

# EDUPOOR LIMITED

England & Wales · Charity number 1113785

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05576948](#)

**Registered** 2006-04-18

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

## Contact

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**Address** Flat 10  
125c Clapton Common  
London  
E5 9AB

**Phone** 07947249515

## Activities

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**Objects:** 3A) THE ADVANCEMENT IN EDUCATION AND TRAINING THROUGH THE WORLD(B) THE RELIEF OF POVERTY, OLD AGE, ILLNESS, BOTH MENTAL AND PHYSICAL AND THE RELIEF OF PERSONS SUFFERING FROM ANY DISABILITY.C) SUCH OTHER CHARITABLE PURPOSE AS THE ASSOCIATION MAY TIME TO TIME AUTHORISE.

**Activities:** The advancement in education and training through the world, The relief of poverty, old age, illness, both mental and physical and the relief of persons suffering from any disability, and such other charitable purpose as the association may time to time authorise.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty
- **Who:** Elderly/old People

## Geography

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- **Area of benefit:** THROUGH THE WORLD
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£849,979	£863,436	£-98,556	0
2024-06-30	£892,392	£972,735	£-85,099	0
2023-06-30	£640,809	£652,212	£-4,756	0
2022-06-30	£914,632	£1,004,748	£6,647	0
2021-06-30	£937,066	£938,922	£96,763	0

## Trustees

Name	Role	Appointed
Alan Shelton		2013-11-21
Michael Shelton		2014-09-01
Simcha Zisal Kraushar		2025-10-20

**EDUPOOR LIMITED**

England & Wales - Charity number 1113785

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# Accounts

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Company registration number: 05576948  
Charity registration number: 1113785

**EDUPOOR LIMITED  
TRUSTEES' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2025**

Brindley Goldstein Limited  
103 High Street  
Waltham Cross  
EN8 7AN

## Edupoor Limited Contents

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**Edupoor Limited**  
**Company No. 05576948**  
**Trustees' Report For The Year Ended 30 June 2025**

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The trustees present their report and the financial statements for the year ended 30 June 2025.

**Objectives and Activities**

**Aims and Objectives**

The Charity's aims and objectives are:

- The advancement in education and training through the world.
- The relief of poverty, old age, illness, both mental and physical and the relief of persons suffering from any disability.
- Other such charitable purpose as the association may time to time authorise.

Funds are raised from the local community and are disburses to cases in need verified by Senior Community Members.

**Reference and Administrative Details**

**Trustees**

Mr Alan Shelton  
Mr Michael Shelton  
Mr Benjamin Levy (resigned 20/10/2025)  
Mr Simcha Kraushar (appointed 20/10/2025)

**Charity Number**

1113785

**Company Number**

05576948

**Principal Address**

Flat 10  
125c Clapton Common  
London  
E5 9AB

**Independent Examiner**

Brindley Goldstein Limited  
103 High Street  
Waltham Cross  
EN8 7AN

**Edupoor Limited  
Trustees' Report (continued)  
For The Year Ended 30 June 2025**

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**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Alan Shelton

Trustee  
19th March 2026

**Edupoor Limited**  
**Independent Examiner's Report to the Trustees of Edupoor Limited**  
**For The Year Ended 30 June 2025**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2025.

**Responsibilities and Basis of Report**

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other 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.

Brindley Goldstein Limited  
19th March 2026  
103 High Street  
Waltham Cross  
EN8 7AN

**Edupoor Limited**  
**Statement of Financial Activities (including Income and Expenditure Account)**  
**For The Year Ended 30 June 2025**

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	<b>Notes</b>	<b>2025</b> <b>Unrestricted</b> <b>funds</b> <b>£</b>	<b>2024</b> <b>Unrestricted</b> <b>funds</b> <b>£</b>
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	<b>3</b>	849,979	892,392
<b>EXPENDITURE ON:</b>			
Charitable activities:	<b>4</b>		
Charitable activities		(863,436)	(972,735)
<b>NET EXPENDITURE</b>		(13,457)	(80,343)
<b>NET MOVEMENT IN FUNDS</b>		(13,457)	(80,343)
<b>RECONCILIATION OF FUNDS:</b>			
Total funds brought forward		(85,099)	(4,756)
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>10</b>	(98,556)	(85,099)

The notes on pages 7 to 11 form part of these financial statements.

**Edupoor Limited**  
**Balance Sheet**  
**As At 30 June 2025**

	Notes	2025 Unrestricted funds £	2024 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		354	4,256
		<u>354</u>	<u>4,256</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>8</b>	(98,910)	(89,355)
		<u>(98,910)</u>	<u>(89,355)</u>
<b>NET CURRENT ASSETS (LIABILITIES)</b>		(98,556)	(85,099)
		<u>(98,556)</u>	<u>(85,099)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		(98,556)	(85,099)
		<u>(98,556)</u>	<u>(85,099)</u>
<b>NET LIABILITIES</b>		(98,556)	(85,099)
		<u>(98,556)</u>	<u>(85,099)</u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds		(98,556)	(85,099)
		<u>(98,556)</u>	<u>(85,099)</u>
<b>TOTAL FUNDS</b>	<b>10</b>	(98,556)	(85,099)
		<u>(98,556)</u>	<u>(85,099)</u>


For the year ending 30 June 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company 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 Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board



Mr Alan Shelton

Trustee

19th March 2026

The notes on pages 7 to 11 form part of these financial statements.

