

THE COOKE e-LEARNING FOUNDATION

Unaudited Report and Financial Statements

For the year ended 30 June 2025

Charity No: 1111178

UK Registered Company Number: 5486162 (England and Wales)

THE COOKE e-LEARNING FOUNDATION

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THE COOKE e-LEARNING FOUNDATION

Charity Information for the Year Ended 30 June 2025

TRUSTEES:

Ms Angela Bailey
Mr Peter Smith
Mr David Darian Maksymiw
Mr Vincent Moyo
Ms Christine Anne McAulay Lang
Mr Stuart Wilson
Mr Jay Suresh Thobhani
Mr Harsh Panchal
Jagrut Mahendrakumar (appointed 18/09/25)
Kyle Robert Haddon (appointed 27/03/25)

REGISTERED OFFICE:

THE COOKE E-LEARNING FOUNDATION
E2 Training Centre
2 - 4 Home Farm Square
Leicester
Leicestershire
LE4 0RU

CHARITY NUMBER: 1111178

BANKERS:

Lloyds Bank
High Street Leicester Branch
PO Box 1000
BX1 1LT

ACCOUNTANTS:

Trouble with your figures
Wisteria Cottage
8, Rectory Gardens
Newbold Verdon
Leicestershire
LE9 9AJ

THE COOKE e-LEARNING FOUNDATION

Report of the Trustees for the Year Ended 30 June 2025

The Trustees present their report with the financial statements of the charity for the year ended 30 June 2025.

GOVERNING DOCUMENT

The Charity is governed by its memorandum and articles of association incorporated 21 June 2005, as amended on 03 January 2023.

RECRUITMENT AND APPOINTMENT OF TRUSTEES

New Trustees are appointed by existing Trustees based on the experience and skills they will offer, and the requirements of the current Trustees Board and needs of the Charity.

TRUSTEES' INDUCTION

New Trustees are informed about the objectives and running practices of the organisation as well as their duties, responsibilities and role within the Trustees Board and the Charity.

ORGANISATION STRUCTURE

All major policy and spending decisions are subject to approval by the majority of the Trustees. After that, all expenses and spending decisions must be approved according to the framework laid out in section 5, "Levels of Expenditure Authorisation", of the Charities own Financial Controls Policy.

OBJECTIVES AND ACTIVITIES

The principal activity of the organisation in the period under review was the charitable advancement of education, in particular of those who have social or economic disadvantage or who have disability, through the provision or assistance in the provision of information, learning and communications technology.

ACHIEVEMENTS AND PERFORMANCE

During the year, The Cooke e-Learning Foundation continued to strengthen its role as a trusted community organisation in Beaumont Leys, delivering a wide range of activities that support children, young people, adults, and families. Our work was made possible through the generous support of the following funders:

DMU Community Challenge Fund 2024, Garfield Weston Foundation, LCC Anti-Poverty Community Grants, LCC Holiday Activities and Food Programme (Easter, Summer, Winter), LCC Abbey Ward 2025, LCC Ward Funding – 20th Anniversary, Leicestershire & Rutland Community Foundation – Anchor Fund, Samworth Brothers Community Opportunity Fund, Severn Trent Water Community Fund, Social Investment Business – Recovery Loan Fund Grant, Trelleborg.

The National Lottery Community Fund – Reaching Communities: Beaumont Leys Catalyst Project. Funding from these partners enabled us to deliver wide-ranging youth and family support, expand community programmes across food, arts, digital inclusion, sport, and green skills, strengthen anti-poverty work, build community leadership, and maintain overall organisational and financial stability throughout the year.

FINANCIAL REVIEW

The Cooke e-Learning Foundation remained financially stable during the year, supported by a diverse range of funders and strong internal financial management. Restricted income continued to form the majority of our funding, enabling delivery of youth work, holiday provision, anti-poverty initiatives, community development programmes, and environmental projects across Beaumont Leys. Unrestricted income, though modest, provided essential flexibility to support core functions, staffing, and organisational capacity. Expenditure remained aligned with charitable objectives, and the charity monitored budgets closely to ensure all funds were used as agreed with funders.

