA FIAB
Jecom & Co
Incorporated Financial Accountants
276 Monument Road
Edgbaston
Birmingham
B16 8XF

Law Leisure & Learning
STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31st March 2022.

	Note	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £
INCOMING RESOURCES				
Donations legacies and similar incoming resources	2	28,071	52,361	80,431
		<u>28,071</u>	<u>52,361</u>	<u>80,431</u>
RESOURCES EXPENDED				
Charitable expenditure:				
Cost of activities in furtherance of the charity's objects				
Support costs for grants and activities	3	28071	12157	40228
Resources expended on managing and administering the charity	4		36934	36934
TOTAL RESOURCES EXPENDED	5	<u>28071</u>	<u>49091</u>	<u>77162</u>
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR				
		28,071	3,269	31,340
TOTAL FUNDS AT 1 APRIL 2021		0	4383	4383
TOTAL FUNDS AT 31st March 2022		<u>28,071</u>	<u>52,361</u>	<u>3,269</u>

The Statement of Financial Activities includes all gains and losses recognized in the year
The notes on page 10 to 15 form part of these financial statements

BALANCE Sheet
As at 31st March 2022.

FIXED ASSETS	Note	<u>2022</u>	<u>2021</u>
		£	£
Tangible fixed assets	8	4806	5145
CURRENT ASSETS			
Debtors	9		
Cash at Bank and in Hand		<u>13678</u>	<u>23459</u>
		13678	23459
CREDITORS - Amount	10	0	
within one year		0	
NET CURRENT ASSETS		18484	28604
NET ASSETS	12	<u><u>18484</u></u>	<u><u>28604</u></u>
CHARITY FUNDS			
Restricted Funds	11	0	
Unrestricted Funds	11	<u>18484</u>	<u>28604</u>
		18484	<u>28604</u>

The Trustees have:-

- a] “For the year ending 31st March 2022 the charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006 .

- b]** The members have not required the charity to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c]** The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting periods and preparation of the accounts.

The financial statements were approved by the Trustees on the 18th October 2022
And are signed on their behalf by:

Mark Springer
Director

The notes on pages 10 - 15 form part of these financial statements

Law Leisure & Learning
NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2022.

1 ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in October 2000,

1.2 Charity Status

The members of the charity are the trustees named on page 1 in the event of the Charity being wound up.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 **Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in this financial statements for services donated by volunteers.

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2022.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognized where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1.6 Cash flow

The financial statements do not include a cash flow statement because the charitable charity, as a small reporting entity is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value over their expected useful lives on the following basis:

Motor Vehicle	-	25% Straight line
Furnitures and Fixtures	-	25% Straight line
Office Equipment	-	25% Straight line

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2022.

2 DONATIONS, LEGACIES AND SIMILAR INCOMING RESOURCES

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
BIRMINGHAM VOLUNTA BVSC	10,571	0	10,571	70,952
VIOLENT REDUCTION UNIT	500		500	46,000
	<u>10,571</u>	<u>0</u>	<u>11,071</u>	<u>116,952</u>

3 SUPPORT COSTS FOR GRANTS AND ACTIVITIES

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Printing postage & stationary		120	120	243
Light & Heat		7652	7652	10,218
Bank charges		102	102	80
Functions		1288	1288	0
Toiletries & first aid		1130	1130	980
Groceries		2279	2279	2,166
Insurance		3889	3889	3,056
Travel and subsistence		577	577	896
Repairs & maintenance	0	1757	1757	2,393
Total	<u>0</u>	<u>18794</u>	<u>18794</u>	<u>20032</u>

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2022.

4 RESOURCES EXPENDED ON MANAGING AND ADMINISTERING THE CHARITY

	Restricted Funds 2022	Unrestricted Funds 2022	Total Funds 2022	Total Funds 2021
	£	£	£	£
Sundries		476	41	41
				0
Audit & Accountancy fees		2,174	4,063	4,063
Professional fees		914	629	629
Property rent	17,000	11,968	28,968	42,391
Telephone and internet		1,844	2,535	2,535
Depreciation - motor vehicles		0	65	65
Depreciation - office equipment		2157	3,887	3,887
Depreciation - fixtures & fittings		77	324	324
Total	17000	36934	40512	53934