**Edupoor Limited**  
**Statement of Cash Flows**  
**For The Year Ended 30 June 2025**

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	<b>Notes</b>	<b>2025</b> <b>£</b>	<b>2024</b> <b>£</b>
<b>Cash flows from operating activities</b>			
Net cash (used in)/generated from operations	<b>1</b>	(13,337)	9,012
Net cash (used in)/generated from operating activities		<u>(13,337)</u>	<u>9,012</u>
<b>Cash flows from financing activities</b>			
Proceeds from new bank borrowings		<u>9,435</u>	<u>-</u>
(Decrease)/increase in cash and cash equivalents		<u>(3,902)</u>	<u>9,012</u>
Cash and cash equivalents at beginning of year	<b>2</b>	<u>4,256</u>	<u>-</u>
Cash and cash equivalents at end of year	<b>2</b>	<u><u>354</u></u>	<u><u>9,012</u></u>

**Edupoor Limited**  
**Notes to the Statement of Cash Flows**  
**For The Year Ended 30 June 2025**

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**1. Reconciliation of expenditure to cash (used in)/generated from operations**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net expenditure	(13,457)	(80,343)
<i>Movements in working capital:</i>		
Increase in trade and other creditors	120	89,355
Net cash (used in)/generated from operations	(13,337)	9,012

**2. Cash and cash equivalents**

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	354	4,256

**3. Analysis of changes in net funds/(debt)**

	<b>As at 1 July 2024</b>	<b>Cash flows</b>	<b>As at 30 June 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	4,256	(3,902)	354
Debts falling due within one year	-	(9,435)	(9,435)
	4,256	(13,337)	(9,081)

**Edupoor Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 June 2025**

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## 1. General Information

Edupoor Limited is a company limited by guarantee, incorporated in England & Wales, registered number 05576948 and registered charity number 1113785. The registered office is .

## 2. Accounting Policies

### 2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

### 2.2. Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### 2.3. Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### 2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

## 3. Income from Donations and Legacies

**Edupoor Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2025**

	<b>2025</b>	<b>2024</b>
	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>£</b>	<b>£</b>
Donations and gifts	849,979	884,392
Grants	-	8,000
	849,979	892,392
	849,979	892,392

**4. Analysis of Expenditure**

	<b>Activities undertaken directly</b>	<b>Support costs</b> (see note 5)	<b>2025</b>
	<b>£</b>	<b>£</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	850,964	12,472	863,436
	850,964	12,472	863,436
	850,964	12,472	863,436
			<b>2024</b>
	<b>Activities undertaken directly</b>	<b>Support costs</b> (see note 5)	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	970,255	2,480	972,735
	970,255	2,480	972,735
	970,255	2,480	972,735

**5. Support Costs**

	<b>2025</b>
	<b>Charitable activities</b>
	<b>£</b>
General administration	493
Governance costs	11,979
	12,472
	12,472
	<b>2024</b>
	<b>Charitable activities</b>
	<b>£</b>
Employee costs	37
General administration	143
Governance costs	2,300
	2,480
	2,480

**6. Independent Examiner's Remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Independent examination of the financial statements	1,560	1,800
	1,560	1,800
	1,560	1,800

**Edupoor Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 June 2025**

**7. Average Number of Employees**

Average number of employees during the year was: NIL (2024: NIL)

**8. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,800	1,440
Bank loans and overdrafts	9,435	-
Other creditors	86,115	86,115
Accruals and deferred income	1,560	1,800
	<u>98,910</u>	<u>89,355</u>

**9. Loans**

An analysis of the maturity of loans is given below:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Amounts falling due within one year or on demand:		
Bank loans	<u>9,435</u>	<u>-</u>

**10. Movement in Funds**

	<b>As at 1 July 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 30 June 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	(85,099)	849,979	(863,436)	(98,556)
<b>Total funds</b>	<u>(85,099)</u>	<u>849,979</u>	<u>(863,436)</u>	<u>(98,556)</u>

	<b>As at 1 July 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>As at 30 June 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General:				
General unrestricted fund	(4,756)	892,392	(972,735)	(85,099)
<b>Total funds</b>	<u>(4,756)</u>	<u>892,392</u>	<u>(972,735)</u>	<u>(85,099)</u>

**11. Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

**12. Related Party Disclosures**

The charity received donations from connected charities during the year amounting to £19,520 (2024: Nil) and made donations and grants to connected charities during the year amounting to £14,021 (2024: £24,942).

**EDUPOOR LIMITED**

England & Wales - Charity number 1113785

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# Accounts

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COMPANY REGISTRATION NUMBER: 05576948  
CHARITY REGISTRATION NUMBER: 1113785

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 June 2024**

**BRINDLEY GOLDSTEIN LIMITED**

Chartered accountants  
103 High Street  
Waltham Cross  
Herts  
EN8 7AN

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 30 June 2024**

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Statement of financial position	<b>6</b>
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**Edupoor Limited**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 30 June 2024**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2024.

**Reference and administrative details**

<b>Registered charity name</b>	Edupoor Limited
<b>Charity registration number</b>	1113785
<b>Company registration number</b>	05576948
<b>Principal office and registered office</b>	Flat 10 125c Clapton Common London E5 9AB London

**The trustees**

Mr A. Shelton  
Mr B. Levy  
Mr M. Shelton

<b>Independent examiner</b>	Charles Goldstein FCA 103 High Street Waltham Cross Herts EN8 7AN
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**Structure, governance and management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Objectives and activities**

The Company is a Charity whose objects are; The advancement in education and training through the world, The relief of poverty, old age, illness, both mental and physical and the relief of persons suffering from any disability, and such other charitable purpose as the association may time to time authorise. Funds are raised from the local community and are disburses to cases in need verified by Senior Community Members.

**Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# **Edupoor Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30 June 2024**

#### **Financial review**

The financial results of the Charity's activities for the year reflected in the attached financial statements together with the notes thereon.

The trustees' annual report and the strategic report were approved on 24 April 2025 and signed on behalf of the board of trustees by:



Mr A. Shelton  
Trustee

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Independent Examiner's Report to the Trustees of Edupoor Limited**  
**Year ended 30 June 2024**

I report to the trustees on my examination of the financial statements of Edupoor Limited ('the charity') for the year ended 30 June 2024.

**Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

# **Edupoor Limited**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Edupoor Limited *(continued)***

#### **Year ended 30 June 2024**

I have no concerns and have come across no other 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.

Charles Goldstein FCA  
Independent Examiner

103 High Street  
Waltham Cross  
Herts  
EN8 7AN

24 April 2025

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 30 June 2024**

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	892,392	<b>892,392</b>	640,809
<b>Total income</b>		<u>892,392</u>	<u><b>892,392</b></u>	<u>640,809</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	972,735	<b>972,735</b>	652,212
<b>Total expenditure</b>		<u>972,735</u>	<u><b>972,735</b></u>	<u>652,212</u>
<b>Net expenditure and net movement in funds</b>		<u>(80,343)</u>	<u><b>(80,343)</b></u>	<u>(11,403)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		(4,756)	<b>(4,756)</b>	6,647
<b>Total funds carried forward</b>		<u>(85,099)</u>	<u><b>(85,099)</b></u>	<u>(4,756)</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 12 form part of these financial statements.

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**30 June 2024**

	Note	2024 £	£	2023 £
<b>Current assets</b>				
Cash at bank and in hand		4,256		–
<b>Creditors: amounts falling due within one year</b>	12	<u>89,355</u>		<u>4,756</u>
<b>Net current liabilities</b>			<u>85,099</u>	<u>4,756</u>
<b>Total assets less current liabilities</b>			<u>(85,099)</u>	<u>(4,756)</u>
<b>Net liabilities</b>			<u>(85,099)</u>	<u>(4,756)</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>(85,099)</u>	<u>(4,756)</u>
<b>Total charity funds</b>	13		<u>(85,099)</u>	<u>(4,756)</u>

For the year ending 30 June 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 24 April 2025, and are signed on behalf of the board by:



Mr A. Shelton  
Trustee

The notes on pages 8 to 12 form part of these financial statements.

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Statement of Cash Flows**  
**Year ended 30 June 2024**

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net expenditure		<b>(80,343)</b>	(11,403)
<i>Adjustments for:</i>			
Accrued expenses		<b>360</b>	–
<i>Changes in:</i>			
Trade and other creditors		<b>86,090</b>	1,440
Cash generated from operations		<b>6,107</b>	(9,963)
Net cash from/(used in) operating activities		<b>6,107</b>	(9,963)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>6,107</b>	(9,963)
<b>Cash and cash equivalents at beginning of year</b>		<b>(1,851)</b>	8,112
<b>Cash and cash equivalents at end of year</b>	<b>11</b>	<b>4,256</b>	(1,851)

The notes on pages 8 to 12 form part of these financial statements.

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 30 June 2024**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Flat 10, 125c Clapton Common, London, E5 9AB, London.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

There are no judgements and estimates.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 30 June 2024**

**3. Accounting policies** *(continued)*

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 30 June 2024**

**3. Accounting policies** *(continued)*

**Financial instruments** *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**4. Limited by guarantee**

**5. Donations and legacies**

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations received	884,392	<b>884,392</b>	640,809	640,809
<b>Grants</b>				
Grants receivable	8,000	<b>8,000</b>	—	—
	<u>892,392</u>	<u><b>892,392</b></u>	<u>640,809</u>	<u>640,809</u>

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 30 June 2024**

**6. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Education support	448,593	<b>448,593</b>	83,250	83,250
Grants for educational purposes	295,672	<b>295,672</b>	378,161	378,161
Grants to relieve poverty	166,838	<b>166,838</b>	189,312	189,312
Other grants & donations made	47,152	<b>47,152</b>	-	-
Accountancy fees	1,800	<b>1,800</b>	1,440	1,440
Bank charges	143	<b>143</b>	49	49
Professional fees	500	<b>500</b>	-	-
Travel costs	37	<b>37</b>	-	-
Fundraising expenses	12,000	<b>12,000</b>	-	-
	<u>972,735</u>	<u><b>972,735</b></u>	<u>652,212</u>	<u>652,212</u>

**7. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Support costs £	<b>Total funds 2024 £</b>	Total fund 2023 £
Charitable Activities	<u>958,255</u>	<u>14,480</u>	<u><b>972,735</b></u>	<u>652,212</u>

**8. Independent examination fees**

	<b>2024 £</b>	<b>2023 £</b>
Fees payable to the independent examiner for: Independent examination of the financial statements	<u><b>1,800</b></u>	<u>1,440</u>

**9. Staff costs**

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

**10. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**11. Cash and cash equivalents**

Cash and cash equivalents comprise the following:

	<b>2024 £</b>	<b>2023 £</b>
Cash at bank and in hand	<b>4,256</b>	-
Bank overdrafts	-	(1,851)
	<u><b>4,256</b></u>	<u>(1,851)</u>

