LEARNING & DEVELOPMENT CENTRE LIMITED

England & Wales · Charity number 1138756

Details

Other names	LEARNING & DEVELOPMENT CENTRE (LDC)
Status	Registered
Legal form	Charitable company
Company number	07303004
Registered	2010-11-02
Register	View on the Charity Commission register

Contact

Address	71 Kingsgate Road London NW6 4JY
Phone	02076240652
Email	admin@ldcentre.org.uk
Website	www.ldcentre.org.uk

Activities

Objects: 1. TO PROMOTE EXCLUSIVELY CHARITABLE PURPOSES ACCORDING TO THE LAWS OF ENGLAND AND WALES FOR THE BENEFIT OF DISADVANTAGED ETHNIC MINORITY PARENTS AND CARERS BY:A) THE ADVANCEMENT OF EDUCATION;B) THE PRESERVATION AND PROTECTION OF GOOD HEALTH;C) THE PROVISION OF FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR RECREATION OR OTHERLEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BYREASON OF THEIR YOUTH, AGE, INFIRMITY, OR DISABILITY, FINANCIAL HARDSHIP OR SOCIALCIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.2. TO ADVANCE IN LIFE AND RELIEVE NEEDS OF YOUNG DISADVANTAGED PEOPLE THROUGH:A) THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTERESTOF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE;B) PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES ANDCAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLEINDIVIDUALS.3. THE PROTECTION AND PRESERVATION OF THE ENVIRONMENT FOR THE PUBLIC BENEFIT BY:A) THE PROMOTION OF COMPUTER RE-USE, RECLAMATION AND RECYCLING;B) ADVANCING THE EDUCATION OF THE PUBLIC IN ALL ASPECTS OF WASTE GENERATION, WASTEMANAGEMENT AND WASTE RECYCLING.

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Activities: The current main activities of the charity are:1) Supplementary education classes for disadvantaged children and young people aged 5 -18 2) Extracurricular Activities (sport activities & nutritional & healthy eating lessons)3) Home-language classes with ethical lessons;4) Drop-in advice & information provision/communityevents;5) Partnership/networking & safeguarding training/workshops

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Arts/culture/heritage/science, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Brent
- Camden
- City Of Westminster
- Haringey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£56,097	£51,799	-	-
2024-03-31	£51,297	£55,740	-	-
2023-03-31	£63,294	£60,065	-	-
2022-03-31	£33,093	£37,693	-	-
2021-03-31	£43,501	£30,676	-	-

Trustees

Name	Role	Appointed
Abebe Teka		2019-05-09
Azeb Geta		2019-05-09
ELIZABETH MULATU		2014-12-28
Muluberhan Jemaw		2013-12-30
Sara Tesfu		2017-06-26

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LEARNING & DEVELOPMENT CENTRE LIMITED

England & Wales - Charity number 1138756

Accounts

Registered number 07303004
Charity Registration No. 1138756

LEARNING & DEVELOPMENT CENTRE LIMITED

Trustees Reports and Financial Statements
For the year ended 31ST March 2025

TAHIR ACCOUNTANTS
EPCA Office N
1 Thorpe Close
London W10 5XL

Mm

CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/directors/ members of

Charity Name
Learning & Development Centre Limited (LDC)

On accounts for the year ended

31st March 2025

Charity no.:	**1138756**	Company no.:	**07303004**

Set out on pages

1-11 Trustees Report, Accounts and Notes 12-26

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/03/24

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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.

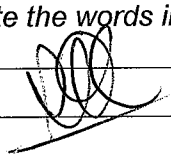
Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

** Please delete the words in the brackets if they do not apply.*

Signed: 

Date: 22/08/2025

Name:	I. Tahir
Relevant professional qualification(s) or body (if any):	LICENSED ACCOUNTANT FMAAT
Address:	EPCA Office N 1 Thorpe Close London W10 5XL

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

CHARITY COMMISSION FOR ENGLAND AND WALES

Trustees' annual report (including Directors' report) for the period of 01/04/24 to 31/03/2025

Charity name: Learning & Development Centre Limited

Charity registration number: 1138756

Company number: 07303004

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the Learning & Development Centre (LDC) are: 1. To promote exclusively charitable purposes according to the laws of England and Wales for the benefit of disadvantaged ethnic minority parents and carers by: a) the advancement of education; b) the preservation and protection of good health; c) the provision of facilities in the interest of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity, or disability, financial hardship or social circumstances with the object of improving their conditions of life. 2. To advance in life and relieve needs of young disadvantaged people through: a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life; b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<u>A. Supplementary Curriculum Education:</u> <u>*1. Activities/Outputs:*</u> The curriculum education tuition classes had been running throughout the school year **(14th September 2024 – 19th July 2025)**. As the objective of the curriculum education is to improve educational performance & attainment of disadvantaged children & young people, the tuition classes in English, Maths & Science had been delivered in the form of: ➢ follow-up lessons based on beneficiaries' school year & ability of performance;

		➢ One-to-one support with special needs & homework; ➢ One-to-one support with preparation of exams for SAT & GCSE. **1.1 Time & duration for the delivery of tuition classes:** To make the LDC Supplementary School to be more accessible to the target beneficiaries in this academic year, we have extended the delivery days from **one day** to **two days**/w (**Saturdays & Sundays**) and the delivery hours per week had been increased from **4 hours/w** or **144 hrs/y** to **8 hrs/w** or **288 hrs/y** or 36 weeks throughout the year. This flexible time of expansion has enabled us to maximise the quality of teaching & learning activities and to increase the availability of places for the target beneficiaries. **1.2 Unique Number of beneficiaries:** The delivery of the curriculum tuition classes with time expansion had been a great opportunity for the target beneficiaries in having more learning time and increasing more available places for the curriculum tuition classes. We had been successful in reaching out **46 unique number** of beneficiaries and meeting our maximum expectation in the academic year of 2024/25. As a result, the number of beneficiaries had slightly increased by **7%** from the previous **43 unique number** of beneficiaries, and the rate of performance & attainment of the beneficiaries had been significantly increased, (see the outcome below). ***Beneficiaries' backgrounds by age, gender & ethnicity:*** **Age:** **34% (15)** and **66% (31)** of **46** beneficiaries who had regularly attended the curriculum classes throughout the year were aged **5 –11** (Primary school) and **11–16** (Secondary school) respectively. **Gender:** **46% (21)** and **54% (25)** of **46 beneficiaries** who had regularly attended the curriculum classes throughout the year were **girls** and **boys** respectively. **Ethnicity:** in the academic year of Sep 2024 – July 2025, **46** minority ethnic children and young people had benefited from the curriculum education lessons at our Supplementary school. **57%** of the beneficiaries were from **African Black Minority Ethnic**, **38%** from **Asian Minority Ethnic** and **5%** from other white ME communities. ***4. Beneficiaries feedbacks:*** As the feedbacks of the beneficiaries has shown, our curriculum educational support has significant impacts on their educational performance, attainment, aspiration & self-confidence. This has been approved by more than **73%** of the beneficiaries' feedback. The sample questionnaires and the average outcomes of the

beneficiaries' feedback was as follows. The questionnaires are usually completed at the end of each term focussing on their improvements, confidence & satisfactions with the overall learning & teaching performance of the Supplementary School.

B. Extracurricular Activities/ HAF Holiday Programme:

1. Activities/Outputs:

The extracurricular HAF programme had been delivered for children & young people who are aged **5 to 16** during school holidays in the **Summer Term 2024. The HAF programme in the summer term** was supported by **LB Camden & YCF,** while the extracurricular activity, which had been delivered in the **Autumn Term /Christmas holidays** was supported by **JLC** existing grant without food programme. Furthermore, as the main project objective of the extracurricular holiday activities is to: a) develop physical strength, promote inclusiveness & reduce social isolation & exclusion; b) develop knowledge of art, creativity & cognitive ability; c) understand nutritional values of healthy food & raise awareness of unhealthy eating, we had delivered the following **outdoor** and **indoor** activities during the last Summer and Christmas holidays 2024:

- Multi-Sport (football, table tennis & physical exercise) in the Grange Park football pitch;
- Entertaining & artistic activities in the Learning Centre
- Healthy & hot/fresh free meals for lunch;
- Nutritional & healthy eating lessons.

1.1 Time & duration for the delivery of extracurricular holiday activities:

The holiday activities had been delivered in the Summer & Autumn Terms as follows:

a) Summer Term: the holiday activities were mainly delivered during the month of August from **29/07/ to 22/08/24** for **4 hours** per day and **4 days/**w and **4 weeks** or **16 days** within the Summer Term; b**) Autumn Term:** the Autumn Term programme was delivered in the month of December from **26/12/** to **30/12/24** for **one week** & four **hours/**day and four **days/week** during the Christmas holidays.

