

CORAM LIFE EDUCATION WEST MERCIA

England & Wales · Charity number 1102580

Details

Other names LIFE EDUCATION CENTRES (WORCESTERSHIRE), LEC
(WORCESTERSHIRE), LECW

Status Registered

Legal form Charitable company

Company number [04417035](#)

Registered 2004-03-11

Register [View on the Charity Commission register](#)

Contact

Address 15 Hartford Close
Harborne
Birmingham
B17 8AU

Phone 0121 420 4947

Email lec.worcs@freeuk.com

Activities

Objects: I) TO ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE PARTICULARLY IN RESPECT OF THE DANGERS OF DRUGS AND ADDICTIVE MATERIALS AND SUBSTANCES PRIMARILY BY VIDEOS AND OTHER FORMS OF AUDIO VISUAL MATERIAL AND PUBLICATIONS AND BY USING ANY OTHER MEANS OF DISSEMINATION AND COMMUNICATION OF EDUCATIONAL MATERIAL AND INFORMATION;II) TO PRESERVE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF THE PUBLIC WITH SPECIAL REFERENCE TO CHILDREN AND YOUNG PEOPLE;III) TO PROVIDE RELIEF AND REHABILITATION FOR THE PUBLIC WITH SPECIAL REFERENCE TO CHILDREN AND YOUNG PEOPLE AFFECTED AND SUFFERING FROM ILLNESS, DISEASES OR SICKNESS WITH PARTICULAR REGARD TO CONDITIONS CONSEQUENT UPON DRUG AND ALCOHOL ABUSE AND SIMILAR SOCIAL PROBLEMSIN ALL CASES IN THE AREA OF WORCESTERSHIRE.

Activities: The companys objects and its principal activity is that of peripatetic health and drug prevention education to primary school children in Worcestershire.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Other Charitable Purposes
- **Who:** Children/young People

Geography

- **Area of benefit:** WORCESTERSHIRE
- Warwickshire
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£115,389	£110,776	-	-
2024-03-31	£106,109	£98,211	-	-
2023-03-31	£101,897	£88,317	-	-
2022-03-31	£119,259	£105,497	-	-
2021-03-31	£58,601	£56,960	-	-

Trustees

Name	Role	Appointed
VICTOR MICHAEL CLEMENTS LYTTLE FCA	Chair	
PAUL DALLIMER		
Phoebe Jennifer Lyttle		2024-03-31
Thomas Jackson Clements Lyttle		2024-03-31

CORAM LIFE EDUCATION WEST MERCIA

England & Wales - Charity number 1102580

Accounts

CORAM LIFE EDUCATION WEST MERCIA

Company No. 04417035

Charity No. 1102580

FINANCIAL STATEMENTS

for the year ended

31 MARCH 2025

CORAM LIFE EDUCATION WEST MERCIA

CHARITY INFORMATION

DIRECTORS	V M C Lyttle FCA P D Dallimer S Cusak Mrs P Cusak Ms P J Lyttle T J C Lyttle
PRINCIPLE OFFICE	6 The Grove Hampton in Arden Solihull B92 0HD
REGISTERED OFFICE	13 Portland Road Edgbaston Birmingham B16 9HN
BANKERS	HSBC Plc 148 High Street Harbourne Birmingham B17 9PN
CHARITY REGISTRATION NUMBER	1102580
COMPANY NUMBER	04417035
INDEPENDENT EXAMINER	Ben Eley FCA Barnett Ravenscroft Limited Chartered Accountants 13 Portland Road Edgbaston Birmingham B16 9HN

CORAM LIFE EDUCATION WEST MERCIA
(A company limited by guarantee and not having a share capital)

DIRECTORS' REPORT

for the year ended 31 March 2025

The directors present their annual report and the financial statements for the year ended 31 March 2025.

OBJECTS OF THE COMPANY

The company is governed by a Memorandum and Articles of Association.

The company's objects and principal activity is that of peripatetic health and drug prevention education to primary school children in Worcestershire.

ORGANISATION

The day to day activities of the company are organised by a manager. The manager reports to the directors at regular bi-monthly meetings. Five educators and the manager, who are all qualified teachers, deliver the health education programme to children from a mobile classroom and in the schools classrooms by arrangement with schools.

DIRECTORS

The directors who are also trustees who held office during the year are listed on page 1. Where a casual vacancy arises during the year, the members may appoint a person to fill the position until the next Annual General Meeting.

APPOINTMENT, INDUCTION AND TRAINING OF NEW TRUSTEES

New trustees are appointed from knowledge of existing trustees as to their experience either with other charities or in the field of operations of Life Education Centres (Worcestershire). The induction process for newly appointed trustees comprises an initial meeting with the Chairman of Trustees and on review of the charitable objectives of the company and powers of the Board of Trustees.

FINANCES

One charitable trust has pledged continuing support with quarterly donations and an interest free loan.

The financial statements for the year to 31 March 2025 are attached to this report. The total of funds raised and contributions received from schools, was £115,389 (2024 - £106,109). The total expenditure during the year was £110,776 (2024 - £98,211) leaving a surplus of £4,613 (2024 - £7,898).

INVESTMENT POWERS

Under the Memorandum and Articles of Association, the company has the power to make investments which the directors consider appropriate.

CORAM LIFE EDUCATION WEST MERCIA

(A company limited by guarantee and not having a share capital)

DIRECTORS' REPORT

for the year ended 31 March 2025

PUBLIC BENEFIT

The directors confirm that they have paid due regard to the guidance given by the Charity Commission on public benefit. The directors consider that all the charitable activities of the charity are for public benefit.

RESERVES POLICY

It is the intention of the directors to maintain the company's unrestricted reserves at a level sufficient for it to meet the costs of delivering the programme to schools and to meet the management, administration and support costs. This is being achieved with the support of the charitable trust referred to above.

FIXED ASSETS

The movement in tangible fixed assets during the year are set out in the financial statements.

SMALL COMPANY PROVISIONS

The report has been prepared in accordance with the statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the directors on 3 December 2025 and signed on its behalf by :

V M C LYTTLE
Director

CORAM LIFE EDUCATION WEST MERCIA
(A company limited by guarantee and not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS ON THE UNAUDITED ACCOUNTS

for the year ended 31 March 2025

I report on the accounts for the year ended 31 March 2025 set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to :

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act: and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes 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 those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving cause to believe that in any respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (applicable to the charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland

have not been met; or

to which in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached. I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Ben Eley FCA
Independent examiner
For and behalf of Barnett Ravenscroft Limited
Chartered Accountants