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 30 June 2024**

**12. Creditors: amounts falling due within one year**

	<b>2024</b>	2023
	£	£
Bank loans and overdrafts	–	1,851
Trade creditors	<b>1,440</b>	1,440
Accruals and deferred income	<b>1,800</b>	1,440
Other creditors	<b>86,115</b>	25
	<b><u>89,355</u></b>	<u>4,756</u>

**13. Analysis of charitable funds**

**Unrestricted funds**

	At 1 July 2023	Income	Expenditure	At 30 June 2024
	£	£	£	£
General funds	<u>(4,756)</u>	<u>892,392</u>	<u>(972,735)</u>	<b><u>(85,099)</u></b>

	At 1 July 2022	Income	Expenditure	At 30 June 2023
	£	£	£	£
General funds	<u>6,647</u>	<u>640,809</u>	<u>(652,212)</u>	<u>(4,756)</u>

**14. Analysis of net assets between funds**

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	4,256	<b>4,256</b>
Creditors less than 1 year	<u>(89,355)</u>	<b><u>(89,355)</u></b>
<b>Net liabilities</b>	<b><u>(85,099)</u></b>	<b><u>(85,099)</u></b>

	Unrestricted Funds	Total Funds 2023
	£	£
Current assets	–	–
Creditors less than 1 year	<u>(4,756)</u>	<u>(4,756)</u>
<b>Net liabilities</b>	<b><u>(4,756)</u></b>	<b><u>(4,756)</u></b>

**15. Analysis of changes in net debt**

	At 1 Jul 2023	Cash flows	At 30 Jun 2024
	£	£	£
Cash at bank and in hand	–	4,256	<b>4,256</b>
Bank overdrafts	<u>(1,851)</u>	1,851	–
	<u>(1,851)</u>	<u>6,107</u>	<b><u>4,256</u></b>

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 30 June 2024**

**16. Related parties**

The charity made grants and donations to the following charities during the year which amounted to £24,942;

Chadei Shayala	£19,000
Care All	£3,762
Kollel Hakol	£2,180

**EDUPOOR LIMITED**

England & Wales - Charity number 1113785

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# Accounts

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COMPANY REGISTRATION NUMBER: 05576948

CHARITY REGISTRATION NUMBER: 1113785

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 June 2023**

**BRINDLEY GOLDSTEIN LIMITED**

Chartered accountants

103 High Street

Waltham Cross

Herts

EN8 7AN

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 30 June 2023**

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Statement of financial position	<b>5</b>
Statement of cash flows	<b>6</b>
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# **Edupoor Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 30 June 2023**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2023.

#### **Reference and administrative details**

<b>Registered charity name</b>	Edupoor Limited
<b>Charity registration number</b>	1113785
<b>Company registration number</b>	05576948
<b>Principal office and registered office</b>	Flat 10 125c Clapton Common London E5 9AB London

#### **The trustees**

Mr A. Shelton  
Mr B. Levy  
Mr M. Shelton

<b>Independent examiner</b>	Charles Goldstein FCA 103 High Street Waltham Cross Herts EN8 7AN
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#### **Structure, governance and management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **Objectives and activities**

The Company is a Charity whose objects are; The advancement in education and training through the world, The relief of poverty, old age, illness, both mental and physical and the relief of persons suffering from any disability, and such other charitable purpose as the association may time to time authorise. Funds are raised from the local community and are disburses to cases in need verified by Senior Community Members.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

# **Edupoor Limited**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 30 June 2023**

#### **Financial review**

The financial results of the Charity's activities for the year reflected in the attached financial statements together with the notes thereon.

The trustees' annual report and the strategic report were approved on 22 March 2024 and signed on behalf of the board of trustees by:

Mr A. Shelton  
Trustee

# **Edupoor Limited**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Edupoor Limited**

**Year ended 30 June 2023**

I report to the trustees on my examination of the financial statements of Edupoor Limited ('the charity') for the year ended 30 June 2023.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other 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.

Charles Goldstein FCA  
Independent Examiner

103 High Street  
Waltham Cross  
Herts  
EN8 7AN

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**

**Year ended 30 June 2023**

		2023		2022
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	640,809	<b>640,809</b>	914,632
<b>Total income</b>		<u>640,809</u>	<u><b>640,809</b></u>	<u>914,632</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	652,212	<b>652,212</b>	1,004,748
<b>Total expenditure</b>		<u>652,212</u>	<u><b>652,212</b></u>	<u>1,004,748</u>
<b>Net expenditure and net movement in funds</b>		<u>(11,403)</u>	<u><b>(11,403)</b></u>	<u>(90,116)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		6,647	<b>6,647</b>	96,763
<b>Total funds carried forward</b>		<u>(4,756)</u>	<u><b>(4,756)</b></u>	<u>6,647</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Position**

**30 June 2023**

	Note	2023 £	£	2022 £
<b>Current assets</b>				
Cash at bank and in hand		–		8,112
<b>Creditors: amounts falling due within one year</b>	<b>12</b>	<b><u>4,756</u></b>		<b><u>1,465</u></b>
<b>Net current liabilities</b>			<b><u>(4,756)</u></b>	<b><u>6,647</u></b>
<b>Total assets less current liabilities</b>			<b><u>(4,756)</u></b>	<b><u>6,647</u></b>
<b>Net liabilities</b>			<b><u>(4,756)</u></b>	<b><u>6,647</u></b>
<b>Funds of the charity</b>				
Unrestricted funds			<b><u>(4,756)</u></b>	<b><u>6,647</u></b>
<b>Total charity funds</b>	<b>13</b>		<b><u>(4,756)</u></b>	<b><u>6,647</u></b>

