

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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LEGAL AND ADMINISTRATIVE INFORMATION
For the year ended 31st March 2021

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 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

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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>
		23459	4342
CREDITORS - Amount falling due within one year	10	0	0
NET CURRENT ASSETS		28604	10461
NET ASSETS	12	<u>28604</u>	<u>10461</u>
CHARITY FUNDS			
Restricted Funds	11	0	
Unrestricted Funds	11	<u>28604</u>	<u>10461</u>
		28604	10461

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

Law Leisure & Learning
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.

Law Leisure & Learning

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		70,952	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		10,218	10,218	5,402
Bank charges		80	80	86
Functions		0	0	520
Toiletries & first aid		980	980	1
Groceries		2,166	2,166	4,023
Insurance		3,056	3,056	3,382
Travel and subsistence		896	896	1,376
Repairs & maintenance	0	2,393	2,393	2,462
Total	<u>0</u>	<u>20,032</u>	<u>20,032</u>	<u>17,665</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		1982	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
	0	6819	411	7810	8913
Depreciation					
At 1 April 2020	0	1705	103	1952	2,228
Charge for the year		278	0	423	275
At 31st March 2021	0	1982	103	2375	2,503
Net book value					
At 31st March 2021	0	4837	308	5145	6,119
At 31 March 2020	0	12199	973	13172	11843

DEBTORS

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

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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

	Fund	
	31st March 2021	31st March 2020
<u>INCOME</u>	£	£
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>