13 Portland Road
Edgbaston
Birmingham
B16 9HN

3 December 2025

CORAM LIFE EDUCATION WEST MERCIA

(A company limited by guarantee and not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

for the year ended 31 March 2025

INCOMING RESOURCES	Notes	2025	2024
		£	£
Incoming resources from generated funds :			
Voluntary Income			
Investment Income			
Grants and Donations		39,200	35,000
Activities to Generate Funds :			
Contributions from Schools		76,189	71,109
Sundry Income		-	-
Total incoming resources		<u>115,389</u>	<u>106,109</u>
RESOURCES EXPENDED			
Cost of Generating Funds :			
Costs of voluntary income	3	3,438	3,527
Charitable Activities	4	85,992	75,053
Governance Cost	5	21,346	19,631
Total resource expended		<u>110,776</u>	<u>98,211</u>
		2025	2024
		General	General
		Fund	Fund
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR		4,613	7,898
Funds brought forward		(5,496)	(13,394)
Funds carried forward		<u>(883)</u>	<u>(5,496)</u>

The accumulated fund above is all unrestricted

The notes on pages 7 to 9 form part of these accounts

CORAM LIFE EDUCATION WEST MERCIA
(A company limited by guarantee and not having a share capital)

STATEMENT OF FINANCIAL POSITION

for the year ended 31 March 2025

	Notes	<u>2025</u>		<u>2024</u>	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	8		827		1,928
CURRENT ASSETS					
Stock		1,000		1,000	
Debtors	9	<u>26,000</u>		<u>13,888</u>	
		<u>27,000</u>		<u>14,888</u>	
CREDITORS : Amounts falling due within one year	10	<u>(28,710)</u>		<u>(22,312)</u>	
NET CURRENT LIABILITIES			(1,710)		(7,424)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(883)</u>		<u>(5,496)</u>
FUNDS					
General Unrestricted Fund			<u>(883)</u>		<u>(5,496)</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibility for :-

- (i) ensuring the company keeps proper accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006 and with Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the trustees on 3 December 2025 and signed on its behalf by

V M C LYTTLE
Director

The notes on pages 7 to 9 form part of these financial statements

CORAM LIFE EDUCATION WEST MERCIA

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

1. GENERAL INFORMATION AND BASIS OF PREPERATION

Coram Life Education West Mercia is a private company limited by guarantee, registered in England and Wales. The address of the registered office is 13 Portland Road, Edgbaston, Birmingham, B16 9HN.

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 April 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2019 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preperation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. ACCOUNTING POLICIES

a Incoming Resources

Incoming resources are included in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

b Grants Received

Grants are credited to the Statement of Financial Activities as received.

c Resources Expended

Expenditure is included on an accruals basis as a liability is incurred, and is allocated to the particular activity to which it relates. The resources expended comprise the following:-

- (i) Cost of generating funds: which comprise the costs associated with attracting voluntary income.
- (ii) Charitable activities expenditure: which comprise those costs incurred by the charity in delivery of its activities for its beneficiaries.
- (iii) Governance costs: which comprise those costs associated with meeting the constitutional and statutory requirments of the charity.
- (iv) All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource and costs relating to a particular activity are allocated directly to them.

d Fixed Assets

All fixed assets are intially recorded at cost or valuation.

CORAM LIFE EDUCATION WEST MERCIA

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2025

2. ACCOUNTING POLICIES (continued)

e Depreciation

Depreciation is calculated so as to write off the cost of the asset, less its estimated residual value, over the useful economic life of that asset as follows :-

Mobile classroom	- 10% straight line
Computer equipment	- 33 1/3% straight line
Motor vehicle	- 20% written down value
Office equipment	- 20% written down value

3. COST OF GENERATING VOLUNTARY INCOME

	2025	2024
	£	£
Sundries	438	527
Fund raising	3,000	3,000
	<u>3,438</u>	<u>3,527</u>

All the above are considered to be the support costs of the charity.

4. COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Travelling Expenses	3,109	2,810
Depreciation	-	202
Promotional Literature	-	-
Licence	8,667	8,416
Salary and Sub Contract	68,110	59,711
Training Courses	3,615	1,641
Sundry Expenses	1,847	2,135
Loss on disposal of tangible assets	606	-
Teaching Accessories	38	138
	<u>85,992</u>	<u>75,053</u>

5. GOVERNANCE COSTS

	2025	2024
	£	£
Administrartion and Finance Costs	19,138	17,270
Reporting Accountants Fees	1,713	1,838
Depreciation	495	523
	<u>21,346</u>	<u>19,631</u>

6. NET INCOMING RESOURCES FOR THE YEAR

	2025	2024
	£	£
This is stated after charging :-		
Depreciation of owned assets	<u>495</u>	<u>725</u>

7. DIRECTORS AND STAFF COSTS

No remuneration was paid or is payable to the directors for the year (2024 : £Nil).

Expenses reimbursed to a director during the year £Nil (2024 : £Nil).

CORAM LIFE EDUCATION WEST MERCIA

NOTES TO THE ACCOUNTS

for the year ended 31 March 2025

8. TANGIBLE FIXED ASSETS

	<u>Mobile Classroom</u>	<u>Office and Computer Equipment</u>	<u>Total</u>
COST			
At 31 March 2024	2,021	3,969	5,990
Additions	-	-	-
Disposals	(2,021)	-	(2,021)
At 31 March 2025	<u>-</u>	<u>3,969</u>	<u>3,969</u>
DEPRECIATION			
At 31 March 2024	1,415	2,647	4,062
Charge for the year	-	495	495
Disposals	(1,415)	-	(1,415)
At 31 March 2025	<u>-</u>	<u>3,142</u>	<u>3,142</u>
NET BOOK VAUE			
At 31 March 2025	<u>-</u>	<u>827</u>	<u>827</u>
At 31 March 2024	<u>606</u>	<u>1,322</u>	<u>1,928</u>

9. DEBTORS

	2025 <u>£</u>	2024 <u>£</u>
Trade Debtors	24,039	11,927
Other Debtors	1,961	1,961
	<u>26,000</u>	<u>13,888</u>

10. CREDITORS: Amounts falling due within one year

	2025 <u>£</u>	2024 <u>£</u>
Bank Overdraft	16,209	10,670
Trade Creditors	1,009	150
Social Security Costs	1,392	1,392
Accruals	1,700	1,700
Loans	8,400	8,400
	<u>28,710</u>	<u>22,312</u>

10. MEMBERS' LIABILITY

The liability of the members' is limited on a winding up to a sum not exceeding £1 each. (The company is limited by guarantee and therefore does not have a share capital).

CORAM LIFE EDUCATION WEST MERCIA

England & Wales - Charity number 1102580

Accounts

FINANCIAL STATEMENTS

for the year ended

31 MARCH 2024

CORAM LIFE EDUCATION WEST MERCIA

CHARITY INFORMATION

DIRECTORS	V M C Lyttle FCA P D Dallimer S Cusak Mrs P Cusak Ms P J Lyttle T J C Lyttle
PRINCIPLE OFFICE	6 The Grove Hampton in Arden Solihull B92 0HD
REGISTERED OFFICE	13 Portland Road Edgbaston Birmingham B16 9HN
BANKERS	HSBC Plc 148 High Street Harbourne Birmingham B17 9PN
CHARITY REGISTRATION NUMBER	102580
COMPANY NUMBER	04417035
INDEPENDENT EXAMINER	Richard Gold FCA Barnett Ravenscroft Limited Chartered Accountants 13 Portland Road Edgbaston Birmingham B16 9HN

CORAM LIFE EDUCATION WEST MERCIA

(A company limited by guarantee and not having a share capital)

DIRECTORS' REPORT

for the year ended 31 March 2024

The directors present their annual report and the financial statements for the year ended 31 March 2024.