1.2 Unique number of beneficiaries:

34 children & young people participated in the summer holiday activity & food programme, while **25** beneficiaries participated in the Christmas holiday activities without food programme. The **unique number** of beneficiaries in the two terms holiday activities, was **35.** The Christmas holiday activity was delivered for only **25** beneficiaries without **food programme,** as we had been unable to obtain funding from the Camden Council & YCF that

would enable us to provide the food programme for our beneficiaries who are eligible for Free School Meal

Beneficiaries by age, gender & ethnicity:

Age: 74% of the beneficiaries were the age of 5 –11 (Primary school), while **26%** of the beneficiaries were the age of 11–16 (Secondary school).

Gender: 43% of the **beneficiaries** who had regularly participated in the HAF holiday programme were **girls**, while **57%** of the beneficiaries were **boys**.

Ethnicity: 85% of the beneficiaries were from Black & Asian minority ethnic communities, while **15%** of them were from East European background.

Beneficiaries Feedback:

The impact of the extracurricular holiday activities has been reflected by the beneficiaries' feedback. The outcome of the beneficiaries' feedback has been analysed by the below chart (*see the chart in the Annual Report*)

C. Drop-in Advice & Information Provision:

1. Activities/Outputs:

Along with the Supplementary Curriculum education and the Extracurricular holiday activities, we regularly provide drop-in advice, information, and Community support services throughout the year. The drop-in advice & information provision is accessible to parents/carers, young/vulnerable & elderly people. The services are running weekdays at least for three days a week in the form of advice, consultation meeting, raising awareness & information provision via online & face to face in our community centre. The face-to-face drop-in advice & information provision had been provided to **18 parents/carers** about children's education, social behaviour, and family issues, while the services about housing & benefit support had been provided for **9 elderly people** on a face-to-face basis and telephone calls. In total, **27** beneficiaries have been benefited from the drop-in advice & information provision in the last academic year of 2024/25.

Local Community Network & Partnership:

Alongside our community support activities in the academic year of 2024/2025, LDC has been working in partnership with the local communities, voluntary & statutory organisations such as **Supplementary Schools in Camden, Camden supplementary schools Forum, Yang Camden Foundation** (YCF), **National Resource Centre for Supplementary Education** (NRCSE) and **Voluntary Action Camden** (VAC). Working in partnership with the local partner organisations is more beneficial for small community organisations, like LDC to increase the network and sustainability of their activities & services and have access to free trainings, fundraising information,

		and management training for Quality Marks. Working in partnership is also important to expand the extracurricular holiday activities for all and the provision of free & fresh lunch/food for the local children who are living in Camden and eligible for Free School Meal, as well as to share information & good practice that has made great contributions to the positive impact on our beneficiaries.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	**No**

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	**Not applicable**
Policy on social investment including program related investment	Para 1.38	**Not applicable**
Contribution made by volunteers	Para 1.38	**Volunteering:** Operational activities & services in the past year were delivered by 2 full & part-time permanent staff, 4 sessional Tutors, 2 multi-sports Coaches and 6 volunteers. The volunteers had made great contributions to the achievement of our community organisation by working 5-10 hours per week. The permanent staff have also made great contributions to the achievement of the organisation by working overtime voluntary work for 10-15 hours per week. The operational action of staff & volunteers is accountable to the **Senior Management Team (SMT)** that includes 2 signatory Board members & the coordinator (senior staff member).
Other		

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	**Summary of the main achievements of** **Curriculum Education:** As the main objective of the curriculum educational support is to improve the performance & attainment of the target beneficiaries, the progress has been assessed & measured by the termly progress-test results and class work performance that was carried out regularly every weekend and at the end of each term. Based on the average termly **progress-test results & class-work performance** of **46 students** throughout the three terms (Sep 2024 – July 2025), **58%** of the students had achieved **70% - 100%,** which is recognised as **'significant progress'**, while **36%** of the students had achieved **50% - 69%,** which is recognised as **'satisfactory progress'.** Students with **unsatisfactory result (<50%) were only around 6%.** **The main achievements of extracurricular activities:** **34 beneficiaries** in the Summer Term and **25 beneficiaries** in the Winter/ Christmas holidays, had actively participated and benefited from our **outdoor** multi-sport physical activities by developing sporting habits and skills that enable them to **'be more active'** in their future day-to-day lives. The beneficiaries confirmed that they have significantly benefited from the **entertaining & artistic** activities by **taking part** in a range of **indoor activities.** The **indoor** activities have significant impact on the beneficiaries in promoting inclusiveness, participation in the community activities and tackle possible social exclusion & isolation. The beneficiaries have also benefited from the **healthy eating** & **nutritional** lessons by developing or **having greater knowledge of health** & **nutrition.** . **2.4** The **beneficiaries** had enjoyed the provision of nutritious, hot & fresh **food/lunch** throughout the Summer Term programme. **Achievements of Advice & Information Provision:** The positive outcome of the drop-in advice & support services has been monitored & evaluated by the feedbacks of the beneficiaries. Based on the beneficiaries feedbacks, **15** out of **27** beneficiaries have completed the questionnaires and **96%** of them had been fully satisfied with the drop-in advice, information & support services that were provided by telephone and on a face-to-face basis in the Learning Centre by the LDC staff and professional trainers.

	Para 1.41	Refer to above

Achievements against objectives set		
Performance of fundraising activities against objectives set	Para 1.41	The performance of fundraising activities in the last financial year of 2024/25 was sustainable in obtaining annual turnover of **£56,097**.
Investment performance against objectives	Para 1.41	**None**
Other		**None**

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	The financial situation of LDC in the last financial year of 2024/25 has been sustainable in obtaining annual turnover of **£56,097**. The main financial sources of the last financial year were: **1)** John Lyons Charity: **44.74%, 2)** Young Camden Foundation: **28.9%** and **3)** The Clothworkers Foundation: **9.52%, &** LDC Income-generating sources: **16.84%.**
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	LDC Reserve policy is 5% of the total income of the year, as the reserve policy is useful to cover a financial gap that may happen at any time in the future.
Amount of reserves held	Para 1.22	**£2,805.00 (5% x £56,097) of the annual income**
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	**n/a**
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	**n/a**

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	We do not have any investment policy.

A description of the principal risks facing the charity	Para 1.46	The charity has not been faced by possible risks in the last academic year of 2024/2025.
Other		

Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed, memorandum and articles of association etc	Para 1.25	**Memorandum and Articles of Association**
How is the charity constituted? for example, limited company, unincorporated association, CIO	Para 1.25	**Charitable Company limited by guarantee**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**Trustees shall be nominated and elected by the community members every three years or substitute trustees can be co-opted by existing trustees/directors.**

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and administrative details

Charity name	**Learning & Development Centre Limited**
Other name the charity uses	**Learning & Development Centre (LDC)**
Registered charity number	**1138756**
Charity's principal address	**71 Kingsgate Road, London, NW6 4JY**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sara Tesfu			Registered members
2	Elizabeth Mulatu			Registered members
3	Muluberhan S Jemaw			Registered members
4	Azeb M Geta			Board of Trustees/Directors
5	Abebe Teka			Board of Trustees/Directors
6				

Corporate trustees – names of the directors at the date the report was approved

Mrs Sara Tesfu	
Mrs Elizabeth Mulatu	
Mr Muluberhan S Jemaw	
Ms Azeb M Geta	
Mr Abebe Teka	

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year
N/A	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (optional information)

Mrs Sara Tesfu (Trustee/Signatory)
Ms Azeb M Geta (Trustee/Signatory)
Mr Merhatsidk Kennaw (Coordinator, Senior staff member)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)		
Full name(s)	Mrs Sara Tesfu	
Position (for example Secretary, Chair, etc)	Director/Trustee	

Date	21-08-2025

Learning & Development Centre Limited	Charity No	1138756		
	Company No	07303004		
Annual accounts for the period				
Period start date	01/04/2024	To	Period end date	31/03/2025

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01		46,488		46,488	41,456
Charitable activities	S02	9,609			9,609	9,841
Other trading activities	S03				-	
Investments	S04				-	
Separate material item of income	S05				-	
Other	S06				-	
Total	S07	9,609	46,488	-	56,097	51,297
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	
Charitable activities	S09	5,813	39,873		45,686	54,973
Separate material expense item	S10		4,966		4,966	117
Legal & Professional costs	S11	250	897		1,147	650
Total	S12	6,063	45,736	-	51,799	55,740
Net income/(expenditure) before tax for the reporting period	S13	3,546	752	-	4,298	- 4,443
Tax payable	S14	-	-	-	-	
Net income/(expenditure) after tax before investment gains/(losses)	S15	3,546	752	-	4,298	- 4,443
Net gains/(losses) on investments	S16	-	-	-	-	
Net income/(expenditure)	S17	3,546	752	-	4,298	- 4,443
Extraordinary items	S18	-	-	-	-	
Transfers between funds	S19	-	-	-	-	
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	- 393			- 393	- 462
Other gains/(losses)	S21			-		
Net movement in funds	S22	3,153	752	-	3,905	- 4,905
Reconciliation of funds:		- 194			- 194	- 114
Total funds brought forward	S23				23,634	28,653
Total funds carried forward	S24	2,959	752	-	27,345	23,634