The charity continued to manage cashflow prudently, and our relationship with the Social Investment Business through the Recovery Loan Fund grant strengthened our financial resilience during the year. Governance, oversight,

Report of the Trustees (Continued) for the Year Ended 30 June 2025 **FINANCIAL REVIEW (cont.)**

and internal controls remained robust, with trustees receiving regular financial reports and authorising key decisions. The Board maintained a focus on long-term sustainability, working to widen income streams and plan for future investment in the E2 Community Hub, including outdoor and environmental enhancements.

At year-end, unrestricted reserves stood at £25,981, which is below our targeted reserves level of £40,000. Trustees recognise this shortfall and are committed to rebuilding unrestricted reserves over the coming year through careful cost control and diversification of income. Overall reserves remain sufficient to meet short-term obligations and maintain operational stability. The Board remains committed to strong financial stewardship, broadening funding sources, and ensuring that all charitable expenditure delivers meaningful benefit to the community.

RESERVE POLICY

A minimum reserve level of £40,000, representing approximately three months of our average running costs. This serves as a financial buffer for short-term operational needs. Our strategic goal is to increase the reserve level to £80,000, which equates to six months of running costs, as financial viability permits. This enhancement will bolster our ability to manage longer-term financial uncertainties.

RISK MANAGEMENT POLICY

The Trustees examine the major risks that the charity faces each financial year when preparing and updating the strategic plan. The Charity has developed systems to monitor and control these risks to mitigate any impact that they may have on the charity in the future.

STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the Trustees 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 net surplus or deficit of the charity for that period. In preparing those financial statements, the Trustees are required to:-

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will not continue in operation

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charities SORP FRS 102. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The organisation has taken advantage of the small companies exemption in preparing the report above. The trustees declare that they have approved the trustees report above.

ON BEHALF OF THE COMMITTEE

Mr Jay Thobhani
The Cooke e-Learning Foundation

Date:

Independent Examiners Report to the Trustees for the Year Ended 30 June 2025

I report on the accounts of the Charity for the year ended 30 June 2025 which are set out on pages 5 to 12.

This report is made solely to the trustees, as a body, in accordance with the regulations made under Section 154 of the Charities Act 2011.

My work has been undertaken so that I might state to the charity's trustees those matters I required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees, as a body, for my work, for this report, or the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiners report

My examination is carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of 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, I do not express an audit opinion on the "true and fair" view given by the accounts, and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I confirm that no matters have come to my attention to indicate that:

- * Accounting records have not been kept in accordance with section 386 of the Companies Act 2006.
- * The accounts do not accord with such records.
- * Where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102).
- * Any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Linda Kimberley-Brooks (ACMA)

Trouble with your figures

Wisteria Cottage

8 Rectory Gardens

Newbold Verdon

Leicester

LE9 9AJ

Date:

Statement of Financial Activities
for the Year Ended 30 June 2025

		2024/25		2023/24	
	Notes	Restricted	Unrestricted	Total	Total
		£	£	£	£
Income	3				
Voluntary income from grants	4	395,782	9,880	405,662	840,043
Income from generated funds		-	144,525	144,525	145,182
Investment income and bank interest		-	1,249	1,249	745
Total		395,782	155,655	551,437	985,970
Expenditure	5				
Generated Funds		-	110,835	110,835	120,794
Charitable Activities		364,581	48,388	412,969	905,452
Governance Costs	6	148	764	912	1,311
Total		364,729	159,987	524,716	1,027,557
Net income/(expenditure)		31,054	(4,332)	26,721	(41,587)
Total funds brought forward		39,442	30,313	69,755	111,342
Total funds carried forward		70,495	25,981	96,476	69,755