For the year ending 30 June 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 22 March 2024, and are signed on behalf of the board by:

Mr A. Shelton  
Trustee

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Statement of Cash Flows**  
**Year ended 30 June 2023**

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net expenditure		(11,403)	(90,116)
<i>Adjustments for:</i>			
Accrued expenses		–	925
<i>Changes in:</i>			
Trade and other creditors		<u>1,440</u>	<u>25</u>
Cash generated from operations		<u>(9,963)</u>	<u>(89,166)</u>
Net cash used in operating activities		<u>(9,963)</u>	<u>(89,166)</u>
<b>Net decrease in cash and cash equivalents</b>		<b>(9,963)</b>	<b>(89,166)</b>
<b>Cash and cash equivalents at beginning of year</b>		<b><u>8,112</u></b>	<b><u>97,278</u></b>
<b>Cash and cash equivalents at end of year</b>	<b>11</b>	<b><u>(1,851)</u></b>	<b><u>8,112</u></b>

The notes on pages 7 to 11 form part of these financial statements.

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 30 June 2023**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Flat 10, 125c Clapton Common, London, E5 9AB, London.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

There are no judgements and estimates.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# **Edupoor Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

#### **Year ended 30 June 2023**

#### **3. Accounting policies** *(continued)*

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Edupoor Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2023

#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
<b>Donations</b>				
Donations received	640,809	<b>640,809</b>	914,632	914,632

# Edupoor Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 30 June 2023

#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2023 £</b>	Unrestricted Funds £	Total Funds 2022 £
Charitable Activities	650,723	<b>650,723</b>	1,002,109	1,002,109
Support costs	1,489	<b>1,489</b>	2,639	2,639
	<u>652,212</u>	<u><b>652,212</b></u>	<u>1,004,748</u>	<u>1,004,748</u>

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2023 £</b>	Total fund 2022 £
Charitable Activities	650,723	1,489	<b>652,212</b>	1,004,748

#### 8. Independent examination fees

	<b>2023 £</b>	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<b>1,440</b>	1,440

#### 9. Staff costs

The average head count of employees during the year was Nil (2022: Nil).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 11. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	<b>2023 £</b>	2022 £
Cash at bank and in hand	–	8,112
Bank overdrafts	<b>(1,851)</b>	–
	<u><b>(1,851)</b></u>	<u>8,112</u>

# Edupoor Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 30 June 2023

#### 12. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	1,851	–
Trade creditors	1,440	–
Accruals and deferred income	1,440	1,440
Other creditors	25	25
	<u>4,756</u>	<u>1,465</u>

#### 13. Analysis of charitable funds

##### Unrestricted funds

	At 1 July 2022	Income	Expenditure	At 30 June 2023
	£	£	£	£
General funds	6,647	640,809	(652,212)	<u>(4,756)</u>

	At 1 July 2021	Income	Expenditure	At 30 June 2022
	£	£	£	£
General funds	96,763	914,632	(1,004,748)	<u>6,647</u>

#### 14. Analysis of changes in net debt

	At 1 Jul 2022	Cash flows	At 30 Jun 2023
	£	£	£
Cash at bank and in hand	8,112	(8,112)	–
Bank overdrafts	–	(1,851)	<u>(1,851)</u>
	<u>8,112</u>	<u>(9,963)</u>	<u>(1,851)</u>

**EDUPOOR LIMITED**

England & Wales - Charity number 1113785

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# Accounts

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COMPANY REGISTRATION NUMBER: 05576948  
CHARITY REGISTRATION NUMBER: 1113785

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 June 2022**

**BRINDLEY GOLDSTEIN LIMITED**

Chartered accountants  
103 High Street  
Waltham Cross  
Herts  
EN8 7AN

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year ended 30 June 2022**

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 <b>The following pages do not form part of the financial statements</b>	
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**Edupoor Limited**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report)**  
**Year ended 30 June 2022**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2022.

**Reference and administrative details**

<b>Registered charity name</b>	Edupoor Limited
<b>Charity registration number</b>	1113785
<b>Company registration number</b>	05576948
<b>Principal office and registered office</b>	Flat 10 125 Clapton Common London E5 9AB London

**The trustees**

Mr A. Shelton  
Mr B. Levy  
Mr M. Shelton

<b>Independent examiner</b>	Charles Goldstein FCA 103 High Street Waltham Cross Herts EN8 7AN
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**Structure, governance and management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Objectives and activities**

The Company is a Charity whose objects are; The advancement in education and training through the world, The relief of poverty, old age, illness, both mental and physical and the relief of persons suffering from any disability, and such other charitable purpose as the association may time to time authorise. Funds are raised from the local community and are disburses to cases in need verified by Senior Community Members.

**Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Trustees' Annual Report (Incorporating the Director's Report) *(continued)***  
**Year ended 30 June 2022**

**Achievements and performance**

**Financial review**

The financial results of the Charity's activities for the year reflected in the attached financial statements together with the notes thereon.

The trustees' annual report and the strategic report were approved on 23 March 2023 and signed on behalf of the board of trustees by:

Mr A. Shelton  
Trustee

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Independent Examiner's Report to the Trustees of Edupoor Limited**  
**Year ended 30 June 2022**

I report to the trustees on my examination of the financial statements of Edupoor Limited ('the charity') for the year ended 30 June 2022.

**Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other 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.

Charles Goldstein FCA  
Independent Examiner

103 High Street  
Waltham Cross  
Herts  
EN8 7AN

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**  
**Year ended 30 June 2022**

	Note	2022		2021
		Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	914,632	914,632	937,066
Total income		<u>914,632</u>	<u>914,632</u>	<u>937,066</u>
Expenditure				
Expenditure on charitable activities	5,6	1,004,748	1,004,748	938,922
Total expenditure		<u>1,004,748</u>	<u>1,004,748</u>	<u>938,922</u>
Net expenditure and net movement in funds		<u>(90,116)</u>	<u>(90,116)</u>	<u>(1,856)</u>
Reconciliation of funds				
Total funds brought forward		96,763	96,763	98,619
Total funds carried forward		<u>6,647</u>	<u>6,647</u>	<u>96,763</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 7 to Error! Bookmark not defined. form part of these financial statements.

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**30 June 2022**

	Note	2022 £	£	2021 £
<b>Current assets</b>				
Cash at bank and in hand		8,112		97,278
Creditors: amounts falling due within one year	12	<u>1,465</u>		<u>515</u>
Net current assets			<u>6,647</u>	<u>96,763</u>
Total assets less current liabilities			<u>6,647</u>	<u>96,763</u>
Net assets			<u><u>6,647</u></u>	<u><u>96,763</u></u>
Funds of the charity				
Unrestricted funds			<u>6,647</u>	<u>96,763</u>
Total charity funds	13		<u><u>6,647</u></u>	<u><u>96,763</u></u>

For the year ending 30 June 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 23 March 2023, and are signed on behalf of the board by:

Mr A. Shelton  
Trustee

**The notes on pages 7 to Error! Bookmark not defined. form part of these financial statements.**

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Statement of Cash Flows**  
**Year ended 30 June 2022**

	<b>2022</b>	2021
	£	£
<b>Cash flows from operating activities</b>		
Net expenditure	(90,116)	(1,856)
<i>Adjustments for:</i>		
Accrued expenses	925	515
<i>Changes in:</i>		
Trade and other creditors	25	–
Cash generated from operations	<u>(89,166)</u>	<u>(1,341)</u>
Net cash used in operating activities	<u>(89,166)</u>	<u>(1,341)</u>
Net decrease in cash and cash equivalents	(89,166)	(1,341)
Cash and cash equivalents at beginning of year	97,278	98,619
Cash and cash equivalents at end of year	<u>8,112</u>	<u>97,278</u>

The notes on pages 7 to Error! Bookmark not defined. form part of these financial statements.

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
**Year ended 30 June 2022**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Flat 10, 125 Clapton Common, London, E5 9AB, London.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Transition to FRS 102**

The entity transitioned from previous UK GAAP to FRS 102 as at 1 July 2020. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 15.

**Judgements and key sources of estimation uncertainty**

There are no judgements and estimates.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 30 June 2022**

**3. Accounting policies** *(continued)*

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

**Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 30 June 2022**

**3. Accounting policies** *(continued)*

**Financial instruments** *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**4. Donations and legacies**

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
<b>Donations</b>				
Donations Received	914,632	914,632	–	–
<b>Grants</b>				
Grants Income	–	–	937,066	937,066
	<u>914,632</u>	<u>914,632</u>	<u>937,066</u>	<u>937,066</u>

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 30 June 2022**

**5. Cost of charitable activities**

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Grants & Donations Made	-	-	938,407	938,407
Grants for Educational Purposes	821,458	821,458	-	-
Grants to relieve poverty	180,652	180,652	-	-
	<u>1,002,110</u>	<u>1,002,110</u>	<u>938,407</u>	<u>938,407</u>

**6. Analysis of support costs**

	<b>Total funds 2022 £</b>	Total fund 2021 £
Accountancy Fees	1,440	500
Bank Service Charges	31	-
Legal Fees	-	15
Professional Fees	1,167	-
	<u>2,638</u>	<u>515</u>

**7. Independent examination fees**

	<b>2022 £</b>	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,440</u>	<u>500</u>

**8. Staff costs**

The average head count of employees during the year was Nil (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

**9. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Detailed Statement of Financial Activities**  
**Year ended 30 June 2022**

**10. Creditors: amounts falling due within one year**

	<b>2022</b>	2021
	£	£
Accruals and deferred income	1,440	515
Other creditors	25	–
	<u>1,465</u>	<u>515</u>

**11. Analysis of charitable funds**

**Unrestricted funds**

	At 1 July 2021	Income £	Expenditure £	At 30 June 2022
General funds	96,763	914,632	(1,004,748)	2
	<u>96,763</u>	<u>914,632</u>	<u>(1,004,748)</u>	<u>2</u>

	At 1 July 2020	Income £	Expenditure £	At 30 June 2021
General funds	98,619	937,066	(938,922)	96,763
	<u>98,619</u>	<u>937,066</u>	<u>(938,922)</u>	<u>96,763</u>

**12. Analysis of changes in net debt**

	At 1 Jul 2021	Cash flows	At 30 Jun 2022
	£	£	£
Cash at bank and in hand	97,278	(89,166)	8,112
	<u>97,278</u>	<u>(89,166)</u>	<u>8,112</u>

**Edupoor Limited**  
**Company Limited by Guarantee**  
**Detailed Statement of Financial Activities**  
**Year ended 30 June 2022**