5 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff Costs 2022	Depreciation 2022	Other Costs 2022	Total 2022	Total 2021
	£	£	£	£	£
Wages and salaries/Nat. insurance	37979		1,000	38,979	66,606
Pension	735			735	654
National insurance	1,000				
Support costs for grants and activities			18,794	18,794	20,032
Resources expended on managing and administering the charity		2234	18,794	21,028	22,117
Total Resources Expended	£39,714	£2,234	£38,587	£80,535	£109,408

6 NET INCOMING RESOURCES/(RESOURCES EXPENDED)

	Total 2022	Total 2021
	£	£
This is stated after charging		
Depreciation of tangible fixed assets owned by the charity	2234	2,085
Audit & Accountancy fees	2174	3,966
Professional fees	577	896
	4985	6946

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2022.

During the year no Trustees received any remuneration (2022 - £NIL)

During the year no Trustees received any benefit in kind (2022 - £NIL)

During the year no Trustees received any reimbursement of expenses (2021 - £NIL)

7 STAFF COSTS AND NUMBERS

Staff costs were as follows	2022	2021
	£	£
Voluntary Expenses	36,979	60,938

The average monthly number of employees during the year was as follows

	2022	2021
Administrative	3	3

No employee received remuneration amounting to more than £50000 in either year

TANGIBLE FIXED ASSETS	Motor Vehicles	Equipment	Fixtures & Fittings	Total	Total
	£	£	£	£	£
Cost					
At 1 April 2021	0	4837	308	5145	6,119
Addition in year		1896		1,896	1,690
	0	6733	308	7040	7810

Depreciation

At 1 April 2021	0	1683	77	1760	1,952
Charge for the year		474	0	474	423
At 31st March 2022	0	2157	77	2234	2,375

Net book value

At 31st March 2022	0	4575	231	4806	6,119
At 31 March 2021	0	12199	973	13172	11843

DEBTORS

	2022	2022	2021
Due within one year	£	£	£
Debtors			
Cash in hand and at bank	23459	30889	30,889
	23459	30889	30889

Law Leisure & Learning

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2022.

	2022	2021
	£	£
10 CREDITORS		
Amount falling due within one year	0	0
Bank Loan and overdrafts		0
Accruals	0	0
Tax & National Insurance Contribution	1000	2,834
	<u>£1,000</u>	<u>£2,834</u>

11 STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
UNRESTRICTED FUNDS				
General Funds	60426	80431	77163	63,694
General Fund 1				
Subtotal	<u>60426</u>	<u>80431</u>	<u>77163</u>	<u>63694</u>

RESTRICTED FUNDS

Restricted Funds	113773	27571	17000	124,344
	<u>113,773</u>	<u>27,571</u>	<u>17,000</u>	<u>124,344</u>

SUMMARY OF FUNDS

	£	£	£	£
General Funds	14426	70952	77163	8,215
Restricted Funds	140985	27571	17000	151,556
Total of Funds	<u>155411</u>	<u>98523</u>	<u>94163</u>	<u>159771</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Tangible fixed assets	0	4806	4806	5,145
Debtors due after more than 1 year				
Current assets	0	18484	18484	28,604
Creditors due within one year				
Total	<u>0</u>	<u>23291</u>	<u>23291</u>	<u>33748</u>

Law Leisure & Learning**DETAILED INCOME AND EXPENDITURE ACCOUNT**

For the year ended 31st March 2022

	Fund	
	31st March 2022	31st March 2021
<u>INCOME</u>	£	£
Birmingham Youth Service	17000	17000
BIRMINGHAM VOLUNTA BVSC	10571	29000
VIOLENCE REDUCTION UNIT	500	
	<u>28071</u>	
Community activities	<u>52361</u>	70952
	<u>80431</u>	<u>116952</u>
	80431	116952
<u>LESS : EXPENDITURE</u>		
Wages & Salaries	36979	60938.3
Pension	735	654
National Insurance contributions	1000	2834
Property rent and rate	11968	11872
Light & Heat	7652	10218.2
Printing, Postage & Stationery	120	243
Repairs & Maintenance	1757	2393
Functions	1288	0
Groceries	2279	2165.92
Insurance	3889	3056
Toiletries and first aid	1130	980
Travel and subsistence	577	896
Telephone and internet & Fax	1844	3068
Protective clothings	46	3056
Professional fees	914	3156
Audit & Accountancy fees	2174	3966
Sundries	476	0
Bank Charges	102	79.53
Depreciation - motor vehicles		0
Depreciation - office equipment	2157	1982
Depreciation - Fixtures and fittings	77	103
TOTAL EXPENDITURE	<u>77,163</u>	<u>111662</u>
NET INCOME FOR THE YEAR	£ <u>3269</u>	£ <u>5290</u>