Learning & Development Centre Limited	Charity No	1138756
	Company No	07303004

Section B Balance sheet as at 31/03/2025

		Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	2,227		-	2,227	2,620
Heritage assets	(Note 16)	B03				-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	2,227	-	-	2,227	2,620
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07		-	-	-	-
Investments	(Note 17.4)	B08			-	-	-
Cash at bank and in hand	(Note 24)	B09	12,149	12,968		25,118	21,015
Total current assets		B10	12,149	12,968	-	25,118	21,015
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	12,149	12,968	-	25,118	21,015
Total assets less current liabilities		B13	14,376	12,968	-	27,345	23,634
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	14,376	12,968	-	27,345	23,634
Funds of the Charity							
Endowment funds	(Note 27)	B17					-
Restricted income funds	(Note 27)	B18		12,968		12,968	12,480
Unrestricted funds		B19	12,150			12,150	8,535
Revaluation reserve		B20	2,227			2,227	2,620
Fair value reserve		B21				-	-
Total funds		B22	14,377	12,968	-	27,345	23,634

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors 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.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Ms Sara Tesfu	21/08/2025

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	21/08/2025
Ms Sara Tesfu	**Print name**

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
John Lyon's Charity	R		10,420	25000	25000			10,420
London Borough of Camden	R		-	-				-
Yapp Charitable Trust	R		-	-				-
YCF	R		2,060	16,188	15,700			2,548
Clothworkers Foundation	R		-	5,300	5,300			-
Unrestricted reserve Funds	U		-		-			-
Unrestricted funds from Income-generating sources	U		8,535	9,609	5,799		- 194	12,150
Unrestricted Tangible Assets	U		2,620				- 393	2,227
								-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
		Total Funds as per balance sheet	23,635	56,097	26,799	-	- 587	27,345

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency		✓

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).	

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
John Lyon's Charity	R		10,420	25000	25000			10,420
London Borough of Camden	R		6,000	-	6,000			-
YCF	R		1,404	16,456	15,800			2,060
Unrestricted reserve Funds	U		-	-	-	-	-	-
Unrestricted funds from Income-generating sources	U		7,864	9,841	8,940	-	- 230	8,535
Unrestricted Tangible Assets	U		2,965		462		117	2,620
								-
Other funds (balancing figure)	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds as per balance sheet	28,653	51,297	56,202	-	- 113	23,635

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency		✓

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts 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:

• and 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
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	***not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***not applicable***

1.3 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 { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	

Note 2 Accounting policies

2.2 INCOME

		Yes*	No*	N/a*
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, unless required or permitted by the FRS 102 SORP or FRS 102.			✓
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	✓	✓	✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	✓	✓	✓
Support costs	The charity has incurred expenditure on support costs.	✓		✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest,	This is included in the accounts when receipt is probable and the amount receivable can			

royalties and dividends	be measured reliably.	
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	

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 the time spent and other costs by their usage.	
Grants with performance conditions	Where the charity gives a grant with conditions 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	
Provisions 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

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	
	They are valued at cost.	
	The depreciation rates and methods used are disclosed in note 14.	
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	
	They are valued at cost.	
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	
	They are valued at cost.	
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	
	Investments held for resale or pending their sale and cash and cash equivalents with a	

		Yes*	No*	N/a*
	maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.		✓	✓
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.	✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.			✓
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

Note 2 **Accounting policies**

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		
Fund balance as restated	*0*	

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Section C — Notes to the accounts (cont)

Note 3 — Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-		-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities		46,488		46,488	41,456
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	-	46,488	-	46,488	41,456
Charitable activities:	Room/Hall Hire	3,840			3,840	6,500
	Parents' tuition contribution	5,769			5,769	3,335
						-
	Other					6
	Total	9,609	-	-	9,609	9,841
Other trading activities:				-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Insurance payment for Flooring maintenance					-
	Total	-	-	-	-	-
TOTAL INCOME		9,609	46,488	-	56,097	51,297

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	Except £46488 were restricted being grants from funders and local government LBC
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	N/A
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	N/A
Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	N/A

Note 4 **Analysis of receipts of government grants**

	Description	This year £	Last year £
Government grant 1	London Bourgh of Camden	-	-
Government grant 2	JRS Grants from HMRC	-	-
Government grant 3		-	-
Other		-	-
	Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 6 Expenditure

Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:					
Incurred seeking donations	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants					
Operating membership schemes and social lotteries					
Staging fundraising events					
Fundraising agents					
Operating charity shops					
Operating a trading company undertaking non-charitable trading activity					
Advertising, marketing, direct mail and publicity	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities					
Investment management costs:	-	-	-	-	
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-
	Unrestricted funds	Restricted income funds			
Expenditure on charitable activities					
Staff costs	-	29,685		29,685	37,935
Premisis costs	5,813	9,966		15,779	10,287
General Administration costs	647	-		647	283
Legal & Professional costs	250	250		500	650
HAF Project costs		5,188		5,188	6,468
Total expenditure on charitable activities	6,710	45,089	-	51,799	**55,623**
Separate material item of expense					
		-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other					
Capital Costs-Laptop	-	-	-	-	
Capital costs-Furniture (desks)	-	-	-	-	
Office Equipment (replacements)		-	-	-	117
Depreciation of Assets	-	-	-		-
Total other expenditure	-	-	-	-	117
TOTAL EXPENDITURE	6,710	45,089	-	51,799	55,740

Section C Notes to the accounts

Note 10 Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	500	500
Assurance services other than independent examination		
Tax advisory fees		
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner		

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	24,320	28,478
Social security costs	-	-
Pension costs (defined contribution pension plan)		
Other employee benefits	-	-
Total staff costs	24,320	28,478

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	n/a

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	TRUE

Band	Number of employees
£60,000 to £69,999	none
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	none

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities		1
Governance	-	-
Other	-	-
Total	-	1

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	none
Please state the legal authority or reason for making the payment	none
Please state the amount of the payment (or value of any waiver of a right to an asset)	none

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	none
The nature of the payment (cash, asset etc.)	none
The extent of redundancy funding at the balance sheet date	none
Please state the accounting policy for any redundancy or termination payments	none

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	6,062	5,945
Additions	-	-	-	-	117
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	6,062	6,062

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				15%		
At beginning of the year	-	-	-	3,442	2,980	
Disposals	-	-	-		-	
Depreciation	-	-	-	393	462	
Impairment	-	-	-		-	
Transfers*	-	-	-		-	
At end of the year	-	-	-	3,835	3,442	

14.3 Net book value

Net book value at the beginning of the year	-	-	-	2,620	2,467
Net book value at the end of the year	-	-	-	2,227	2,620

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	25,118	21,015
Other	-	-
Total	25,118	21,015

LEARNING & DEVELOPMENT CENTRE LIMITED

England & Wales - Charity number 1138756

Accounts

Registered number 07303004
Charity Registration No. 1138756

LEARNING & DEVELOPMENT CENTRE LIMITED

Trustees Reports and Financial Statements
For the year ended 31ST March 2024

TAHIR ACCOUNTANTS
EPCA Office N
1 Thorpe Close
London W10 5XL

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/directors/ members of

Charity Name
Learning & Development Centre Limited (LDC)

On accounts for the year ended

31st March 2024

Charity no.:	**1138756**	Company no.:	**07303004**

Set out on pages

1-11 Trustees Report, Accounts and Notes 12-26

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/03/24

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

** Please delete the words in the brackets if they do not apply.*

Signed: [signature]

Date: 26/09/2024

Name:	I. Tahir
Relevant professional qualification(s) or body (if any):	LICENSED ACCOUNTANT FMAAT
Address:	EPCA Office N 1 Thorpe Close London W10 5XL

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

CHARITY COMMISSION FOR ENGLAND AND WALES

Trustees' annual report (including Directors' report) for the period of 01/04/22 to 31/03/2023

Charity name: Learning & Development Centre Limited

Charity registration number: 1138756

Company number: 07303004

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the Learning & Development Centre (LDC) are: 1. To promote exclusively charitable purposes according to the laws of England and Wales for the benefit of disadvantaged ethnic minority parents and carers by: a) the advancement of education; b) the preservation and protection of good health; c) the provision of facilities in the interest of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity, or disability, financial hardship or social circumstances with the object of improving their conditions of life. 2. To advance in life and relieve needs of young disadvantaged people through: a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life; b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	**Key Activities for the year of 2023/2024:** **1. Summary of Outputs for Curriculum Lessons:** As the LDC curriculum education objective is to improve educational performance & attainment of disadvantaged children & young people, the provision of our curriculum education in English, Maths & Science had been delivered throughout the last three school terms (Autumn Terms 2023, Spring & Summer Terms 2024) in the form of: ➢ follow-up group lessons of the curriculum core subjects; ➢ One-to-one support with special needs & homework;