THE COOKE e-LEARNING FOUNDATION

Balance Sheet As at 30 June 2025

	Notes	2024/25 £	2023/24 £
FIXED ASSETS:	7	62,330	0
CURRENT ASSETS:			
Debtors	8	7,581	22,689
BankAccount	9	143,742	53,667
Total Current Assets		<u>151,323</u>	<u>76,355</u>
CREDITORS FALLING DUE WITHIN ONE YEAR:	10	19,980	6,600
CREDITORS FALLING DUE AFTER ONE YEAR:	10	97,196	-
TOTAL NET ASSETS/(LIABILITIES)		<u>96,476</u>	<u>69,755</u>
FUNDS OF THE CHARITY	1		
Restricted Income Funds	1	70,495	39,442
Unrestricted Funds	1	25,981	30,313
	2		
Total Funds		<u>96,476</u>	<u>69,755</u>

The charity was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the trustees and signed on their behalf by:

Mr Jay Thobhani

Trustee

Date:

Mr Kyle Haddon

Trustee

Date:

Notes to the Financial Statements For the year ended 30 June 2025

1) Basis of preparation

Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014. The charity constitutes a public benefit entity as defined by FRS 102.

Going Concern

These accounts are prepared on the going concern basis.

Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2.

Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period.

2) ACCOUNTING POLICIES

2.1) Reconciliation with previous generally accepted accounting practice

None required for this period.

2.2) Income

Recognition of income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources
- it is more likely than not that the trustees will receive the resources
- the monetary value can be measured with sufficient reliability

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses.

Grants and Donations

Grants (including performance related grants) and donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Government grants

The charity has received government grants in the reporting period.

Notes to the Financial Statements For the year ended 30 June 2025

2.3) Expenditure and Liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by time spent and other costs by their usage.

Grants with performance conditions

Where the charity gives a grant for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provision for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.4) Assets

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Notes to the Financial Statements
For the year ended 30 June 2025

3) Income

	2024/25		2023/24	
	Restricted	Unrestricted	Total	
	£	£	£	
Voluntary income from grants				
General grants provided by government/other charities	395,782	9,880	405,662	840,043
Total	395,782	9,880	405,662	840,043
Income from generated funds				
Room Hire	-	512	512	-
Youth Activities		1,080	1,080	-
We are digital		4,090	4,090	3,273
Urban Garden Project	-	12,933	12,933	-
Food Pantry	-	21,710	21,710	20,435
Education services	-	104,201	104,201	121,474
	-	144,525	144,525	145,182

4) Government Grants

	2024/25	2023/24
Leicester City Council Abbey Ward	3,500	-
Leicester City Council Community Engagement	2,000	-
Leicester City Council Activities and Food	118,684	39,256
Leicester City Council Anti-Poverty Community Grant	50,000	-
Leicester City Council Ward Funding 20th Anniversary	1,690	-
TNLCF - Cost of living fund	-	74,859
TNLCF (DCMS) Social Investment Business Youth Investment Fund 2023	-	591,189
TNLCF Awards for All - Million Hours Project	-	10,000
TNLCF DCMS - Million Hours Fund - Strand 2	-	36,857
TNLCF Reaching Communities - Beaumont Leys Partnership	-	24,532
	175,873	776,692

Notes to the Financial Statements

For the year ended 30 June 2025

5) Expenditure

	2024/25		2023/24	
	Restricted	Unrestricted	Total	
Expenditure Generating Funds:				
Room Hire	-	-	-	-
Youth Activities	-	279	279	-
We are digital	-	2,505	2,505	-
Urban Garden Project	-	10	10	-
Food Pantry	-	21,479	21,479	26,363
Education services	-	86,562	86,562	94,430
Total Expenditure on raising funds	-	110,835	110,835	120,794
Expenditure on Charitable Activities:				
Office Expenses	10,465	45,465	55,929	34,738
Project Expenses	354,117	2,923	357,040	991,508
	364,581	48,388	412,969	1,026,246