OBJECTS OF THE COMPANY

The company is governed by a Memorandum and Articles of Association.

The company's objects and principal activity is that of peripatetic health and drug prevention education to primary school children in Worcestershire.

ORGANISATION

The day to day activities of the company are organised by a manager. The manager reports to the directors at regular bi-monthly meetings. Five educators and the manager, who are all qualified teachers, deliver the health education programme to children from a mobile classroom and in the schools classrooms by arrangement with schools.

DIRECTORS

The directors who are also trustees who held office during the year are listed on page 1. Where a casual vacancy arises during the year, the members may appoint a person to fill the position until the next Annual General Meeting.

APPOINTMENT, INDUCTION AND TRAINING OF NEW TRUSTEES

New trustees are appointed from knowledge of existing trustees as to their experience either with other charities or in the field of operations of Life Education Centres (Worcestershire). The induction process for newly appointed trustees comprises an initial meeting with the Chairman of Trustees and on review of the charitable objectives of the company and powers of the Board of Trustees.

FINANCES

One charitable trust has pledged continuing support with quarterly donations and an interest free loan.

The financial statements for the year to 31 March 2024 are attached to this report. The total of funds raised and contributions received from schools, was £106,109 (2023 - £101,897). The total expenditure during the year was £98,211 (2023 - £88,317) leaving a surplus of £7,898 (2023 - £13,580).

INVESTMENT POWERS

Under the Memorandum and Articles of Association, the company has the power to make investments which the directors consider appropriate.

CORAM LIFE EDUCATION WEST MERCIA

(A company limited by guarantee and not having a share capital)

DIRECTORS' REPORT

for the year ended 31 March 2024

PUBLIC BENEFIT

The directors confirm that they have paid due regard to the guidance given by the Charity Commission on public benefit. The directors consider that all the charitable activities of the charity are for public benefit.

RESERVES POLICY

It is the intention of the directors to maintain the company's unrestricted reserves at a level sufficient for it to meet the costs of delivering the programme to schools and to meet the management, administration and support costs. This is being achieved with the support of the charitable trust referred to above.

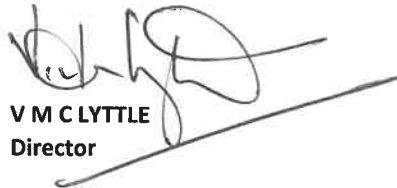
FIXED ASSETS

The movement in tangible fixed assets during the year are set out in the financial statements.

SMALL COMPANY PROVISIONS

The report has been prepared in accordance with the statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the directors on 6 December 2024 and signed on its behalf by :



V M C LYTTLE
Director

CORAM LIFE EDUCATION WEST MERCIA

(A company limited by guarantee and not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS ON THE UNAUDITED ACCOUNTS

for the year ended 31 March 2024

I report on the accounts for the year ended 31 March 2024 set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to :

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act: and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes 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 those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving cause to believe that in any respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (applicable to the charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland

have not been met; or

to which in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached. I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Richard Gold FCA
Independent examiner
For and behalf of Barnett Ravenscroft Limited
Chartered Accountants



13 Portland Road
Edgbaston
Birmingham
B16 9HN

6 December 2024

CORAM LIFE EDUCATION WEST MERCIA**(A company limited by guarantee and not having a share capital)****STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)****for the year ended 31 March 2024**

INCOMING RESOURCES	Notes	2024	2023
		£	£
Incoming resources from generated funds :			
Voluntary Income			
Investment Income			
Grants and Donations		35,000	40,000
Activities to Generate Funds :			
Contributions from Schools		71,109	61,897
Sundry Income		-	-
Total incoming resources		<u>106,109</u>	<u>101,897</u>
RESOURCES EXPENDED			
Cost of Generating Funds :			
Costs of voluntary income	3	3,527	3,610
Charitable Activities	4	75,053	65,688
Governance Cost	5	19,631	19,019
Total resource expended		<u>98,211</u>	<u>88,317</u>
		2024	2023
		General	General
		Fund	Fund
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR		7,898	13,580
Funds brought forward		(13,394)	(26,974)
Funds carried forward		<u>(5,496)</u>	<u>(13,394)</u>

The accumulated fund above is all unrestricted

The notes on pages 7 to 9 form part of these accounts

CORAM LIFE EDUCATION WEST MERCIA**(A company limited by guarantee and not having a share capital)****STATEMENT OF FINANCIAL POSITION****for the year ended 31 March 2024**

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	8		1,928		1,501
CURRENT ASSETS					
Stock		1,000		1,000	
Debtors	9	<u>13,888</u>		<u>10,544</u>	
		<u>14,888</u>		<u>11,544</u>	
CREDITORS : Amounts falling due within one year	10	<u>(22,312)</u>		<u>(26,439)</u>	
NET CURRENT LIABILITIES			(7,424)		(14,895)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(5,496)</u>		<u>(13,394)</u>
FUNDS					
General Unrestricted Fund			<u>(5,496)</u>		<u>(13,394)</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibility for :-

- (i) ensuring the company keeps proper accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006 and with Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the trustees on 6 December 2024 and signed on its behalf by



V M C LYTTLE
Director

The notes on pages 7 to 9 form part of these financial statements

CORAM LIFE EDUCATION WEST MERCIA

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

1. GENERAL INFORMATION AND BASIS OF PREPERATION

Coram Life Education West Mercia is a private company limited by guarantee, registered in England and Wales. The address of the registered office is 13 Portland Road, Edgbaston, Birmingham, B16 9HN.

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 April 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2019 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. ACCOUNTING POLICIES

a Incoming Resources

Incoming resources are included in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

b Grants Received

Grants are credited to the Statement of Financial Activities as received.

c Resources Expended

Expenditure is included on an accruals basis as a liability is incurred, and is allocated to the particular activity to which it relates. The resources expended comprise the following:-

- (i) Cost of generating funds: which comprise the costs associated with attracting voluntary income.
- (ii) Charitable activities expenditure: which comprise those costs incurred by the charity in delivery of its activities for its beneficiaries.
- (iii) Governance costs: which comprise those costs associated with meeting the constitutional and statutory requirements of the charity.
- (iv) All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource and costs relating to a particular activity are allocated directly to them.

d Fixed Assets

All fixed assets are intially recorded at cost or valuation.

CORAM LIFE EDUCATION WEST MERCIA

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2024

2. ACCOUNTING POLICIES (continued)

e Depreciation

Depreciation is calculated so as to write off the cost of the asset, less its estimated residual value, over the useful economic life of that asset as follows :-

Mobile classroom	- 10% straight line
Computer equipment	- 33 1/3% straight line
Motor vehicle	- 20% written down value
Office equipment	- 20% written down value

3. COST OF GENERATING VOLUNTARY INCOME

	2024	2023
	£	£
Sundries	527	610
Fund raising	3,000	3,000
	<u>3,527</u>	<u>3,610</u>

All the above are considered to be the support costs of the charity.

4. COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Van Expenses	-	-
Depreciation	202	202
Promotional Literature	-	-
Licence	8,416	8,296
Salary and Sub Contract	59,711	52,456
Training Courses	1,641	680
Sundry Expenses	4,945	4,032
Teaching Accessories	138	22
	<u>75,053</u>	<u>65,688</u>

5. GOVERNANCE COSTS

	2024	2023
	£	£
Administrartion and Finance Costs	17,270	17,346
Reporting Accountants Fees	1,838	1,500
Depreciation	523	173
	<u>19,631</u>	<u>19,019</u>

6. NET INCOMING RESOURCES FOR THE YEAR

	2024	2023
	£	£
This is stated after charging :-		
Depreciation of owned assets	<u>725</u>	<u>375</u>

7. DIRECTORS AND STAFF COSTS

No remuneration was paid or is payable to the directors for the year (2023 : £Nil).

Expenses reimbursed to a director during the year £Nil (2023 : £Nil).

CORAM LIFE EDUCATION WEST MERCIA

NOTES TO THE ACCOUNTS

for the year ended 31 March 2024

8. TANGIBLE FIXED ASSETS

	<u>Mobile Classroom</u>	<u>Office and Computer Equipment</u>	<u>Total</u>
COST			
At 31 March 2023	2,021	2,817	4,838
Additions	-	1,152	1,152
Disposals	-	-	-
At 31 March 2024	<u>2,021</u>	<u>3,969</u>	<u>5,990</u>
DEPRECIATION			
At 31 March 2023	1,213	2,124	3,337
Charge for the year	202	523	725
Disposals	-	-	-
At 31 March 2024	<u>1,415</u>	<u>2,647</u>	<u>4,062</u>
NET BOOK VAUE			
At 31 March 2024	<u>606</u>	<u>1,322</u>	<u>1,928</u>
At 31 March 2023	<u>808</u>	<u>693</u>	<u>1,501</u>

9. DEBTORS

	2024	2023
	£	£
Trade Debtors	11,927	8,583
Other Debtors	1,961	1,961
	<u>13,888</u>	<u>10,544</u>

10. CREDITORS: Amounts falling due within one year

	2024	2023
	£	£
Bank Overdraft	10,671	10,788
Trade Creditors	150	2,139
Social Security Costs	1,392	3,612
Accruals	1,700	1,500
Loans	8,400	8,400
	<u>22,312</u>	<u>26,439</u>

10. MEMBERS' LIABILITY

The liability of the members' is limited on a winding up to a sum not exceeding £1 each. (The company is limited by guarantee and therefore does not have a share capital).

CORAM LIFE EDUCATION WEST MERCIA

England & Wales - Charity number 1102580

Accounts

CORAM LIFE EDUCATION WEST MERCIA

Company No. 04417035
Charity No. 1102580

FINANCIAL STATEMENTS

for the year ended

31 MARCH 2023

CORAM LIFE EDUCATION WEST MERCIA

CHARITY INFORMATION

DIRECTORS	V M C Lyttle FCA P D Dallimer S Cusak Mrs P Cusak
PRINCIPLE OFFICE	6 The Grove Hampton in Arden Solihull B92 0HD
REGISERED OFFICE	13 Portland Road Edgbaston Birmingham B16 9HN
BANKERS	HSBC Plc 148 High Street Harbourne Birmingham B17 9PN
CHARITY REGISTRATION NUMBER	102580
COMPANY NUMBER	04417035
INDEPENDENT EXAMINER	Richard Gold FCA Barnett Ravenscroft Limited Chartered Accountants 13 Portland Road Edgbaston Birmingham B16 9HN

CORAM LIFE EDUCATION WEST MERCIA
(A company limited by guarantee and not having a share capital)

DIRECTORS' REPORT

for the year ended 31 March 2023

The directors present their annual report and the financial statements for the year ended 31 March 2023.

OBJECTS OF THE COMPANY

The company is governed by a Memorandum and Articles of Association.

The company's objects and principal activity is that of peripatetic health and drug prevention education to primary school children in Worcestershire.

ORGANISATION

The day to day activities of the company are organised by a manager. The manager reports to the directors at regular bi-monthly meetings. Five educators and the manager, who are all qualified teachers, deliver the health education programme to children from a mobile classroom and in the schools classrooms by arrangement with schools.

DIRECTORS

The directors who are also trustees who held office during the year are listed on page 1. Where a casual vacancy arises during the year, the members may appoint a person to fill the position until the next Annual General Meeting.

APPOINTMENT, INDUCTION AND TRAINING OF NEW TRUSTEES

New trustees are appointed from knowledge of existing trustees as to their experience either with other charities or in the field of operations of Life Education Centres (Worcestershire). The induction process for newly appointed trustees comprises an initial meeting with the Chairman of Trustees and on review of the charitable objectives of the company and powers of the Board of Trustees.

FINANCES

One charitable trust has pledged continuing support with quarterly donations and an interest free loan.

The financial statements for the year to 31 March 2023 are attached to this report. The total of funds raised and contributions received from schools, was £101,897 (2022 - £119,259). The total expenditure during the year was £88,317 (2022 - £105,497) leaving a surplus of £13,580 (2022 - £13,762).

INVESTMENT POWERS

Under the Memorandum and Articles of Association, the company has the power to make investments which the directors consider appropriate.

CORAM LIFE EDUCATION WEST MERCIA
(A company limited by guarantee and not having a share capital)

DIRECTORS' REPORT

for the year ended 31 March 2023

PUBLIC BENEFIT

The directors confirm that they have paid due regard to the guidance given by the Charity Commission on public benefit. The directors consider that all the charitable activities of the charity are for public benefit.

RESERVES POLICY

It is the intention of the directors to maintain the company's unrestricted reserves at a level sufficient for it to meet the costs of delivering the programme to schools and to meet the management, administration and support costs. This is being achieved with the support of the charitable trust referred to above.

FIXED ASSETS

The movement in tangible fixed assets during the year are set out in the financial statements.