		➢ One-to-one support with preparation of exams for SAT & GCSE. **Time & duration of activities:** the curriculum education classes had been running, mainly on Saturdays for 4 hours per week (10am - 14pm) and average 12 weeks per Term and 36 weeks or 144 hours throughout the year. **Number of beneficiaries:** the LDC curriculum lessons had been successful as usual in meeting our maximum expectation in the academic year of September 2023 to July 2024. Since the start of our curriculum classes in the Autumn term 2023 up to the end of Summer Term 2024, 43 children & young people attended the classes in English, Maths and Science as planned. As the LDC **Learning Centre** can accommodate only **25 to 30** people at one time, the number of weekly attendances was: ➢ **30** in the **Autumn** Term (KS1/2 = **14** & KS3/4 = **16**) ➢ **29** in the **Spring** Term (KS1/2 = **13** & KS3/4 = **16**) ➢ **28** in the **Summer** Term (KS1/2 = **14** & KS3/4 = **15**) **Unique number of beneficiaries:** although, the total follow-up number of the beneficiaries for the 3 terms was **87** *(30+29+28)*, the **unique** number of beneficiaries by the end of the year was **43.** From our experience, on average **75%** - **80%** of the beneficiaries attending classes in each term are expected to continue to attend the classes throughout the year. For example, in the 2023/24 academic year, **24** out of **30** pupils or **80%** of the beneficiaries, who attended the classes in the Autumn Term 2023 continued to attend the classes in the Spring Term 2024, and **23** out of **29** pupils or **79%** of the beneficiaries, who attended the classes in the Spring Term continued to attend the classes in the Summer Term. That means by the end of the Autumn Term **6 pupils** left the Supplementary school, while **5 new pupils** joined the School during the Spring Term. In the Summer Term only **5 pupils** joined the Supplementary school, while **23** pupils who attended the Spring Term classes continued to attend the classes in the Summer Term. **Beneficiaries' backgrounds by age, gender & ethnicity:** **Age:** **35%** and **65%** of **43** beneficiaries who had regularly attended the curriculum classes throughout the year were the age of **5 –11** (Primary school) and **11–16** (Secondary school) respectively. **Gender:** **47%** and **53%** of **43 beneficiaries** who had regularly attended the curriculum classes throughout the year were **girls** and **boys** respectively. **Ethnicity:** in the academic year of Sep 2023 – July 2024, **43** minority ethnic children and young people benefited from the curriculum education lessons at our Supplementary school. **70%** of the beneficiaries were from **African Black Minority Ethnic, 28%** from **Asian**

Minority Ethnic and **2%** from other white ME communities.

2. Summary of Outputs of HAF Programme

The extracurricular holiday programme is demanded by the local disadvantage children & young people who cannot afford to go on holiday, particularly during the Summer, Winter/Christmas, and Spring/Easter school holidays. The holiday activity and food programme (HAF) has been widely recognised and supported by voluntary community organisations and the London Borough of Camden Council as the programme has demonstrated a positive impact on the social life & mental health of disadvantaged children & young people. The main project objective is to:

- develop physical strength, promote inclusiveness & reduce social isolation & exclusion;
- develop knowledge of art, creativity & cognitive ability;
- understand nutritional values of healthy food & raise awareness of unhealthy eating.

To achieve our objectives, we had delivered the following **outdoor** and **indoor** activities during the last Summer, Winter and Spring holidays 2023/24:

- Multi-Sport (football, table tennis, basketball & racing)
- Exercise & Fitness & climbing in the play-ground
- Entertaining & artistic activities in the Learning Centre
- Healthy & hot/fresh free meals
- Nutritional & healthy eating lessons

1. **32 children** & young people attended the Summer Holiday Activity & Food (HAF) programme that was delivered for **4 hours** per day and **4 days** per week and **4 weeks** during the summer holiday 2023. **90%** of the beneficiaries were eligible for Free School Meal that was monitored by Coordinate Sport System & reported to the funder, Young Camden Foundation (YCF)

2. **28 children** & young people attended & participated in the **Winter/Christmas** HAF programme that was delivered for **4 hours** per day and **4 days/w** during the Winter/Christmas holiday. **93%** of the beneficiaries were eligible for Free School Meal that was monitored by Coordinate Sport System & reported to the funder, Young Camden Foundation (YCF)

3. **28 children** & young people attended & participated in the **Spring/Easter** HAF programme that was delivered for **4 hours** per day and **4 days/w** and **1 week** during the Easter holiday. **90%** of the beneficiaries were eligible for Free School Meal that was monitored by Coordinate

Sport System & reported to the funder, Young Camden Foundation (YCF).

Unique number of beneficiaries: the total follow-up number of the beneficiaries for the 3 HAF programme was **88** *(32+28+28)*, while the **unique** number of beneficiaries was **48,** because:

- **69%** of or **33** out of **48** beneficiaries in the last HAF summer programme continued to participate in the Winter & Spring holiday programme;
- **31%** of or **15** out of **48** beneficiaries joined HAF holiday programme in the Winter/Christmas & Spring/Easter holiday programme.

Beneficiaries by age, gender & ethnicity:

Age: **71%** and **29%** of the beneficiaries who had regularly participated in the HAF holiday programme in the last 3 terms (Summer, Winter and Spring 2023/24) were the age of 5 –11 (Primary school) and 11–16 (Secondary school) respectively.

Gender: **48%** and **52%** of the **beneficiaries** who had regularly participated in the HAF holiday programme in the last 3 terms (Summer, Winter and Spring 2023/24) were **girls** and **boys** respectively.

Ethnicity: most of the beneficiaries were from Black & Asian minority ethnic communities.

3. Drop-in Advice & Information Provision:

Summary of Outputs & Outcomes:

Along with the Curriculum education lessons and HAF holiday activities, LDC staff and volunteers had provided drop-in advice, information, and Community support services throughout the school terms (September 2023 to July 2024. The drop-in advice & information provision had been accessible to parents/carers and elderly people who are in need of our services. Our drop-in advice services have been provided in the form of consultation meeting, distribution of awareness & promotional information.

Outputs: the face-to-face drop-in advice & information had been delivered to **17** parents/carers on children's education, social behaviour, and family issues, and housing & benefit support services for **11** elderly people who attended the face-to-face and telephone services.

4. Local Community Network & Partnership:

Alongside our community support activities in the academic year of 2023/2024, LDC has been working in partnership with the local communities, voluntary & statutory organisations such as **Supplementary Schools in Camden, Camden supplementary schools Forum, Yang Camden Foundation** (YCF), **National Resource Centre for**

		Supplementary Education (NRCSE) and **Voluntary Action Camden** (VAC). Working in partnership with the local partner organisations in the last academic year was extremely beneficial for LDC to increase the network and sustainability of its activities & services and to have access to free trainings. Workshops and Quality Marks. Working in partnership is also important to expand the extracurricular holiday activities for all and the provision of free & fresh lunch/food for the local children who are living in Camden and eligible for Free School Meal, as well as to share information & good practice that has made great contributions to the positive impact on our beneficiaries.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	**No**

Additional information (optional)
You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	**Not applicable**
Policy on social investment including program related investment	Para 1.38	**Not applicable**
Contribution made by volunteers	Para 1.38	**Volunteering:** Operational activities & services in the past year were delivered by 2 full & part-time permanent staff, 4 sessional Tutors, 3 multi-sports Coaches and 3 volunteers. The volunteers had made great contributions to the achievement of our community organisation by working 5-10 hours voluntarily per week. The permanent staff have also made great contributions to the achievement of the organisation by working overtime voluntary work for 10-15 hours per week. The operational action of staff & volunteers is accountable to the **Senior Management Team (SMT)** that includes 2 signatory Board members & the coordinator (senior staff member).
Other		

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	**Outcomes of Curriculum Education:** As the main objective of the curriculum lessons is to improve the educational performance & attainment of the target beneficiaries, the project progress has successfully met the expected target outcomes as follows. The success of the project and the improvement of the beneficiaries in their curriculum lessons has been measured by the teachers' baseline and the total progress outcomes have been counted as follows: ➢ termly progress tests (60%) ➢ class work performance (30%) ➢ attendance & punctuality (10%) Based on the average termly **progress-test** results, **class-work performance** (teachers' notebook) and **class attendance** throughout the three terms (Sep 2023 – July 2024), **52%, 38%** and **10%** of **43** beneficiaries, who regularly attended the classes have demonstrated **significant progress (70% - 100%)** and **satisfactory progress** (50% - 70%) and **unsatisfactory (<50%)** respectively. The contribution of our supplementary curriculum lessons to the long-term educational attainment of disadvantaged children & young people is significant and this is proved by the academic success of our supplementary school students. For example, one of our long-term students who have got top GCSE exam results in 2022 has been offered a place to join Oxford University in October 2024. Many of our students have been and will be inspired by this kind of great success. **Outcomes/Benefits HAF Programme:** The HAF holiday programme had been successful in delivering the proposed activities and achieving the following positive outcomes. ➢ **48** beneficiaries had actively participated and benefited from our **outdoor** multi-sport physical activities and have developed sporting habits and skills that enable them to **'be more active'** in their future day-to-day lives. ➢ The beneficiaries have witnessed that they have significantly benefited from the **entertaining & artistic** activities by **'taking part'** in a range of **indoor activities'** such as painting, drawing, dancing & reading stories. The **indoor** activities had enabled beneficiaries to promote inclusiveness, participation in the community

		activities and tackle possible social exclusion & isolation. ➢ The beneficiaries had successfully benefited from the **healthy eating** & **nutritional** lessons by developing or **'having greater knowledge of health** & **nutrition'**, as well as the awareness of the benefits of balanced diets. ➢ The **beneficiaries** had enjoyed the provision of nutritious, hot & fresh **food/lunch** throughout the programme. **Outcome of Advice & Information Provision:** The positive outcome of the advice & support services has been monitored & evaluated by the feedbacks of the beneficiaries. Based on the beneficiaries feedbacks, **16** out of **28** beneficiaries completed the questionnaires and **98%** of them had been fully satisfied with the drop-in advice, information & support services delivered on a face-to-face basis in the Learning Centre by the LDC staff and professional trainers.

