

**Registered No 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
Statement of Financial Activities	7
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	<b>1091447</b>
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 and Animapure 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 40 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 for the charity 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 &amp; Learning

**STATEMENT OF FINANCIAL ACTIVITIES****For the year ended 31st March 2023.**

		<b>Restricted Funds 2023 £</b>	<b>Unrestricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>
	<b>Note</b>			
<b>INCOMING RESOURCES</b>				
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>
<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	44818	0	44818
Resources expended on managing and administering the charity	4		20724	20724
<b>TOTAL RESOURCES EXPENDED</b>	<b>5</b>	<u>44818</u>	<u>20724</u>	<u>65542</u>
<b>MOVEMENT IN TOTAL FUNDS FOR THE YEAR - NET INCOME/(EXPENDITURE) FOR THE YEAR</b>				
		44,818	11,339	56,157
TOTAL FUNDS AT 1 APRIL 2022		0	4383	4383
<b>TOTAL FUNDS AT 31st March 2023</b>		<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.**

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

**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	<b>17000</b>
Birmingham City Council	10,571		10,571	<b>500</b>
Celebrating Communities	5,000		5,000	
Street Games	12,247		12,247	
Violence reduction unit	500		500	
	<b>45,318</b>	<b>0</b>	<b>45,318</b>	<b>17,500</b>

3 SUPPORT COSTS FOR GRANTS AND ACTIVITIES

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

## Law Leisure & Learning

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2023.

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

	<b>Restricted Funds 2023 £</b>	<b>Unrestricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Sundries		700	41	<b>410</b>
Audit & Accountancy fees		2,174	4,063	<b>4063</b>
Professional fees		60	629	<b>629</b>
Property rent	17,000	11,327	28,327	<b>28968</b>
Telephone and internet		999	2,535	<b>2535</b>
Depreciation - motor vehicles		0	65	<b>65</b>
Depreciation - office equipment		1336	3,887	<b>3887</b>
Depreciation - fixtures & fittings		58	324	<b>324</b>
<b>Total</b>	<b>17000</b>	<b>36934</b>	<b>39871</b>	<b>40512</b>

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

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

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

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

Professional fees

862	<b>577</b>
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	<b>29,584</b>	<b>36979</b>
Pension	<b>396</b>	
Employer National Insurance Contributions	<b>1,549</b>	

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

	2023	2022
Administrative	3	<b>3</b>

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	<b>5145</b>
Addition in year		384		384	<b>1896</b>
	0	4960	231	5191	7040
Depreciation					
At 1 April 2022	0	1240	58	1298	<b>1760</b>
Charge for the year		96	0	96	<b>474</b>
At 31st March 2023	0	1336	58	1394	2,234
Net book value					
At 31st March 2023	0	3624	173	3797	<b>4806</b>
At 31 March 2022	0	12199	973	13172	11843

#### DEBTORS

Due within one year

Debtors

Cash in hand and at bank

	2023	2023	2022
	£	£	£
	5111	5111	<b>30889</b>

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

## Law Leisure & Learning

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2023.

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

### 11 STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Carried Forward
	£	£	£	£
<b>UNRESTRICTED FUNDS</b>				
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
<b><u>INCOME</u></b>	<b>£</b>	<b>INCOME £</b>
<b><u>Restricted grants</u></b>		<b>76881</b>
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>80431</u>
	76881	108502
<b><u>LESS : EXPENDITURE</u></b>		
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
<b>TOTAL EXPENDITURE</b>	<b>65,542</b>	<b>77163</b>
<b>NET INCOME FOR THE YEAR</b>	<b>£ <u>11339</u></b>	<b>£ <u>3269</u></b>