LAW, LEISURE AND LEARNING

England & Wales - Charity number 1091447

Accounts

Registered Number **3491562**
Charity Number **1091447**

LAW LEISURE & LEARNING
(A Company Limited by Guarantee)

MANAGEMENT COMMITTEE REPORT AND FINANCIAL STATEMENTS

For the year ended 31st March 2021

Law Leisure & Learning

Statement of Financial Activities (including Income and Expenditure Accounts)
For the year ended 31st March 2021.

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<i>The following pages do not form part of the statutory accounts</i>	
Detailed income and expenditure account	15

LAW LEISURE & LEARNING MANAGEMENT COMMITTEE'S REPORT For the year ended 31st March 2021.

The Management Committee who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements of Law Leisure and Learning (the Charity) for the year ended 31st March 2021. The Management Committee confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirement of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities issued in October 2000.

Method of appointment or election of Management Committee

The Management of the Charity is the responsibility of the Management Committee who are elected and co-opted under the terms of the Articles of Association.

Constitution policies and objectives

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association

The principle object of the Charity is to teach Information Technology, English as a second language and Animature training. The charity also provides training in community recruitment agency and organises sporting activities including boxing and football and also run special courses for single mothers up to NVQ levels in Childcare, Cooking and Parenting. Other objects of the Charity include provision of teaching in Law and Regulation, a law centre for all nationalities with legal problems and mediation service to help people resolve disputes without the need for litigation.

There have been no changes in the objectives since the last annual report.

Organizational structure and decision making

The organization of the Charity is controlled by the members of the Management Committee.

Review of activities

During the year the Charity received a total of £116,952 from grants and other sources. The financial results for the year are shown in the annexed accounts

Reserves policy

It is the policy of the management committee to work towards holding the minimum reserves necessary to enable the Charity to meet its commitments for a minimum period of three months.

**LAW LEISURE & LEARNING
MANAGEMENT COMMITTEE'S REPORT
For the year ended 31st March 2021.**

Management committee's responsibilities

Company and Charity law applicable to charities in England/Wales requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for the period. In preparing those financial statements the Management Committee have

- * selected suitable accounting policies and applied them consistently,
- * made judgments and estimates that are reasonable and prudent,
- * stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- * prepared the financial statements on a going concern basis (unless it is inappropriate to presume that the Trust will continue in operation).

The Management Committee have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities. These account has been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The report was approved by the Management Committee on and signed on its behalf by

Kerry Holcroft
Secretary

Mark Springer
Director

Law Leisure & Learning
Independent Examiner's Report to the trustees of
Law Leisure & Learning
For the year ended 31st March 2021.

I report on the accounts for the year ended 31st March 2021 which are set out on pages 7 to 16 Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the charity Act 1993 (the Act) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts (under section 43 of the Act), to follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the 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 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 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 the matters set out in the statement below.

Independent examiner's statement

In the course of 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 section 41 of the Act; and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 Act; have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

J. Okundaye AFA FFTA FIAB
Jecom & Co
Incorporated Financial Accountants
276 Monument Road
Edgbaston
Birmingham
B16 8XF

Law Leisure & Learning

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31st March 2021.

	Note	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES					
Donations legacies and similar incoming resources	2	17,000	70,952	87,952	99,773
		<u>17,000</u>	<u>70,952</u>	<u>87,952</u>	<u>99,773</u>
RESOURCES EXPENDED					
Charitable expenditure:					
Cost of activities in furtherance of the charity's objects			63,772	63,772	46,846
Support costs for grants and activities	3				
Resources expended on managing and administering the charity	4	17,000	36,934	53,938	53,938
TOTAL RESOURCES EXPENDED	5	<u>17,000</u>	<u>100,706</u>	<u>117,706</u>	<u>100,784</u>
MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR					
			100,706	117,710	100,784
			-29,755	-29,755	-1,007
TOTAL FUNDS AT 1 APRIL 2020			19,716	19,716	19,716
TOTAL FUNDS AT 31st March 2021		<u>0</u>	<u>-29,755</u>	<u>-29,755</u>	<u>-1,007</u>

The Statement of Financial Activities includes all gains and losses recognized in the year
The notes on page 10 to 15 form part of these financial statements

BALANCE Sheet
As at 31st March 2021.