	<b>2022</b>	2021
	£	£
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations Received	914,632	–
Grants Income	–	937,066
	<u>914,632</u>	<u>937,066</u>
<b>Total income</b>	<u>914,632</u>	<u>937,066</u>
<b>Expenditure</b>		
<b>Costs of other trading activities</b>		
Accountancy Fees	1,440	500
Bank Service Charges	31	–
Legal Fees	–	15
Professional Fees	1,167	–
	<u>2,638</u>	<u>515</u>
<b>Costs of charitable activities</b>		
Grants & Donations Made	–	938,407
Grants for Educational Purposes	821,458	–
Grants to relieve poverty	180,652	–
	<u>1,002,110</u>	<u>938,407</u>
<b>Total expenditure</b>	<u>1,004,748</u>	<u>938,922</u>
<b>Net expenditure</b>	<u>(90,116)</u>	<u>(1,856)</u>

**EDUPOOR LIMITED**

England & Wales - Charity number 1113785

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# Accounts

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**Edupoor Limited**

**Report**

**and**

**Financial**

**Statements**

**For The Period Ended**

**30 June 2021**

## **Edupoor Limited**

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## **Edupoor Limited**

**Trustees** Mr. Alan Shelton  
Mr. Michael Shelton  
Mr. Benjamin Levy

**Secretary:** Mr. Meir Jacob Amitay

The Organisation is a Charitable Company.

**Date Of Incorporation** 28 September 2005

**Date of Charity Registration** 18 April 2006

**Registered Office**  
Flat 10, 125 Clapton Common  
Clapton  
London E5 9AB

**Company Number** 05576948

**Charity Number** 1113785

**Edupoor Limited**  
**Report of the Trustees**

The Directors / Trustees present their annual report with accounts of the Charitable Company for the Period Ended 30 June 2021.

**Status and Administration**

The Charity is constituted as a company limited by guarantee, and is therefore governed by a Memorandum and Articles of Association.

**Charitable Objects**

The Company is a Charity whose objects are

The advancement in education and training through the world,

The relief of poverty, old age, illness, both mental and physical and the relief of persons suffering from any disability, and such other charitable purpose as the association may time to time authorise.

Funds are raised from the local community and are disbursed to cases in need verified by Senior Community Members.

**Directors / Trustees**

The Directors and Trustees in office are

Mr. Alan Shelton

Mr. Michael Shelton

Mr. Benjamin Levy

**Reserves Policy**

The trustees retain reserves as necessary and where appropriate, consolidate funds in order to make more substantial grants which they feel to be appropriate.

**Edupoor Limited**  
**Report of the Management Committee**

**Responsibilities of the Trustees**

Company and 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 charitable company as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

- a. Select suitable accounting policies and the apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. Follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the financial statements.
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them as Trustees to ensure that the financial statements comply with the Charity Law and the Companies Act 2006.

The Trustees are also responsible for safeguarding the charitable company's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

**Members of The Management Committee**

Members of The Management Committee, who are Directors for the purpose of Company Law and Trustees for the purpose of Charity Law are set out on Page 1.

**Political and Charitable Donations**

During the year, the Charitable Company made charitable contributions of           £938,407   (2020   £930,899)

**The Euro**

The impact of the Euro has been considered generally by the company. Although the impact of the changeover to the Euro is not currently anticipated to be significant, this issue is being closely monitored.

The above report has been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

Approved by The Trustees of   Edupoor Limited    on    10 August 2021,    and signed on its behalf by

---

Mr. Alan Shelton  
Trustee

---

Mr. Michael Shelton  
Trustee

**Edupoor Limited**

**Statement Of Financial Activities**

**For The Period Ended 30 June 2021**

	Notes	Unrestricted Funds £	2021 Total Funds £	2020 Total Funds £
<b>INCOMING RESOURCES</b>				
<b>Activities to further the Charity's Objects</b>				
Grants Received	2	937,066	937,066	988,214
Investment Income and Interest		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Incoming Resources</b>		<b>937,066</b>	<b>937,066</b>	<b>988,214</b>
<b>RESOURCES EXPENDED</b>				
<b>Costs of Generating Funds</b>				
Fund Raising Costs		0	0	<u>0</u>
<b>Net Incoming Resources Available For Charitable Application</b>		<b>937,066</b>	<b>937,066</b>	<b>988,214</b>
<b>Charitable Expenditure</b>				
Grants and Donations Made	3	<u>938,407</u>	<u>938,407</u>	<u>930,899</u>
Total Charitable Expenditure		938,407	938,407	930,899
Governance Costs	3	<u>515</u>	<u>515</u>	<u>565</u>
<b>Total Charitable Expenditure</b>		<b>938,922</b>	<b>938,922</b>	<b>931,464</b>
<b>Total Resources Expended</b>	3	<b><u>938,922</u></b>	<b><u>938,922</u></b>	<b><u>931,464</u></b>
<b>Net Movement In Funds</b>		<b>(1,856)</b>	<b>(1,856)</b>	<b>56,750</b>
<b>Total Funds at 30 June 2020</b>		<b><u>98,619</u></b>	<b><u>98,619</u></b>	<b><u>41,869</u></b>
<b>Total Funds at 30 June 2021</b>	9	<b><u>£ 96,763</u></b>	<b><u>£ 96,763</u></b>	<b><u>£ 98,619</u></b>

**Edupoor Limited**

**Balance Sheet at 30 June 2021**

	Notes	2021	2020
<b>Current Assets</b>			
Cash at Bank and in Hand		<u>97,278</u>	<u>99,169</u>
		97,278	99,169
<b>Creditors</b> : Amounts falling due within one year	7	<u>(515)</u>	<u>(550)</u>
<b>Net Current Assets / (Liabilities)</b>		<u>96,763</u>	<u>98,619</u>
<b>Total assets less current liabilities</b>		<u>96,763</u>	<u>98,619</u>
<b>Net Assets / (Liabilities)</b>	8	<u><b>£ 96,763</b></u>	<u><b>£ 98,619</b></u>
<b>Unrestricted Funds</b>	9	<u>96,763</u>	<u>98,619</u>
<b>Total Funds</b>		<u><b>£ 96,763</b></u>	<u><b>£ 98,619</b></u>

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Small Entities.