Achievements against objectives set	Para 1.41	Refer to above
Performance of fundraising activities against objectives set	Para 1.41	The performance of fundraising activities in the last financial year of 2023/24 was sustainable in obtaining annual turnover of **£51,291**.
Investment performance against objectives	Para 1.41	**None**
Other		**None**

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	The financial situation of LDC in the last financial year of 2023/24 has been sustainable in obtaining annual turnover of **£51,291**. The main financial sources of LDC in the last financial year were: **1)** John Lyons Charity: **48.7%, 2)** Young Camden Foundation: **32.1%** and **3)** LDC Income-generating sources: **19.2%**.

Statement explaining the policy for holding reserves stating why they are held	Para 1.22	LDC Reserve policy is 5% of the total income of the year, as a reserve policy is useful to cover a financial gap that may happen at any time in the future.
Amount of reserves held	Para 1.22	**£2,565.00 (5% x £51,291) of the annual income**
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	**n/a**
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	**n/a**

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	We do not have any investment policy.
A description of the principal risks facing the charity	Para 1.46	The charity has not been faced by possible risks in the last academic year of 2023/2024.
Other		

Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed, memorandum and articles of association etc	Para 1.25	**Memorandum and Articles of Association**
How is the charity constituted? for example, limited company, unincorporated association, CIO	Para 1.25	**Charitable Company limited by guarantee**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**Trustees shall be nominated and elected by the community members every three years or substitute trustees can be co-opted by existing trustees/directors.**

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and administrative details

Charity name	**Learning & Development Centre Limited**
Other name the charity uses	**Learning & Development Centre (LDC)**
Registered charity number	**1138756**
Charity's principal address	**71 Kingsgate Road, London, NW6 4JY**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sara Tesfu			Registered members
2	Elizabeth Mulatu			Registered members
3	Muluberhan S Jemaw			Registered members
4	Azeb M Geta			Board of Trustees/Directors
5	Abebe Teka			Board of Trustees/Directors
6				

Corporate trustees – names of the directors at the date the report was approved

Mrs Sara Tesfu	
Mrs Elizabeth Mulatu	
Mr Muluberhan S Jemaw	
Ms Azeb M Geta	
Mr Abebe Teka	

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year
N/A	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (optional information)

Mrs Sara Tesfu (Trustee/Signatory)
Ms Azeb M Geta (Trustee/Signatory)
Mr Merhatsidk Kennaw (Coordinator, Senior staff member)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)		
Full name(s)	Mrs Sara Tesfu	
Position (for example Secretary, Chair, etc)	Director/Trustee	

Date 22/9/2024

Learning & Development Centre Limited	Charity No	1138756		
	Company No	07303004		
Annual accounts for the period				
Period start date	01/04/2023	To	Period end date	31/03/2024

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01		41,456		41,456	52,986
Charitable activities	S02	9,841			9,841	10,308
Other trading activities	S03				-	-
Investments	S04				-	-
Separate material item of income	S05				-	-
Other	S06				-	-
Total	S07	9,841	41,456	-	51,297	63,294
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	9,399	45,574	-	54,973	58,544
Separate material expense item	S10		117	-	117	1,021
Legal & Professional costs	S11	325	325	-	650	500
Total	S12	9,724	46,016	-	55,740	60,065
Net income/(expenditure) before tax for the reporting period	S13	117	- 4,560	-	- 4,443	3,229
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	117	- 4,560	-	- 4,443	3,229
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	117	- 4,560	-	- 4,443	3,229
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	- 462			- 462	498
Other gains/(losses)	S21			-		
Net movement in funds	S22	- 345	- 4,560	-	- 4,905	3,727
Reconciliation of funds:		- 114	-		- 114	-
Total funds brought forward	S23	-	-		28,653	24,926
Total funds carried forward	S24	- 459	- 4,560	-	23,634	28,653

Learning & Development Centre Limited | Charity No 1138756 | Company No 07303004

Section B Balance sheet as at 31/03/2024

	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	2,620		-	2,620	2,965
Heritage assets (Note 16)	B03				-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	2,620	-	-	2,620	2,965
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07		-	-	-	-
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	15,267	5,748		21,015	25,688
Total current assets	B10	15,267	5,748	-	21,015	25,688
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)	B12	15,267	5,748	-	21,015	25,688
Total assets less current liabilities	B13	17,886	5,748	-	23,634	28,653
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	17,886	5,748	-	23,634	28,653
Funds of the Charity						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	12,480			12,480	17,824
Unrestricted funds	B19		8,535		8,535	7,864
Revaluation reserve	B20	2,620			2,620	2,965
Fair value reserve	B21		-	-	-	
Total funds	B22	15,100	8,535	-	23,634	28,653

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors 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.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Ms Sara Tesfu	21/09/2024

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	21/09/2024
Ms Sara Tesfu	**Print name**

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
John Lyon's Charity	R		10,420	25,000	25,000			10,420
London Borough of Camden	R		6,000	-	6,000			-
Yapp Charitable Trust	R		-	-	-			-
YCF	R		1,404	16,456	15,800			2,060
Unrestricted reserve Funds	U		-					-
Unrestricted funds from Income-generating sources	U		7,864	9,841	8,940		- 230	8,535
Unrestricted Tangible Assets	U		2,965		462		117	2,620
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
		Total Funds as per balance sheet	28,653	51,297	56,202	-	- 113	23,635

Fund balances carried forward include assets and liabilities denominated in a foreign currency	Yes*	No*
		✓

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).	

Note 27 Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
John Lyon's Charity			-	25000	14580			10,420
London Borough of Camden	R		-	15,000	9,000			6,000
Yapp Charitable Trust	R		532	2,000	2,532			-
YCF	R		2,318	10,986	11,900			1,404
Unrestricted reserve Funds	U		4,555	-	4,555			-
Unrestricted funds from Income-generating sources	U		15,054	10,308	17,498			7,864
Unrestricted Tangible Assets	U		2,467	-	-	1,021	- 523	2,965
								-
								-
Other funds (balancing figure)	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds as per balance sheet	24,926	38,294	45,485	1,021	- 523	28,653

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities.

1.1 Basis of accounting

These accounts 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:

• and 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
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	***not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***not applicable***

1.3 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 { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	

Note 2 Accounting policies

2.2 INCOME

		Yes*	No*	N/a*
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, unless required or permitted by the FRS 102 SORP or FRS 102.			✓
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	✓	✓	✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	✓	✓	✓
Support costs	The charity has incurred expenditure on support costs.	✓		✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest,	This is included in the accounts when receipt is probable and the amount receivable can			

		Yes*	No*	N/a*
	maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.		✓	✓
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.	✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.			✓
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-		-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities		41,456	-	41,456	52,986
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	-	41,456	-	41,456	52,986
Charitable activities:	Room/Hall Hire	6,500			6,500	8,260
	Parents' tuition contribution	3,335			3,335	2,048
					-	-
	Other	6			6	-
	Total	9,841	-	-	9,841	10,308
Other trading activities:				-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Insurance payment for Flooring maintenance					-
	Total	-	-	-	-	-
TOTAL INCOME		9,841	41,456	-	51,297	63,294

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	Except £52986 were restricted being grants from funders and local government LBC
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	N/A
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	N/A
Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	N/A

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	London Bourgh of Camden	-	15,000
Government grant 2	JRS Grants from HMRC	-	-
Government grant 3		-	-
Other		-	-
	Total	-	15,000

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 6 Expenditure

Analysis of expenditure		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-
	Incurred seeking legacies	-	-	-	-
	Incurred seeking grants				
	Operating membership schemes and social lotteries				
	Staging fundraising events				
	Fundraising agents				
	Operating charity shops				
	Operating a trading company undertaking non-charitable trading activity				
	Advertising, marketing, direct mail and publicity	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-
	Database development costs	-	-	-	-
	Other trading activities				
	Investment management costs:	-	-	-	-
	Portfolio management costs	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-
	Investment administration costs	-	-	-	-
	Intellectual property licencing costs	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-
	Total expenditure on raising funds	-	-	-	-
		Unrestricted funds	Restricted income funds		
Expenditure on charitable activities	Staff costs	2,224	35,711		37,935
	Premisis costs	4,674	5,613		10,287
	General Administration costs	283	-		283
	Legal & Professional costs	325	325		650
	HAF Project costs	2,218	4,250		6,468
	Total expenditure on charitable activities	9,724	45,899	-	55,623
Separate material			-	-	-