FIXED ASSETS	Note	<u>2021</u>	<u>2020</u>
		£	£
Tangible fixed assets	8	5145	6119
CURRENT ASSETS			
Debtors	9		
Cash at Bank and in Hand		<u>23459</u>	<u>4342</u>
		<u>23459</u>	<u>4342</u>
CREDITORS - Amount falling due within one year	10	0	0
NET CURRENT ASSETS		28604	10461
NET ASSETS	12	<u><u>28604</u></u>	<u><u>10461</u></u>
CHARITY FUNDS			
Restricted Funds	11	0	
Unrestricted Funds	11	<u>28604</u>	<u>10461</u>
		<u>28604</u>	<u>10461</u>

The Trustees have:-

- a] "For the year ending 31st March 2021 the charity was entitled to exemption from audit under section 477(2) of the Companies Act 2006 .
- b] The members have not required the charity to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c] The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting periods and preparation of the accounts.

The financial statements were approved by the Trustees on the 18th October 2021
And are signed on their behalf by:

Mark Springer
Director

The notes on pages 10 - 15 form part of these financial statements

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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31st March 2021.

1 ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002). The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP). "Accounting and Reporting by Charities" published in October 2000,

1.2 Charity Status

The members of the charity are the trustees named on page 1 in the event of the Charity being wound up.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 **Incoming resources**

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in this financial statements for services donated by volunteers.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2021.

Intangible income, which comprises donated services, is included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognized where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1.6 Cash flow

The financial statements do not include a cash flow statement because the charitable charity, as a small reporting entity is exempt from the requirement to prepare such a statement under the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets less their estimated residual value over their expected useful lives on the following basis:

Motor Vehicle	-	25% Straight line
Furnitures and Fixtures	-	25% Straight line
Office Equipment	-	25% Straight line

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2021.

2 DONATIONS, LEGACIES AND SIMILAR INCOMING RESOURCES

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income		70952	70,952	82,773
Birmingham & Blackcountry community fun	17,000		17,000	17,000
	<u>17,000</u>	<u>70,952</u>	<u>87,952</u>	<u>99,773</u>

3 SUPPORT COSTS FOR GRANTS AND ACTIVITIES

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Printing postage & stationary		243	243	412
Light & Heat		10218	10218	5402
Bank charges		80	80	86
Functions		0	0	520
Toiletries & first aid		980	980	1
Groceries		2166	2166	4023
Insurance		3056	3056	3382
Travel and subsistence		896	896	1376
Repairs & maintenance	0	2393	2393	2462
Total	<u>0</u>	<u>20032</u>	<u>20032</u>	<u>17665</u>

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2021.

4 RESOURCES EXPENDED ON MANAGING AND ADMINISTERING THE CHARITY

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Sundries		0	41	41
Audit & Accountancy fees		3,866	4,063	4,063
Professional fees		3,156	629	629
Property rent	17,000	11,872	42,391	42,391
Telephone		3,068	2,535	2,535
Depreciation - motor vehicles		0	65	65
Depreciation - office equipment		1,982	3,887	3,887
Depreciation - fixtures & fittings		103	324	324
Total	17000	36934	53893	53934

5 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE

	Staff Costs 2021 £	Depreciation 2021 £	Other Costs 2021 £	Total 2021 £	Total 2020 £
Wages and salaries/Nat. insurance	63772		2,834	66,606	49,680
Pension	654			654	654
Support costs for grants and activities			20,032	20,032	17,665
Resources expended on managing and administering the charity		2085	20,032	22,117	19,878
Total Resources Expended	£64,426	£2,085	£42,897	£109,408	£87,876

87,876

6 NET INCOMING RESOURCES/(RESOURCES EXPENDED)

	Total 2021 £	Total 2020 £
This is stated after charging		
Depreciation of tangible fixed assets owned by the charity	2085	2,213
Audit & Accountancy fees	3866	1,195
Professional fees	896	1,376
	6846	4784

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2021.

