

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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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	31,340
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

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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.

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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

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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
	7,712		7,712	11,071

3 SUPPORT COSTS FOR GRANTS AND ACTIVITIES

	Restricted Funds 2024	Unrestricted Funds 2024	Total Funds 2024	Total Funds 2023
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	£	£	£	£
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

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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
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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

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

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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

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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>11633</u>	<u>11633</u>	<u>33748</u>

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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>	<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€

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