Section C Notes to the accounts

Note 10 Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	650	600
Assurance services other than independent examination		
Tax advisory fees		
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner		

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	28,478	31,771
Social security costs	-	-
Pension costs (defined contribution pension plan)		
Other employee benefits	-	-
Total staff costs	28,478	31,771

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party: n/a

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000: TRUE

Band	Number of employees
£60,000 to £69,999	none
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.: none

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	2
Governance	-	-
Other	-	-
Total	2	2

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	none
Please state the legal authority or reason for making the payment	none
Please state the amount of the payment (or value of any waiver of a right to an asset)	none

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	none
The nature of the payment (cash, asset etc.)	none
The extent of redundancy funding at the balance sheet date	none
Please state the accounting policy for any redundancy or termination payments	none

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	5,945	4,924
Additions	-	-	-	117	1,021
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	6,062	5,945

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				15%		
At beginning of the year	-	-	-	2,980	2,457	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	462	523	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	3,442	2,980	

14.3 Net book value

Net book value at the beginning of the year	-	-	-	2,467	2,022
Net book value at the end of the year	-	-	-	2,620	2,467

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	21,015	25,688
Other	-	-
Total	21,015	25,688

LEARNING & DEVELOPMENT CENTRE LIMITED

England & Wales - Charity number 1138756

Accounts

Registered number 07303004
Charity Registration No. 1138756

LEARNING & DEVELOPMENT CENTRE LIMITED

Trustees Reports and Financial Statements
For the year ended 31ST March 2023

TAHIR ACCOUNTANTS
EPCA Office N
1 Thorpe Close
London W10 5XL

CHARITY COMMISSION FOR ENGLAND AND WALES

Trustees' annual report (including Directors' report) for the period of 01/04/22 to 31/03/2023

Charity name: Learning & Development Centre Limited

Charity registration number: 1138756

Company number: 07303004

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the Learning & Development Centre (LDC) are: 1. To promote exclusively charitable purposes according to the laws of England and Wales for the benefit of disadvantaged ethnic minority parents and carers by: a) the advancement of education; b) the preservation and protection of good health; c) the provision of facilities in the interest of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity, or disability, financial hardship or social circumstances with the object of improving their conditions of life. 2. To advance in life and relieve needs of young disadvantaged people through: a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life; b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	**I. Key Activities for the year of 2022/2023:** The key activities of the 2022/23 were: **1) Curriculum lessons/classes** in Maths, English & Science, **2) Eextracurricular Holiday Activity & Food program** (HAF), and **3) Drop-in Advice & Community Activities.** These activities have been designed for local disadvantaged children & young people aiming to achieve the following two main objectives: **a)** to enhance & advance their educational performance & attainment; **b)** to develop life skills that enable children to be active during the school holidays and keep themselves away from anti-social behaviour and prevent themselves from school exclusion & truancy.

		1. Curriculum Lessons/Classes The curriculum classes in Maths, English & Science had been delivered as planned throughout the last three school terms (Autumn-2022, Spring & Summer terms 2023) for the local disadvantaged children & young people (age 5 -16) at the LDC Supplementary School Learning Centre. ➢ in-group based on Key Stages (1, 2, 3 & 4) within the National curriculum, ➢ one-to-one support with follow-up lessons and homework/course work ➢ preparation of exam for SAT & GCSE. The curriculum classes have been running mainly on Saturdays for 4 hours or 2 sessions (10am –14pm) per week and 36 weeks throughout the year. **Summary of Outputs & Outcomes of Cu/Lessons Outputs**: the curriculum lessons had been successful as usual in meeting our maximum expectation in the academic year of September 2022 to August 2023. **Beneficiaries:** as the capacity of the LDC **Learning Centre** is to accommodate **up to 30** pupils at the same time, in the **Autumn** Term 2022, **29 pupils** (KS1/2 = **17** & KS3/4 = **12**) and in the **Spring** Term 2023, **30 pupils** (KS1/2 = **18** & KS3/4 = **12**) and in the **Summer** Term 2023, **31 pupils** (KS1/2 = **21** & KS3/4 = **11**) were registered and attended the curriculum classes in Maths, English & Science throughout the three school terms. The lessons/classes had been delivered on Saturdays for **4** hours/w or **144** hours and **36** weeks by the end of the year. Although, the total repetitive number of the beneficiaries for the 3 terms was **88** *(28+29+31)*, the **unique** number of the beneficiaries by the end of the year was **40.** On average **75%** of or **23** out of **30 pupils** who attended in each term are usually expected to continue to attend the classes throughout the year. For example, **22** out of **29** pupils who attended the classes in the last Autumn Term 2022 continued to attend the classes in the Spring Term 2023, while **25%** of or **7 pupils** left the Supplementary school by the end of the Autumn Term and **8 new pupils** joined the School in the Spring term. The evidence, which shows pupils' progress in English, Maths & Science lessons, was teachers' baseline: **class work performance (40%)** and **progress test** at the end of each term **(60%)**. **Attendance:** The average weekly attendance of the **pupils** who attended the curriculum classes regularly in the three terms was **93%**. **2. Extracurricular Activities:** The extracurricular holiday activities are extremely needed for disadvantage children & young people, particularly for those who cannot afford to go on holiday during the Summer, Christmas, and Easter holidays. The extracurricular holiday activity and food programme (HAF) has been widely recognised and supported by funders (JLC & YCF) and the London Borough of

Camden Council as the holiday programme has demonstrated a positive impact on the social life & mental health of disadvantaged children & young people.

In the post Covid-19 pandemic, **Learning & Development Centre** has been dedicated to deliver the holiday activities and the food programme for the local disadvantaged children & young people, as one of the LDC main objectives and key activities is to provide extracurricular activities for the local target beneficiaries.
LDC had delivered the following **outdoor** and **indoor** activities during the last Summer, Christmas & Easter holidays:

- Multi-Sport Activities
- Sporting & Football
- Exercise & Fitness
- Swinging & Climbing in the play-ground
- Entertaining & Artistic activities in the Learning Centre
- Healthy & hot/fresh free meals
- Nutritional & healthy eating lessons.

Outputs and Outcomes:
Outputs:
1. 30 children & young people attended the Summer Holiday Activity & Food (HAF) programme that was delivered for **4 hours** per day and **4 days** per week and **4 weeks** during the summer holiday. **90%** of the beneficiaries were eligible for Free School Meal that was monitored by & reported to Young Camden Foundation (YCF)
2. 29 children & young people attended & participated in the Winter/Christmas HAF programme that was delivered for **4 hours** per day and **4 days/w** and **1 week** during the Christmas holiday. **93%** of the beneficiaries were eligible for Free School Meal that was monitored by & reported to Young Camden Foundation (YCF).
3. 31 children & young people attended & participated in the Easter HAF programme that was delivered for **4 hours** per day and **4 days/w** and **1 week** during the Easter holiday. **90%** of the beneficiaries were eligible for Free School Meal that was monitored by & reported to Young Camden Foundation (YCF).

The total follow-up number of the beneficiaries for the 3 HAF programmes was **90** *(30+29+31)*, while the none-follow-up /or **unique** number of beneficiaries was **52** for the following reasons:
1. Based on our previous experience, around 20% of the beneficiaries of our HAF holiday programmes are expected to be from the beneficiaries of our curriculum lessons that cannot be counted here, as they have been already counted in the curriculum lesson programme;
2. According to our actual records, **23%** of or **12** out of **52** participants in each HAF programme (Christmas, Easter & Summer 2022/23) came from existing beneficiaries of the curriculum lessons/classes, while

		77% of or **40** out of **52** participants were **new beneficiaries,** who joined our HAF holiday programmes. **3. <u>Drop-in Advice & Community Activities</u>** **<u>Advice & Information Provision:</u>** Along with the Curriculum and Extracurricular activities, LDC staff and volunteers had provided drop-in advice, information, and Community activities throughout the academic year of September 2022 to August 2023. The drop-in advice & information provision had been accessible to parents/carers and elderly people who are in need of our services. Our drop-in advice services have been provided in the form of consultation meeting, distribution of awareness & promotional information on education, family & social issues. **<u>Outputs/Outcomes:</u>** **Outputs:** more than **75%** of our drop-in advice & information provision is back to the face-to-face services at our Learning Centre since Covid-19 pandemic was over in the early 2022, while **25%** of the services have still been delivered via telephone and online communication systems. The face-to-face drop-in advice & information had been delivered to **24** target parents & carers on children's education, social behaviour, and family issues, while the online services (benefits, pensions and housing issues) for elderly people had been delivered to **13** beneficiaries. **Outcome:** the outcome of the drop-in advice & information provision has been monitored & evaluated by the feedbacks of the beneficiaries. Based on the beneficiaries' feedbacks **72.5%** of 24 beneficiaries completed the questionnaires and **94%** of them have been fully satisfied with the advice, information & support services delivered on a face-to-face basis in the Learning Centre by the LDC staff and volunteers. **<u>Networking & Partnership:</u>** Alongside our community support activities in the academic year of 2022/2023, LDC staff had been working in partnership with the local communities, voluntary & statutory organisations, such as: **Supplementary Schools in Camden**, **Camden supplementary schools Forum**, **Yang Camden Foundation** (YCF), **National Resource Centre for Supplementary Education** (NRCSE) and **Voluntary Action Camden (**VAC). Although, Covid-19 pandemic was over in 2022, most of the network & partnership activities have been continued to be running by virtual & online systems. As a result, more than 60% of the networking, consultation meetings & trainings have not been yet backed to the normal face-to-face programme.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	**No**