SMALL COMPANY PROVISIONS

The report has been prepared in accordance with the statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the directors on 20 November 2023 and signed on its behalf by :

V M C LYTTLE
Director

CORAM LIFE EDUCATION WEST MERCIA
(A company limited by guarantee and not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS ON THE UNAUDITED ACCOUNTS

for the year ended 31 March 2023

I report on the accounts for the year ended 31 March 2023 set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to :

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act: and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes 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 those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving cause to believe that in any respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (applicable to the charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland

have not been met; or

to which in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached. I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Richard Gold FCA
Independent examiner
For and behalf of Barnett Ravenscroft Limited
Chartered Accountants

13 Portland Road
Edgbaston
Birmingham
B16 9HN

20 November 2023

CORAM LIFE EDUCATION WEST MERCIA

(A company limited by guarantee and not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

for the year ended 31 March 2023

INCOMING RESOURCES	Notes	2023	2022
		£	£
Incoming resources from generated funds :			
Voluntary Income			
Investment Income			
Grants and Donations		40,000	40,000
Activities to Generate Funds :			
Contributions from Schools		61,897	79,259
Sundry Income		-	-
Total incoming resources		<u>101,897</u>	<u>119,259</u>
RESOURCES EXPENDED			
Cost of Generating Funds :			
Costs of voluntary income	3	3,610	3,420
Charitable Activities	4	65,688	84,319
Governance Cost	5	19,019	17,758
Total resource expended		<u>88,317</u>	<u>105,497</u>
		2023	2022
		General	General
		Fund	Fund
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR		13,580	13,762
Funds brought forward		(26,974)	(40,736)
Funds carried forward		<u>(13,394)</u>	<u>(26,974)</u>

The accumulated fund above is all unrestricted

The notes on pages 7 to 9 form part of these accounts

CORAM LIFE EDUCATION WEST MERCIA
(A company limited by guarantee and not having a share capital)

STATEMENT OF FINANCIAL POSITION

for the year ended 31 March 2023

	Notes	<u>2023</u>		<u>2022</u>	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	8		1,501		1,876
CURRENT ASSETS					
Stock		1,000		1,000	
Debtors	9	10,544		14,388	
		<u>11,544</u>		<u>15,388</u>	
CREDITORS : Amounts falling due within one year	10	(26,439)		(44,238)	
NET CURRENT LIABILITIES			(14,895)		(28,850)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(13,394)</u>		<u>(26,974)</u>
FUNDS					
General Unrestricted Fund			<u>(13,394)</u>		<u>(26,974)</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibility for :-

- (i) ensuring the company keeps proper accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006 and with Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the trustees on 20 November 2023 and signed on its behalf by

V M C LYTTLE
Director

The notes on pages 7 to 9 form part of these financial statements

CORAM LIFE EDUCATION WEST MERCIA

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

1. GENERAL INFORMATION AND BASIS OF PREPERATION

Coram Life Education Wesr Mercia is a private company limited by guarantee, registered in England and Wales. The address of the registered office is 13 Portland Road, Edgbaston, Birmingham, B16 9HN.

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 April 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2019 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preperation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. ACCOUNTING POLICIES

a Incoming Resources

Incoming resources are included in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

b Grants Received

Grants are credited to the Statement of Financial Activities as received.

c Resources Expended

Expenditure is included on an accruals basis as a liability is incurred, and is allocated to the particular activity to which it relates. The resources expended comprise the following:-

- (i) Cost of generating funds: which comprise the costs associated with attracting voluntary income.
- (ii) Charitable activities expenditure: which comprise those costs incurred by the charity in delivery of its activities for its beneficiaries.
- (iii) Governance costs: which comprise those costs associated with meeting the constitutional and statutory requirments of the charity.
- (iv) All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource and costs relating to a particular activity are allocated directly to them.

d Fixed Assets

All fixed assets are intially recorded at cost or valuation.

CORAM LIFE EDUCATION WEST MERCIA

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2023

2. ACCOUNTING POLICIES (continued)

e Depreciation

Depreciation is calculated so as to write off the cost of the asset, less its estimated residual value, over the useful economic life of that asset as follows :-

Mobile classroom	- 10% straight line
Computer equipment	- 33 1/3% straight line
Motor vehicle	- 20% written down value
Office equipment	- 20% written down value

3. COST OF GENERATING VOLUNTARY INCOME

	2023	2022
	£	£
Sundries	610	420
Fund raising	3,000	3,000
	<u>3,610</u>	<u>3,420</u>

All the above are considered to be the support costs of the charity.

4. COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Van Expenses	-	1,010
Depreciation	202	196
Promotional Literature	-	120
Licence	8,296	8,530
Salary and Sub Contract	52,456	69,805
Training Courses	680	2,088
Sundry Expenses	4,032	1,829
Teaching Accessories	22	741
	<u>65,688</u>	<u>84,319</u>

5. GOVERNANCE COSTS

	2023	2022
	£	£
Administrartion and Finance Costs	17,346	15,914
Reporting Accountants Fees	1,500	1,500
Depreciation	173	344
	<u>19,019</u>	<u>17,758</u>

6. NET INCOMING RESOURCES FOR THE YEAR

	2023	2022
	£	£
This is stated after charging :-		
Depreciation of owned assets	<u>375</u>	<u>546</u>

7. DIRECTORS AND STAFF COSTS

No remuneration was paid or is payable to the directors for the year (2022 : £Nil).

Expenses reimbursed to a director during the year £Nil (2022 : £Nil).

CORAM LIFE EDUCATION WEST MERCIA

NOTES TO THE ACCOUNTS

for the year ended 31 March 2023

8. TANGIBLE FIXED ASSETS

	<u>Mobile Classroom</u>	<u>Office and Computer Equipment</u>	<u>Total</u>
COST			
At 31 March 2021	2,021	2,817	4,838
Additions	-	-	-
Disposals	-	-	-
At 31 March 2022	<u>2,021</u>	<u>2,817</u>	<u>4,838</u>
DEPRECIATION			
At 31 March 2021	1,011	1,951	2,962
Charge for the year	202	173	375
Disposals	-	-	-
At 31 March 2022	<u>1,213</u>	<u>2,124</u>	<u>3,337</u>
NET BOOK VAUE			
At 31 March 2022	<u>808</u>	<u>693</u>	<u>1,501</u>
At 31 March 2021	<u>1,010</u>	<u>866</u>	<u>1,876</u>

9. DEBTORS

	2023	2022
	<u>£</u>	<u>£</u>
Trade Debtors	8,583	12,427
Other Debtors	<u>1,961</u>	<u>1,961</u>
	<u>10,544</u>	<u>14,388</u>

10. CREDITORS: Amounts falling due within one year

	2023	2022
	<u>£</u>	<u>£</u>
Bank Overdarft	10,788	2,060
Trade Creditors	2,139	30,905
Social Security Costs	3,613	1,314
Accruals	1,500	1,560
Loans	<u>8,400</u>	<u>8,400</u>
	<u>26,439</u>	<u>44,239</u>

10. MEMBERS' LIABILITY

The liability of the members' is limited on a winding up to a sum not exceeding £1 each. (The company is limited by guarantee and therefore does not have a share capital).