During the year no Trustees received any remuneration (2021 - £NIL)

During the year no Trustees received any benefit in kind (2021 - £NIL)

During the year no Trustees received any reimbursement of expenses (2020 - £NIL)

7 STAFF COSTS AND NUMBERS

Staff costs were as follows	2021	2020
	£	£
Voluntary Expenses	60,938	44,012

The average monthly number of employees during the year was as follows

	2021	2020
Administrative	3	2

No employee received remuneration amounting to more than £50000 in either year

TANGIBLE FIXED ASSETS	Motor Vehicles	Equipment	Fixtures & Fittings	Total	Total
	£	£	£	£	£
Cost					
At 1 April 2020	0	5709	411	6119	7,813
Addition in year		1110		1,690	1,100
	<u>0</u>	<u>6819</u>	<u>411</u>	<u>7810</u>	<u>8913</u>
Depreciation					
At 1 April 2020	0	1705	103	1952	2,228
Charge for the year		278	0	423	275
At 31st March 2021	<u>0</u>	<u>1982</u>	<u>103</u>	<u>2375</u>	<u>2,503</u>
Net book value					
At 31st March 2021	<u>0</u>	<u>4837</u>	<u>308</u>	<u>5145</u>	<u>6,119</u>
At 31 March 2020	<u>0</u>	<u>12199</u>	<u>973</u>	<u>13172</u>	<u>11843</u>

DEBTORS

	2021	2021	2020
Due within one year	£	£	£
Debtors			
Cash in hand and at bank	23459	30889	30,889
	<u>23459</u>	<u>30889</u>	<u>30889</u>

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2021.

	2021	2020
	£	£
10 CREDITORS		
Amount falling due within one year	0	0
Bank Loan and overdrafts		0
Accruals	0	0
Tax & National Insurance Contribution	2834	2,834
	<u>£2,834</u>	<u>£2,834</u>

11 STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resource: Expended	Carried Forward
	£	£	£	£
UNRESTRICTED FUNDS				
General Funds	55136	116952	111562	60,526
General Fund 1				
Subtotal	<u>55136</u>	<u>116952</u>	<u>111562</u>	<u>60526</u>

RESTRICTED FUNDS

Restricted Funds	84773	116952	17000	184,725
	<u>84,773</u>	<u>116,952</u>	<u>17,000</u>	<u>184,725</u>

SUMMARY OF FUNDS

General Funds	55136	116952	111562	60,526
Restricted Funds	111985	116952	17000	211,937
Total of Funds	<u>167121</u>	<u>233904</u>	<u>128562</u>	<u>272463</u>

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Tangible fixed assets	0	5145	5145	6,119
Debtors due after more than 1 year				
Current assets	0	28604	28604	10,461
Creditors due within one year				
Total	<u>0</u>	<u>33748</u>	<u>33748</u>	<u>16580</u>

Law Leisure & Learning**DETAILED INCOME AND EXPENDITURE ACCOUNT**

For the year ended 31st March 2021

<u>INCOME</u>	~	Fund	
		31st March 2021	31st March 2020
		£	£
Birmingham Youth Service		17000	17000
PTC CCLORS		29000	
Community activities		70952	82773
		<u>116952</u>	<u>99773</u>
		116952	99773
<u>LESS : EXPENDITURE</u>			
Wages & Salaries		60938	44012
Pension		654	654
National Insurance contributions		2834	2834
Property rent and rate		11872	21459
Light & Heat		10218	5402
Printing, Postage & Stationery		243	412
Repairs & Maintenance		2393	2462
Functions		0	520
Groceries		2166	4023
Insurance		3056	3382
Toiletries and first aid		980	1
Travel and subsistence		896	1376
Telephone & Fax		3068	2636
Protective clothings		3056	
Professional fees		3156	6134
Audit & Accountancy fees		3866	1195
Sundries		0	
Bank Charges		80	86
Depreciation - motor vehicles			
Depreciation - office equipment		1982	2076
Depreciation - Fixtures and fittings		103	137
TOTAL EXPENDITURE		<u>111,562</u>	<u>98801</u>
NET INCOME FOR THE YEAR		£ <u>5390</u>	£ <u>972</u>