6) Details of certain types of expenditure

6.1) Fees for examination of the accounts

	2024/25	2023/24
	£	£
Independent examiner's fees	443	430
Accountancy services paid to independent examiner	469	881
	912	1,311

7) Fixed Assets Schedule

	<u>Fix & Fittings</u>	<u>Office Equip</u>	<u>Total</u>
	£	£	£
	10% straight line	33% straight line	
COST			
As at 1st July 2024	1,914	29,094	31,008
Additions	69,256	-	69,256
Disposals			-
As at 30th June 2025	71,169	29,094	100,263
DEPRECIATION			
As at 1st July 2024	1,914	29,094	31,008
Additions	6,926	-	6,926
Disposals			-
As at 30th June 2025	8,839	29,094	37,933
NET BOOK VALUE			
As at 30th June 2025	62,330	-	62,330
As at 30th June 2024	-	-	-

Notes to the Financial Statements
For the year ended 30 June 2025

8) Debtors

8.1) Analysis of debtors

	2024/25	2023/24
	£	£
Trade Debtors	7,460	22,670
Other Debtors	19	19
Prepayments and accrued income	102	-
	<u>7,581</u>	<u>22,689</u>

9) Cash at bank and in hand

	2024/25	2023/24
	£	£
Cash at bank and on hand	<u>143,742</u>	<u>53,667</u>

10) Creditors

10.1) Analysis of creditors due within one year

	2024/25	2023/24
	£	£
Trade Creditors	-	-
Tax and National Insurance	2,555	4,295
Long term loan	14,044	-
Payroll Liabilities	-	894
Accruals and deferred income	3,382	1,411
	<u>19,980</u>	<u>6,600</u>

10.2) Analysis of creditors due after one year

	2024/25	2023/24
	£	£
Long term loan	<u>97,196</u>	<u>-</u>

Notes to the Financial Statements
For the year ended 30 June 2025

11) MOVEMENTS IN FUNDS

	Restricted/ Unrestricted	At 1 July 2024	Incoming Resources	Outgoing Resources	At 30 June 2025
BUPA Foundation	Restricted	-	1,800	1,800	-
CLA Charitable Trust	Restricted	-	5,000	5,000	-
DMU - Community Challenge Fund 2024	Restricted	-	2,000	2,000	-
Duke of Edinburgh Scheme	Restricted	3,337	-	3,337	0.00
East Midlands Railway	Restricted	-	5,000	5,000	-
Garfield Weston 2024	Restricted	20,565	25,000	31,580	13,984
LCC - Abbey Ward	Restricted	-	3,500	3,500	-
LCC - Community Engagement	Restricted	-	2,000	2,000	-
LCC - Anti-Poverty Community Grant	Restricted	0	50,000	44,207	5,793
LCC - Holiday Activities & Food	Restricted	-	118,684	89,045	29,638
LCC - Ward Funding 20th Anniversary	Restricted	-	1,690	1,690	-
LLCRF Anchor Fund	Restricted	-	3,000	1,900	1,100
Police & Crime Commissioner - Youth Led	Restricted	815	-	815	0
Skipton Building Society	Restricted	-	1,500	1,500	-
Samworth Brothers Community Opportunity	Restricted	-	10,000	3,756	6,244
Severn Trent Water Community Fund	Restricted	-	10,000	10,000	-
Social Investment Bank Recovery Loan	Restricted	-	42,000	35,754	6,246
TNLCF - Million Hours Fund - Strand 2	Restricted	519	-	519	0
TNLCF - Million Hours Project	Restricted	13,862	54,302	68,165	0
TNLCF - Reaching Comms - B'Leys Ptrship	Restricted	0	60,307	52,817	7,490
TNLCF Awards For All - Coronation Project	Restricted	344	-	344	0
Other funds	Unrestricted	30,313	155,655	159,987	25,981
Total Funds as per balance sheet		69,755	551,437	524,716	96,476