CORAM LIFE EDUCATION WEST MERCIA

England & Wales - Charity number 1102580

Accounts

CORAM LIFE EDUCATION WEST MERCIA

Company No. 04417035
Charity No. 1102580

FINANCIAL STATEMENTS

for the year ended

31 MARCH 2022

CORAM LIFE EDUCATION WEST MERCIA

CHARITY INFORMATION

DIRECTORS	V M C Lyttle FCA P D Dallimer S Cusak Mrs P Cusak
PRINCIPLE OFFICE	6 The Grove Hampton in Arden Solihull B92 0HD
REGISTERED OFFICE	13 Portland Road Edgbaston Birmingham B16 9HN
BANKERS	HSBC Plc 148 High Street Harbourne Birmingham B17 9PN
CHARITY REGISTRATION NUMBER	102580
COMPANY NUMBER	04417035
INDEPENDENT EXAMINER	Richard Gold FCA Barnett Ravenscroft Limited Chartered Accountants 13 Portland Road Edgbaston Birmingham B16 9HN

CORAM LIFE EDUCATION WEST MERCIA
(A company limited by guarantee and not having a share capital)

DIRECTORS' REPORT

for the year ended 31 March 2022

The directors present their annual report and the financial statements for the year ended 31 March 2022.

OBJECTS OF THE COMPANY

The company is governed by a Memorandum and Articles of Association.

The company's objects and principal activity is that of peripatetic health and drug prevention education to primary school children in Worcestershire.

ORGANISATION

The day to day activities of the company are organised by a manager. The manager reports to the directors at regular bi-monthly meetings. Five educators and the manager, who are all qualified teachers, deliver the health education programme to children from a mobile classroom and in the schools classrooms by arrangement with schools.

DIRECTORS

The directors who are also trustees who held office during the year are listed on page 1. Where a casual vacancy arises during the year, the members may appoint a person to fill the position until the next Annual General Meeting.

APPOINTMENT, INDUCTION AND TRAINING OF NEW TRUSTEES

New trustees are appointed from knowledge of existing trustees as to their experience either with other charities or in the field of operations of Life Education Centres (Worcestershire). The induction process for newly appointed trustees comprises an initial meeting with the Chairman of Trustees and on review of the charitable objectives of the company and powers of the Board of Trustees.

FINANCES

One charitable trust has pledged continuing support with quarterly donations and an interest free loan.

The financial statements for the year to 31 March 2022 are attached to this report. The total of funds raised and contributions received from schools, was £119,259 (2021 - £58,601). The total expenditure during the year was £105,497 (2021 - £56,960) leaving a surplus of £13,762 (2021 - £1,641).

INVESTMENT POWERS

Under the Memorandum and Articles of Association, the company has the power to make investments which the directors consider appropriate.

CORAM LIFE EDUCATION WEST MERCIA
(A company limited by guarantee and not having a share capital)

DIRECTORS' REPORT

for the year ended 31 March 2022

PUBLIC BENEFIT

The directors confirm that they have paid due regard to the guidance given by the Charity Commission on public benefit. The directors consider that all the charitable activities of the charity are for public benefit.

RESERVES POLICY

It is the intention of the directors to maintain the company's unrestricted reserves at a level sufficient for it to meet the costs of delivering the programme to schools and to meet the management, administration and support costs. This is being achieved with the support of the charitable trust referred to above.

FIXED ASSETS

The movement in tangible fixed assets during the year are set out in the financial statements.

SMALL COMPANY PROVISIONS

The report has been prepared in accordance with the statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the directors on 30 November 2022 and signed on its behalf by :

V M C LYTTLE
Director

CORAM LIFE EDUCATION WEST MERCIA
(A company limited by guarantee and not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS ON THE UNAUDITED ACCOUNTS

for the year ended 31 March 2022

I report on the accounts for the year ended 31 March 2022 set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to :

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act: and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes 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 those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving cause to believe that in any respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (applicable to the charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

have not been met; or

to which in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached. I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Richard Gold FCA
Independent examiner
For and behalf of Barnett Ravenscroft Limited
Chartered Accountants

13 Portland Road
Edgbaston
Birmingham
B16 9HN

30 November 2022

CORAM LIFE EDUCATION WEST MERCIA
(A company limited by guarantee and not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

for the year ended 31 March 2022

INCOMING RESOURCES	Notes	2022	2021
		£	£
Incoming resources from generated funds :			
Voluntary Income			
Investment Income			
Grants and Donations		40,000	40,266
Activities to Generate Funds :			
Contributions from Schools		79,259	18,335
Sundry Income		-	-
Total incoming resources		<u>119,259</u>	<u>58,601</u>
RESOURCES EXPENDED			
Cost of Generating Funds :			
Costs of voluntary income	3	3,420	2,540
Charitable Activities	4	84,319	40,338
Governance Cost	5	17,758	14,082
Total resource expended		<u>105,497</u>	<u>56,960</u>
		2022	2021
		General	General
		Fund	Fund
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR		13,762	1,641
Funds brought forward		(40,736)	(42,377)
Funds carried forward		<u>(26,974)</u>	<u>(40,736)</u>

The accumulated fund above is all unrestricted

The notes on pages 7 to 9 form part of these accounts

CORAM LIFE EDUCATION WEST MERCIA
(A company limited by guarantee and not having a share capital)

STATEMENT OF FINANCIAL POSITION

for the year ended 31 March 2022

	Notes	<u>2022</u>		<u>2021</u>	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	8		1,876		2,332
CURRENT ASSETS					
Stock		1,000		1,510	
Debtors	9	<u>14,388</u>		<u>13,316</u>	
		<u>15,388</u>		<u>14,826</u>	
CREDITORS : Amounts falling due within one year	10	<u>(44,238)</u>		<u>(57,894)</u>	
NET CURRENT LIABILITIES			(28,850)		(43,068)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(26,974)</u>		<u>(40,736)</u>
FUNDS					
General Unrestricted Fund			<u>(26,974)</u>		<u>(40,736)</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibility for :-

- (i) ensuring the company keeps proper accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006 and with Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the trustees on 30 November 2022 and signed on its behalf by

V M C LYTTLE
Director

The notes on pages 7 to 9 form part of these financial statements

CORAM LIFE EDUCATION WEST MERCIA

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

1. GENERAL INFORMATION AND BASIS OF PREPERATION

Coram Life Education Wesr Mercia is a private company limited by guarantee, registered in England and Wales. The address of the registered office is 13 Portland Road, Edgbaston, Birmingham, B16 9HN.

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 April 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2019 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. ACCOUNTING POLICIES

a Incoming Resources

Incoming resources are included in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

b Grants Received

Grants are credited to the Statement of Financial Activities as received.

c Resources Expended

Expenditure is included on an accruals basis as a liability is incurred, and is allocated to the particular activity to which it relates. The resources expended comprise the following:-

- (i) Cost of generating funds: which comprise the costs associated with attracting voluntary income.
- (ii) Charitable activities expenditure: which comprise those costs incurred by the charity in delivery of its activities for its beneficiaries.
- (iii) Governance costs: which comprise those costs associated with meeting the constitutional and statutory requirements of the charity.
- (iv) All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource and costs relating to a particular activity are allocated directly to them.

d Fixed Assets

All fixed assets are intially recorded at cost or valuation.