For the financial year ended 30 June 2021, the company was entitled to an exemption from under Section 477 Companies Act 2006, and no notice has been deposited under Section 476. The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 386 and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395 which otherwise comply with the requirements of the Companies Act 2006, so far as applicable to the company.

Approved by the Trustees on 10 August 2021, and signed on its behalf by

Signed

\_\_\_\_\_  
Mr. Michael Shelton  
Trustee

\_\_\_\_\_  
Mr. Alan Shelton  
Trustee

The notes on pages 6 to 7 form part of these accounts.

## Edupoor Limited

### Notes To The Accounts - 30 June 2021

#### 1) Principal Accounting Policies

##### **Basis of Accounting**

The Accounts have been prepared under the historical cost convention in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006, Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

##### **Cash Flow**

The accounts do not include a cash flow statement because the Charitable Company as a small reporting entity is exempt from the requirement to prepare such a statement.

##### **Donations and Fund Accounting**

Donations received for the general and main purposes of the Charity are included as unrestricted funds. Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Governors.

##### **Resources Expended**

Resources expended are accounted for on an accruals basis. Certain expenditure is apportioned to cost categories based on estimated amount attributable to that activity in the year. These estimates are based on the time and level of activity as appropriate.

The irrecoverable element of VAT is included with the item of expense to which it relates.

	2021	2020
	£	£
<b>2) Donations and Grants Received</b>	<b><u>£ 937,066</u></b>	<b><u>£ 988,214</u></b>
<b>3) Analysis of Total Resources Expended</b>	2021	2020
<b>Charitable Activities</b>	£	£
Grants and Donations Made	938,407	930,899
Governance Costs	<u>515</u>	<u>565</u>
	<b>938,922</b>	<b>931,464</b>
<b>Cost of Generating Funds</b>		
Grant Awarding	0	0
<b>Total Expenses For The Charity</b>	<b><u>£ 938,922</u></b>	<b><u>£ 931,464</u></b>

#### 4) Taxation

The Charitable Company is exempt from taxation on its charitable activities.

	2021	2020
	£	£
<b>5) Governance Costs</b>	<b><u>515</u></b>	<b><u>565</u></b>
<b>6) The average number of Employees during the year, on a full time equivalent basis was</b>	2021	2020
	<u>0</u>	<u>0</u>

**Edupoor Limited**

**Notes To The Accounts - 30 June 2021**

**7) Creditors: Amounts falling due within one year**

	2021 £	2020 £
Other Creditors	0	0
Accruals	<u>515</u>	<u>550</u>
	<b><u>£ 515</u></b>	<b><u>£ 550</u></b>

**8) Net Assets of The Charity's Funds**

	Net Current Assets / (Liabilities) £	Fund Balances £
<b>Unrestricted Funds</b>	<u>96,763</u>	<u>96,763</u>
<b>Total Funds</b>	<b><u>£ 96,763</u></b>	<b><u>£ 96,763</u></b>

**9) Unrestricted Fund: : Movements In The Year**

	Balance at 30 June 2020 £	Income £	Expended £	Balance at 30 June 2021 £
General Reserve	<u>98,619</u>	<u>937,066</u>	<u>938,922</u>	<u>96,763</u>
<b>Total Funds</b>	<b><u>£ 98,619</u></b>	<b><u>£ 937,066</u></b>	<b><u>£ 938,922</u></b>	<b><u>£ 96,763</u></b>

**10) Related Party Transactions**

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.

There were no Related Party Transactions in the Year.

**Edupoor Limited**  
**Detailed Support and Management Costs**  
**For The Year Ended 30 June 2021**

**FOR MANAGEMENT INFORMATION ONLY**

	2021		2020	
	£	£	£	£
<b>Governance Costs</b>				
Accountancy	500		550	
Bank Charges	0		0	
Interest Expense	0		0	
Legal Fees	<u>15</u>		<u>15</u>	
<b>Total Governance Costs</b>		<b><u>£ 515</u></b>		<b><u>£ 565</u></b>

**Accountants Report to the Trustees on the Unaudited Accounts of the Charitable Company  
Edupoor Limited**

We report on the accounts for the period ended 30 June 2021 set out on pages 4 to 7.

**Respective Responsibilities Of Directors / Trustees and Reporting Accountants**

As described on page 3, the trustees as directors of the charitable company are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit. It is our responsibility to carry out the procedures designed to enable us to report our opinion.

**Basis of Opinion**

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants and so our procedures consisted of comparing the accounts with the accounting records kept by the company, and making such limited enquiries of the officers of the company as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

**Opinion**

In our opinion

- a) The Accounts are in agreement with the accounting records kept by the company under Section 447 of the Companies Act 2006;
- b) Having regard to, and on the basis of, the information contained in those accounting records:
  - (I) The Accounts have been drawn up in a manner consistent with the accounting requirements specified in section 386 of the Act; and
  - (II) The Company satisfied the conditions for exemption from an audit of the accounts for the year specified in section 476 of the Act and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemption specified in section 477.

Date 10 August 2021

**Reporting Accountants**  
C. Rosen & Co  
Certified Accountants  
50 Craven Park Road  
South Tottenham  
London N15 6AB