

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

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**LAW LEISURE & LEARNING**  
(A Company Limited by Guarantee)

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**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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**Law Leisure & Learning**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**For the year ended 31st March 2022**

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 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 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 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.**

		<b>Restricted Funds 2022 £</b>	<b>Unrestricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>
	<b>Note</b>			
<b>INCOMING RESOURCES</b>				
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>
<b>RESOURCES EXPENDED</b>				
<b>Charitable expenditure:</b>				
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
<b>TOTAL RESOURCES EXPENDED</b>	<b>5</b>	<u>28071</u>	<u>49091</u>	<u>77162</u>
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR</b>				
		28,071	3,269	31,340
TOTAL FUNDS AT 1 APRIL 2021		0	4383	4383
<b>TOTAL FUNDS AT 31st March 2022</b>		<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.**

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

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

**3 SUPPORT COSTS FOR GRANTS AND ACTIVITIES**

	<b>Restricted Funds 2022 £</b>	<b>Unrestricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
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
<b>Total</b>	<b>0</b>	<b>18794</b>	<b>18794</b>	<b>20032</b>

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**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31st March 2022.**

**4 RESOURCES EXPENDED ON MANAGING AND ADMINISTERING THE CHARITY**

	<b>Restricted Funds 2022 £</b>	<b>Unrestricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
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
<b>Total</b>	<b>17000</b>	<b>36934</b>	<b>40512</b>	<b>53934</b>

**5 ANALYSIS OF RESOURCES EXPENDED BY EXPENDITURE TYPE**

	<b>Staff Costs 2022 £</b>	<b>Depreciation 2022 £</b>	<b>Other Costs 2022 £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
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
<b>Total Resources Expended</b>	<b>£39,714</b>	<b>£2,234</b>	<b>£38,587</b>	<b>£80,535</b>	<b>£109,408</b>

**6 NET INCOMING RESOURCES/(RESOURCES EXPENDED)**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
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
	<b>4985</b>	<b>6946</b>

## 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	<b>2022</b>	2021
	£	£
Voluntary Expenses	36,979	60,938

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

	<b>2022</b>	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
<b>Depreciation</b>					
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

	<b>2022</b>	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
	£	£
<b>10 CREDITORS</b>		
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
	£	£	£	£
<b>UNRESTRICTED FUNDS</b>				
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
	£		£
<b><u>INCOME</u></b>			
Birmingham Youth Service	<b>17000</b>		<b>17000</b>
BIRMINGHAM VOLUNTA BVSC	<b>10571</b>		<b>29000</b>
VIOLENCE REDUCTION UNIT	<b>500</b>		
	<b>28071</b>		
Community activities	<b>52361</b>		<b>70952</b>
	<b>80431</b>	<b>80431</b>	<b>116952</b>
			<b>116952</b>
<b><u>LESS : EXPENDITURE</u></b>			
Wages & Salaries	<b>36979</b>		<b>60938.3</b>
Pension	<b>735</b>		<b>654</b>
National Insurance contributions	<b>1000</b>		<b>2834</b>
Property rent and rate	<b>11968</b>		<b>11872</b>
Light & Heat	<b>7652</b>		<b>10218.2</b>
Printing, Postage & Stationery	<b>120</b>		<b>243</b>
Repairs & Maintenance	<b>1757</b>		<b>2393</b>
Functions	<b>1288</b>		<b>0</b>
Groceries	<b>2279</b>		<b>2165.92</b>
Insurance	<b>3889</b>		<b>3056</b>
Toiletries and first aid	<b>1130</b>		<b>980</b>
Travel and subsistence	<b>577</b>		<b>896</b>
Telephone and internet & Fax	<b>1844</b>		<b>3068</b>
Protective clothings	<b>46</b>		<b>3056</b>
Professional fees	<b>914</b>		<b>3156</b>
Audit & Accountancy fees	<b>2174</b>		<b>3966</b>
Sundries	<b>476</b>		<b>0</b>
Bank Charges	<b>102</b>		<b>79.53</b>
Depreciation - motor vehicles			<b>0</b>
Depreciation - office equipment	<b>2157</b>		<b>1982</b>
Depreciation - Fixtures and fittings	<b>77</b>		<b>103</b>
TOTAL EXPENDITURE		<b>77,163</b>	<b>111662</b>
NET INCOME FOR THE YEAR	£	<b>3269</b>	£ <b>5290</b>