CORAM LIFE EDUCATION WEST MERCIA

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

2. ACCOUNTING POLICIES (continued)

e Depreciation

Depreciation is calculated so as to write off the cost of the asset, less its estimated residual value, over the useful economic life of that asset as follows :-

Mobile classroom	- 10% straight line
Computer equipment	- 33 1/3% straight line
Motor vehicle	- 20% written down value
Office equipment	- 20% written down value

3. COST OF GENERATING VOLUNTARY INCOME

	2022	2021
	£	£
Sundries	420	540
Fund raising	3,000	2,000
	<u>3,420</u>	<u>2,540</u>

All the above are considered to be the support costs of the charity.

4. COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Van Expenses	1,010	796
Depreciation	196	450
Promotional Literature	120	146
Licence	8,530	5,593
Salary and Sub Contract	69,805	30,785
Training Courses	2,088	770
Sundry Expenses	1,829	1,667
Teaching Accessories	741	131
	<u>84,319</u>	<u>40,338</u>

5. GOVERNANCE COSTS

	2022	2021
	£	£
Administrartion and Finance Costs	15,914	12,650
Reporting Accountants Fees	1,500	1,400
Depreciation	344	32
	<u>17,758</u>	<u>14,082</u>

6. NET INCOMING RESOURCES FOR THE YEAR

	2022	2021
	£	£
This is stated after charging :-		
Depreciation of owned assets	<u>546</u>	<u>482</u>

7. DIRECTORS AND STAFF COSTS

No remuneration was paid or is payable to the directors for the year (2021 : £Nil).

Expenses reimbursed to a director during the year £Nil (2021 : £Nil).

CORAM LIFE EDUCATION WEST MERCIA

NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

8. TANGIBLE FIXED ASSETS

	<u>Motor Vehicles</u>	<u>Mobile Classroom</u>	<u>Office and Computer Equipment</u>	<u>Total</u>
COST				
At 31 March 2021	3,029	2,021	1,733	6,783
Additions	-	-	1,084.00	1,084
Disposals	(3,029)	-	-	(3,029)
At 31 March 2022	<u>-</u>	<u>2,021</u>	<u>2,817</u>	<u>4,838</u>
DEPRECIATION				
At 31 March 2021	2,035	809	1,607	4,451
Charge for the year	-	202	344	546
Disposals	(2,035)	-	-	(2,035)
At 31 March 2022	<u>-</u>	<u>1,011</u>	<u>1,951</u>	<u>2,962</u>
NET BOOK VAUE				
At 31 March 2022	<u>-</u>	<u>1,010</u>	<u>866</u>	<u>1,876</u>
At 31 March 2021	<u>994</u>	<u>1,212</u>	<u>126</u>	<u>2,332</u>

9. DEBTORS

	2022	2021
	<u>£</u>	<u>£</u>
Trade Debtors	12,427	8,355
Other Debtors	1,961	4,961
	<u>14,388</u>	<u>13,316</u>

10. CREDITORS: Amounts falling due within one year

	2022	2021
	<u>£</u>	<u>£</u>
Bank Overdraft	2,060	18,725
Trade Creditors	30,905	27,117
Social Security Costs	1,314	2,192
Accruals	1,560	1,460
Loans	8,400	8,400
	<u>44,238</u>	<u>57,894</u>

10. MEMBERS' LIABILITY

The liability of the members' is limited on a winding up to a sum not exceeding £1 each. (The company is limited by guarantee and therefore does not have a share capital).

CORAM LIFE EDUCATION WEST MERCIA

England & Wales - Charity number 1102580

Accounts

LIFE EDUCATION CENTRES (WORCESTERSHIRE)

Company No. 04417035
Charity No. 1102580

FINANCIAL STATEMENTS

for the year ended

31 MARCH 2021

LIFE EDUCATION CENTRES (WORCESTERSHIRE)

CHARITY INFORMATION

DIRECTORS	V M C Lyttle FCA P D Dallimer S Cusak Mrs P Cusak
PRINCIPLE OFFICE	6 The Grove Hampton in Arden Solihull B92 0HD
REGISTERED OFFICE	13 Portland Road Edgbaston Birmingham B16 9HN
BANKERS	HSBC Plc 148 High Street Harbourne Birmingham B17 9PN
CHARITY REGISTRATION NUMBER	102580
COMPANY NUMBER	04417035
INDEPENDENT EXAMINER	Richard Gold FCA Barnett Ravenscroft Limited Chartered Accountants 13 Portland Road Edgbaston Birmingham B16 9HN

LIFE EDUCATION CENTRES (WORCESTERSHIRE)

(A company limited by guarantee and not having a share capital)

DIRECTORS' REPORT

for the year ended 31 March 2021

The directors present their annual report and the financial statements for the year ended 31 March 2021.

OBJECTS OF THE COMPANY

The company is governed by a Memorandum and Articles of Association.

The company's objects and principal activity is that of peripatetic health and drug prevention education to primary school children in Worcestershire.

ORGANISATION

The day to day activities of the company are organised by a manager. The manager reports to the directors at regular bi-monthly meetings. Two educators and the manager, who are all qualified teachers, deliver the health education programme to children from a mobile classroom by arrangement with schools.

DIRECTORS

The directors who are also trustees who held office during the year are listed on page 1. Where a casual vacancy arises during the year, the members may appoint a person to fill the position until the next Annual General Meeting.

APPOINTMENT, INDUCTION AND TRAINING OF NEW TRUSTEES

New trustees are appointed from knowledge of existing trustees as to their experience either with other charities or in the field of operations of Life Education Centres (Worcestershire). The induction process for newly appointed trustees comprises an initial meeting with the Chairman of Trustees and on review of the charitable objectives of the company and powers of the Board of Trustees.

FINANCES

One charitable trust has pledged continuing support with quarterly donations and an interest free loan.

The financial statements for the year to 31 March 2021 are attached to this report. The total of funds raised and contributions received from schools, was £58,601 (2020 - £79,003). The total expenditure during the year was £56,960 (2020 - £77,753) leaving a surplus of £1,641 (2020 - £1,250).

INVESTMENT POWERS

Under the Memorandum and Articles of Association, the company has the power to make investments which the directors consider appropriate.

LIFE EDUCATION CENTRES (WORCESTERSHIRE)

(A company limited by guarantee and not having a share capital)

DIRECTORS' REPORT

for the year ended 31 March 2021

PUBLIC BENEFIT

The directors confirm that they have paid due regard to the guidance given by the Charity Commission on public benefit. The directors consider that all the charitable activities of the charity are for public benefit.

RESERVES POLICY

It is the intention of the directors to maintain the company's unrestricted reserves at a level sufficient for it to meet the costs of delivering the programme to schools and to meet the management, administration and support costs. This is being achieved with the support of the charitable trust referred to above.

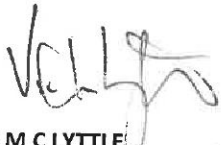
FIXED ASSETS

The movement in tangible fixed assets during the year are set out in the financial statements.