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	**Not applicable**
Policy on social investment including program related investment	Para 1.38	**Not applicable**
Contribution made by volunteers	Para 1.38	**Volunteering:** Operational activities & services in the past year were delivered by 2 full & part-time permanent staff, 4 Freelance Tutors, 3 multi-sports Coaches and 3 volunteers. The volunteers had made great contributions to the achievement of our community organisation by working 5-10 hours per week. The permanent staff have also made great contributions to the achievement of the organisation by working overtime voluntary work for 10-15 hours per week. The operational action of staff & volunteers is accountable to the **Senior Management Team (SMT)** that includes 2 signatory Board members & the coordinator (senior staff member).
Other		

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	**<u>Summary of outcomes for Curriculum Lessons:</u>** As the main objective of the curriculum lessons is to enhance & advance the educational performance & attainment of the target beneficiaries, the actual delivery of our curriculum lessons has met successfully the expected outcomes as follows. According to our average end-of-term **progress-test** results and **class-work performance** throughout the three terms (Sep 2022 – July 2023), **48%**, **40%** and **12%** of **40** beneficiaries, who regularly attended the classes have demonstrated **significant progress (70% - 100%)** and **satisfactory progress** (50% - 70%) and **unsatisfactory (<50%)** respectively. The contribution of our curriculum lessons to the educational attainment of disadvantaged children & young people is significant. We have many pupils who can be a real witness for our Supplementary School's **positive impact** on the beneficiaries who have been regularly attended the curriculum lessons. We had **4 students** who took GCSE exams last year and they

		have got good results: (A** - C). For example, one the 4 students, has obtained top GCSE results:***(3A**, 3A* & 2A)*** and our Supplementary School is proud of such amazing students' achievement. *(For the full details, refer to the Annual Report)* **Summary of outcomes fo Extra/Holiday Activities:** The extracurricular holiday activity programme had been successful in delivering the proposed activities and achieving the following positive outcomes. **1. 52** beneficiaries had actively participated and benefited from our **outdoor** multi-sport physical activities and have developed sporting habits and skills that enable them to '**be more active**' in their future day-to-day lives. **2.** The beneficiaries have significantly benefited from the **entertaining & artistic** activities by **'taking part'** in a range of **indoor activities'** such as painting, drawing, dancing & reading stories. The **indoor** activities had enabled beneficiaries to promote inclusiveness, participation in the community activities and tackle possible social exclusion & isolation. **3.** The beneficiaries had successfully benefited from the **healthy eating** & **nutritional** lessons by developing or '**having greater knowledge of health** & **nutrition**', as well as the awareness of the benefits of balanced diets. *(For the full details, refer to the Annual Report)* ***Summary of Outcomes for Drop-in Advice & Community Activities*** Working in partnership with the local partner organisations in the last academic year of 2022/23 was extremely beneficial for LDC to increase the network and sustainability of its activities & services. Working in partnership was also important to expand the extracurricular holiday activities for the local children who are eligible for Free School Meal and to share information & good practice that has made great contributions to the positive outcomes of our curriculum lessons and extracurricular holiday activities.

:

Achievements against objectives set	Para 1.41	Achievements: In the post Covid-19 pandemic, the recovery process of backing to our normal face-to-face activities & services in the site of the Learning Centre has been successful in obtaining the following achievements, which are in some way exceeded our expectation. a. Due to our financial success, once again, we have been successful in retaining the Lease of our premise (Learning Centre), which is available at any time for the delivery of our site/ face-to-face activities & services. b. The extracurricular activities have been exceptionally expanded by increasing

		the number of beneficiaries by **42%** and providing additional activity which is the **provision of fresh & hot foods** for children who are eligible for FSM, as the free school meal is not available from home during the school holidays. c. The overall **outputs** and **outcomes** of the project in the last academic year have been successful in delivering the proposed project activities & services to **92 (40 + 52)** beneficiaries that enabled us to meet our maximum expectation. For example, based on the end-of-term progress-assessment-tests, **48%** (19 out of 40), **40%** (16 out of 40), and **12%** (5 out of 40) of the students for the curriculum lessons have achieved **significant** progress **(70%-100%), satisfactory** progress **(50% - 70%)** & **unsatisfactory (<50%)** respectively. d. Thanks to our funders, the LDC financial position in the last financial year of 2022/23 has been successful & sustainable. The annual return in the same financial year has also increased by **47.7%**. This financial success has enabled LDC to expand extracurricular holiday activities and to employ more staff who can deliver the project activities effectively & successfully. *(for more details, refer to the Annual Report of 2022/2023.*
Performance of fundraising activities against objectives set	Para 1.41	The fundraising activities of LDC in the last financial year of 2022/23 has been more successful in obtaining the maximum annual income of **£63,294**.
Investment performance against objectives	Para 1.41	**None**
Other		**None**

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	Thanks to our funders, the LDC financial position in the last financial year of 2022/23 has been more successful. The annual return in the same financial year has also increased by **47.7%**. This financial success

		has enabled LDC to expand extracurricular holiday activities and to employ more staff who can deliver the project activities effectively & successfully.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	LDC Reserve policy is 5% of the total income of the year, as a reserve policy is useful to cover a financial gap that may happen at any time in the future.
Amount of reserves held	Para 1.22	**£3,165.00 (5% x £63,294) of the annual income**
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	**n/a**
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	**n/a**

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	We do not have any investment policy.
A description of the principal risks facing the charity	Para 1.46	The charity has not been faced by possible risks in the last academic year of 2022/2023.
Other		

Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed, memorandum and articles of association etc	Para 1.25	**Memorandum and Articles of Association**
How is the charity constituted? for example, limited company, unincorporated association, CIO	Para 1.25	**Charitable Company limited by guarantee**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of	Para 1.25	**Trustees shall be nominated and elected by the community members every three years or substitute trustees can be co-opted by existing trustees/directors.**

any person or body entitled to appoint one or more trustees		

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and administrative details

Charity name	**Learning & Development Centre Limited**
Other name the charity uses	**Learning & Development Centre (LDC)**
Registered charity number	**1138756**
Charity's principal address	**71 Kingsgate Road, London, NW6 4JY**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sara Tesfu			Registered members
2	Elizabeth Mulatu			Registered members
3	Muluberhan S Jemaw			Registered members
4	Azeb M Geta			Board of Trustees/Directors
5	Abebe Teka			Board of Trustees/Directors
6				

Corporate trustees – names of the directors at the date the report was approved

Mrs Sara Tesfu	
Mrs Elizabeth Mulatu	
Mr Muluberhan S Jemaw	
Ms Azeb M Geta	
Mr Abebe Teka	

Name of trustees holding title to property belonging to the charity

Trustee name	**Dates acted if not for whole year**
N/A	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (optional information)

Type of adviser	**Name**	**Address**

Name of chief executive or names of senior staff members (optional information)

Mrs Sara Tesfu (Trustee/Signatory)
Ms Azeb M Geta (Trustee/Signatory)
Mr Merhatsidk Kennaw (Coordinator, Senior staff member)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)		
Full name(s)	Mrs Sara Tesfu	
Position (for example Secretary, Chair, etc)	Director/Trustee	

Date	10-09-2023

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/directors/ members of

Charity Name
Learning & Development Centre Limited (LDC)

On accounts for the year ended

31st March 2023

Charity no.:	**1138756**	Company no.:	**07303004**

Set out on pages

1-12 Trustees Report, Accounts and Notes 12-26

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/03/23

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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.

