

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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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 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

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.

		Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £
	Note			
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
	30,250	0	30,250	2,024

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	0	18128	18128	26255

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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	18794
Resources expended on managing and administering the charity		1619	18,128	19,747	21028
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

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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

	2025	2025	2024
	£	£	£
Due within one year			
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