SMALL COMPANY PROVISIONS

The report has been prepared in accordance with the statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

This report was approved by the directors on 9 December 2021 and signed on its behalf by :



V M C LYTTLE
Director

LIFE EDUCATION CENTRES (WORCESTERSHIRE)

(A company limited by guarantee and not having a share capital)

INDEPENDENT EXAMINER'S REPORT TO THE DIRECTORS ON THE UNAUDITED ACCOUNTS

for the year ended 31 March 2021

I report on the accounts for the year ended 31 March 2021 set out on pages 5 to 9.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to :

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act: and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes 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 those matters set out in the statement below.

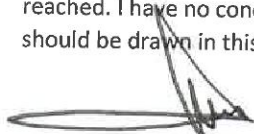
Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving cause to believe that in any respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 386 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (applicable to the charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102).

have not been met; or

to which in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached. I have no concerns and have come across no matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Richard Gold FCA
Independent examiner
For and behalf of Barnett Ravenscroft Limited
Chartered Accountants

13 Portland Road
Edgbaston
Birmingham
B16 9HN

LIFE EDUCATION CENTRES (WORCESTERSHIRE)

(A company limited by guarantee and not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

for the year ended 31 March 2021

INCOMING RESOURCES	Notes	2021 £	2020 £
Incoming resources from generated funds :			
Volu Investment Income			
Grants and Donations		40,266	53,000
Activities to Generate Funds :			
Contributions from Schools		18,335	26,003
Sundry Income		-	-
Total incoming resources		<u>58,601</u>	<u>79,003</u>
RESOURCES EXPENDED			
Cost of Generating Funds :			
Costs of voluntary income	3	2,540	9,609
Charitable Activities	4	40,338	53,699
Governance Cost	5	14,082	14,445
Total resource expended		<u>56,960</u>	<u>77,753</u>
		2021 General Fund	2020 General Fund
NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR		1,641	1,250
Funds brought forward		(42,377)	(43,627)
Funds carried forward		<u>(42,377)</u>	<u>(43,627)</u>

The accumulated fund above is all unrestricted

The notes on pages 7 to 9 form part of these accounts

LIFE EDUCATION CENTRES (WORCESTERSHIRE)

(A company limited by guarantee and not having a share capital)

STATEMENT OF FINANCIAL POSITION

for the year ended 31 March 2021

	Notes	<u>2021</u>		<u>2020</u>	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	8		2,332		2,814
CURRENT ASSETS					
Stock		1,510		1,510	
Debtors	9	<u>13,316</u>		<u>19,206</u>	
		<u>14,826</u>		<u>20,716</u>	
CREDITORS : Amounts falling due within one year	10	<u>(57,894)</u>		<u>(65,907)</u>	
NET CURRENT LIABILITIES			(43,068)		(45,191)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(40,736)</u>		<u>(42,377)</u>
FUNDS					
General Unrestricted Fund			<u>(40,736)</u>		<u>(42,377)</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibility for :-

- (i) ensuring the company keeps proper accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions for small companies under part 15 of the Companies Act 2006 and with Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the trustees on 9 December 2021 and signed on its behalf by


V M C LYTTLE
Director

The notes on pages 7 to 9 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

1. GENERAL INFORMATION AND BASIS OF PREPERATION

Life Education Centres (Worcestershire) is a private company limited by guarantee, registered in England and Wales. The address of the registered office is 13 Portland Road, Edgbaston, Birmingham, B16 9HN.

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 April 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2019 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2. ACCOUNTING POLICIES

a Incoming Resources

Incoming resources are included in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

b Grants Received

Grants are credited to the Statement of Financial Activities as received.

c Resources Expended

Expenditure is included on an accruals basis as a liability is incurred, and is allocated to the particular activity to which it relates. The resources expended comprise the following:-

- (i) Cost of generating funds: which comprise the costs associated with attracting voluntary income.
- (ii) Charitable activities expenditure: which comprise those costs incurred by the charity in delivery of its activities for its beneficiaries.
- (iii) Governance costs: which comprise those costs associated with meeting the constitutional and statutory requirements of the charity.
- (iv) All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource and costs relating to a particular activity are allocated directly to them.

d Fixed Assets

All fixed assets are intially recorded at cost or valuation.

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2021

2. ACCOUNTING POLICIES (continued)

e Depreciation

Depreciation is calculated so as to write off the cost of the asset, less its estimated residual value, over the useful economic life of that asset as follows :-

Mobile classroom	- 10% straight line
Computer equipment	- 33 1/3% straight line
Motor vehicle	- 20% written down value
Office equipment	- 20% written down value

3. COST OF GENERATING VOLUNTARY INCOME

	2021	2020
	£	£
Sundries	540	465
Fund raising	2,000	9,144
	<u>2,540</u>	<u>9,609</u>

All the above are considered to be the support costs of the charity.

4. COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Van Expenses	796	8,628
Depreciation	450	512
Promotional Literature	146	400
Licence	5,593	7,197
Salary and Sub Contract	30,785	35,195
Training Courses	770	665
Sundry Expenses	1,798	1,102
	<u>40,338</u>	<u>53,699</u>

5. GOVERNANCE COSTS

	2021	2020
	£	£
Administrartion and Finance Costs	12,650	12,985
Reporting Accountants Fees	1,400	1,420
Depreciation	32	40
	<u>14,082</u>	<u>14,445</u>

6. NET INCOMING RESOURCES FOR THE YEAR

	2021	2020
	£	£
This is stated after charging :-		
Depreciation of owned assets	<u>482</u>	<u>552</u>

7. DIRECTORS AND STAFF COSTS

No remuneration was paid or is payable to the directors for the year (2020 : £Nil).

Expenses reimbursed to a director during the year £Nil (2020 : £Nil).

NOTES TO THE ACCOUNTS

for the year ended 5 April 2021

8. TANGIBLE FIXED ASSETS

	<u>Motor Vehicles</u>	<u>Mobile Classroom</u>	<u>Office and Computer Equipment</u>	<u>Total</u>
COST				
At 31 March 2020	3,029	2,021	1,733	6,783
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2021	<u>3,029</u>	<u>2,021</u>	<u>1,733</u>	<u>6,783</u>
DEPRECIATION				
At 31 March 2020	1,787	607	1,575	3,969
Charge for the year	248	202	32	482
Disposals	-	-	-	-
At 31 March 2021	<u>2,035</u>	<u>809</u>	<u>1,607</u>	<u>4,451</u>
NET BOOK VALUE				
At 31 March 2021	<u>994</u>	<u>1,212</u>	<u>126</u>	<u>2,332</u>
At 31 March 2020	<u>1,242</u>	<u>1,414</u>	<u>158</u>	<u>2,814</u>

9. DEBTORS

	2021	2020
	£	£
Trade Debtors	8,355	7,245
Other Debtors	4,961	11,961
	<u>13,316</u>	<u>19,206</u>

10. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Bank Overdraft	18,726	16,018
Trade Creditors	29,309	40,089
Accruals	1,460	1,400
Loans	8,400	8,400
	<u>57,894</u>	<u>65,907</u>

10. MEMBERS' LIABILITY

The liability of the members' is limited on a winding up to a sum not exceeding £1 each. (The company is limited by guarantee and therefore does not have a share capital).