Notes to the Financial Statements
For the year ended 30 June 2025

12) DETAILS OF RESTRICTED FUNDS

BUPA Foundation	The Urban Garden Wellness Project, supported by the Bupa Foundation, aims to cultivate improved mental and physical health, community cohesion, and local biodiversity through hands-on gardening and educational activities at the E2 Community Hub.
CLA Charitable Trust	Our project, which received a grant from the CLA Charitable Trust to provide recreational and educational opportunities in our Urban Garden Outreach programme.
DMU - Community Challenge Fund 2024	To provide sessions that focus on the mental health and well-being of children and young people.
Duke of Edinburgh Scheme	Helps us to develop our DofE award scheme.
East Midlands Railway	The Beaumont Leys Green Futures Initiative is a project focused on environmental sustainability, community resilience, and youth empowerment in the Beaumont Leys area, primarily through establishing an Urban Garden, conducting educational workshops, and promoting community-led climate action.
Garfield Weston Application	To support E2's core activities, targeting disadvantaged young people in Beaumont Leys with alternative education and community programmes.
LCC - Abbey Ward	youth sessions and youth celebration events are delivered as ward-funded youth provision to engage and support young people in the Abbey Ward community.
LCC - Community Engagement	Youth engagement and activities for children and young people in Beaumont Leys/Abbey ward of Leicester to develop community cohesion.
LCC - Anti-Poverty Community Grant	The "Building Resilient Communities" project will empower disadvantaged individuals with skills and support, including food aid and therapy, to achieve long-term financial stability and improved mental well-being.
LCC Holiday Activities & Food	Enables us to deliver high-quality holiday activities and food.
LCC - Ward Funding 20th Anniversary	The project was a community event featuring activities, entertainment, a BBQ, and more, intended to bring families together and foster a sense of community spirit.
LLCRF Anchor Fund	To reduce food insecurity and support vulnerable individuals and families in the area by providing affordable groceries and essential household items.

Notes to the Financial Statements
For the year ended 30 June 2025

12) DETAILS OF RESTRICTED FUNDS (cont.)

Police & Crime Commissioner - Youth-Led Intervention Project	Helps us to reduce anti-social behaviour and provide early intervention e.g. F.U.N.K.I. Cafe: Cooking and socialising. Teenfluencers: Positive social media. Live the Game: Football for skills.
Skipton Building Society	Funded weekly youth sessions in Beaumont Leys, including "Cook and Eat Sessions" and "Arts and Crafts,".
Samworth Brothers Community Opportunity	The "Urban Green Kitchen" project is a year-long initiative to empower disadvantaged youth under 18 by providing hands-on training in growing fresh produce in an on-site urban garden and teaching them to cook nutritious meals using that produce.
Severn Trent Water Community Fund	Our project, "SEND Sensory Garden and Community Respite Area Development," transformed a section of the existing Urban Garden into an inclusive, calming, and stimulating space for individuals with Special Educational Needs and Disabilities (SEND) and a hub for wider community engagement and sustainable practices.
Social Investment Business Bank Recovery Loan	To refurbish the E2 Community Hub and rejuvenate its community garden, improving security, accessibility, and facilities to expand activities and promote community cohesion in Beaumont Leys.
Million Hours Fund, Strand 2	To establish the GROW programme, engaging young people in Beaumont Leys through activities like dance, football, and cooking, along with Youth Ambassadors for peer-driven involvement.
TNLCF Awards for All - Million Hours Project	Instrumental in enabling us to offer vital youth outreach support and continuous youth activities.
TNLCF - Reaching Comms - B'Leys Ptrship	With support from The National Lottery Community Fund, we've been able to boost our community capacity, assisting grassroots community start-ups and expanding our youth-related activities while also developing our Urban Garden, all contributing to positive changes in our community.
TNLCF Awards for all - Coronation Project	The project aimed to empower young people aged 4-16 through open-access art and creative sessions centered on the King's Coronation to develop skills, foster community engagement, and create performances and artwork for a large, free community celebration event.