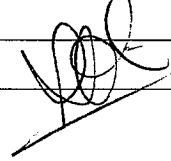
Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

** Please delete the words in the brackets if they do not apply.*

Signed: 

Date: 15/09/2023

12A

Name:	I. Tahir
Relevant professional qualification(s) or body (if any):	FFA / FIPA
Address:	EPCA Office N
	1 Thorpe Close
	London W10 5XL

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Learning & Development Centre Limited	Charity No	1138756
	Company No	07303004

Section B Balance sheet

		Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	**(Note 15)**	B01	-	-	-	-	-
Tangible assets	**(Note 14)**	B02	2,965		-	2,965	2,467
Heritage assets	**(Note 16)**	B03	-	-		-	-
Investments	**(Note 17)**	B04	-	-	-	-	-
Total fixed assets		B05	2,965	-	-	2,965	2,467
Current assets							
Stocks	**(Note 18)**	B06	-	-	-	-	-
Debtors	**(Note 19)**	B07		-	-	-	-
Investments	**(Note 17.4)**	B08	-	-	-	-	-
Cash at bank and in hand	**(Note 24)**	B09	7,864	17,824		25,688	22,459
Total current assets		B10	7,864	17,824	-	25,688	22,459
Creditors: amounts falling due within one year	**(Note 20)**	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	7,864	17,824	-	25,688	22,459
Total assets less current liabilities		B13	10,829	17,824	-	28,653	24,926
Creditors: amounts falling due after one year	**(Note 20)**	B14	-	-	-	-	
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	10,829	17,824	-	28,653	24,926
Funds of the Charity							
Endowment funds	**(Note 27)**	B17	-	-	-	-	-
Restricted income funds	**(Note 27)**	B18		17,824		17,824	2,850
Unrestricted funds		B19	7,864			7,864	19,609
Revaluation reserve		B20	2,965			2,965	2,467
Fair value reserve		B21					
Total funds		B22	10,829	17,824	-	28,652	24,926

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

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

The directors 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.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Ms Sara Tesfu	10/09/2023
	

Signature of director authenticating accounts being sent to Companies House

 Signature	Date dd/mm/yyyy
	10/09/2023
Ms Sara Tesfu	**Print name**

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
John Lyon's Charity	R		-	25,000	14,580			10,420
London Borough of Camden	R		-	15,000	9,000			6,000
Yapp Charitable Trust	R		532	2,000	2,532			-
YCF	R		2,318	10,986	11,900			1,404
Unrestricted reserve Funds	U		4,555	-	4,555			-
Unrestricted funds from Income-generating sources	U		15,054	10,308	17,498			7,864
Unrestricted Tangible Assets	U		2,467	-		1,021	- 523	2,965
			-					
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
		Total Funds as per balance sheet	**24,926**	**63,294**	**60,065**	**1,021**	**- 523**	**28,652**

Fund balances carried forward include assets and liabilities denominated in a foreign currency	Yes*	No*
		✓

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).	

Note 27 Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
London Borough of Camden	R		10,000	-	10,000			-
Yapp Charitable Trust	R		1,532	2,000	3,000			532
YCF	R		3,000	12,764	12,000	- 1,446		2,318
Hampstead Wells and Campden Trust (HWCT)	R		772	2,000	2,772			-
JRS Grants (HMRC)	R		558	852	1,410			-
Grants from City Bridge of London	R		460	-	460			-
Unrestricted reserve Funds	U		11,594	-	8,051	1,446	- 434	4,555
Unrestricted funds from Income-generating sources	U		-	15,477	-		- 423	15,054
Unrestricted Tangible Assets	U		2,902		435			2,467
Other funds (balancing figure)	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds as per balance sheet	30,818	33,093	38,128	-	- 857	24,926

Fund balances carried forward include assets and liabilities denominated in a foreign currency	Yes*	No*
		✓

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts 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:

• and 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
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	***not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***not applicable***

1.3 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 { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	

(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

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.

Yes*	No*	N/a*
✓		✓

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
		✓

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓		

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
		✓

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
		✓

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
✓		

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
		✓

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
		✓

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
		✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
		✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
		✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
✓	✓	✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
		✓

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
		✓

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Yes*	No*	N/a*
✓	✓	✓

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
✓		✓

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
✓		

Income from interest,

This is included in the accounts when receipt is probable and the amount receivable can

Yes*	No*	N/a*

royalties and dividends	be measured reliably.		✓	
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
				✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
				✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
				✓

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.	Yes*	No*	N/a*
		✓		
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.	Yes*	No*	N/a*
				✓
	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 the time spent and other costs by their usage.	Yes*	No*	N/a*
		✓	✓	✓
Grants with performance conditions	Where the charity gives a grant with conditions 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.	Yes*	No*	N/a*
				✓
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.	Yes*	No*	N/a*
		✓	✓	✓
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
				✓
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		✓	✓	✓
Provisions 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	Yes*	No*	N/a*
		✓	✓	✓
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.	Yes*	No*	N/a*
		✓	✓	✓

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	Yes*	No*	N/a*
		✓	✓	✓
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
		✓	✓	✓
	They are valued at cost.	Yes*	No*	N/a*
		✓	✓	✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
		✓	✓	✓
	They are valued at cost.	Yes*	No*	N/a*
		✓	✓	✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a	Yes*	No*	N/a*

	maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
			✓	✓
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.	Yes*	No*	N/a*
		✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

0

Fund balance as restated *0*

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-		-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	52,986	-	52,986	17,616
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	-	52,986	-	52,986	17,616
Charitable activities:	Room/Hall Hire	8,260			8,260	12,904
	Parents' tuition contribution	2,048			2,048	2,573
					-	-
	Other				-	
	Total	10,308	-	-	10,308	15,477
Other trading activities:				-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Insurance payment for Flooring maintenance					-
	Total	-	-	-	-	-
TOTAL INCOME		10,308	52,986	-	63,294	33,093

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	Except £17616 were restricted being grants from funders and local government LBC
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	N/A
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	N/A
Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	N/A

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	London Bourgh of Camden	15,000	-
Government grant 2	JRS Grants from HMRC	-	852
Government grant 3			-
Other		-	-
	Total	15,000	852

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 6 Expenditure

	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
		Unrestricted funds	Restricted income funds			
Expenditure on charitable activities	Staff costs	17,103	28,634		45,737	27,545
	Premisis costs	3,608	5,442		9,050	8,333
	General Administration costs	821	2,936		3,757	1,415
	Legal & Professional costs		500		500	400
	Total expenditure on charitable activities	21,532	37,512	-	59,044	37,693
Separate material item of expense			-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other						
	Capital costs-Laptop		500	-	500	-
	Capital costs-Furniture (desks)	521	-	-	521	-
	Depreciation of Assets					
	Total other expenditure	521	500	-	1,021	-
TOTAL EXPENDITURE		22,053	38,012	-	60,065	37,693

Section C Notes to the accounts

Note 10 Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	600	500
Assurance services other than independent examination		
Tax advisory fees		
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner		

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	31,771	15,620
Social security costs	-	-
Pension costs (defined contribution pension plan)		
Other employee benefits	-	-
Total staff costs	31,771	15,620

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	n/a

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	TRUE

Band	Number of employees
£60,000 to £69,999	none
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	none

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	1
Governance	-	-
Other	-	-
Total	2	1

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	none
Please state the legal authority or reason for making the payment	none
Please state the amount of the payment (or value of any waiver of a right to an asset)	none

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	none
The nature of the payment (cash, asset etc.)	none
The extent of redundancy funding at the balance sheet date	none
Please state the accounting policy for any redundancy or termination payments	none

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	4,924	4,230
Additions	-	-	-	1,021	694
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	5,945	4,924

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				15%		
At beginning of the year	-	-	-	2,457	2,022	
Disposals	-	-	-		-	
Depreciation	-	-	-	523	435	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	2,980	2,457	

14.3 Net book value

Net book value at the beginning of the year	-	-	-	2,467	2,022
Net book value at the end of the year	-	-	-	2,965	2,467

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C Notes to the accounts (cont)

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	25,688	22,459
Other	-	-
Total	25,688	22,459

LEARNING & DEVELOPMENT CENTRE LIMITED

England & Wales - Charity number 1138756

Accounts

Registered number 07303004
Charity Registration No. 1138756

LEARNING & DEVELOPMENT CENTRE LIMITED

Trustees Reports and Financial Statements
For the year ended 31ST March 2022

TAHIR ACCOUNTANTS
EPCA Office N
1 Thorpe Close
London W10 5XL

CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/directors/ members of

Charity Name
Learning & Development Centre Limited (LDC)

On accounts for the year ended

31st March 2022

Charity no.:	**1138756**	Company no.:	**07303004**

Set out on pages

1-11 Trustees Report, Accounts and Notes 12-26

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/03/22

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

* *Please delete the words in the brackets if they do not apply.*

Signed: 

Date: 10/10/2022

Name:	I. Tahir
Relevant professional qualification(s) or body (if any):	FFA / FIPA
Address:	EPCA Office N 1 Thorpe Close London W10 5XL

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' annual report (including Directors' report) for the period of 01/04/21 to 31/03/2022

Charity name: Learning & Development Centre Limited

Charity registration number: 1138756

Company number: 07303004

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the Learning & Development Centre (LDC) are: 1. To promote exclusively charitable purposes according to the laws of England and Wales for the benefit of disadvantaged ethnic minority parents and carers by: a) the advancement of education; b) the preservation and protection of good health; c) the provision of facilities in the interest of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity, or disability, financial hardship or social circumstances with the object of improving their conditions of life. 2. To advance in life and relieve needs of young disadvantaged people through: a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life; b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the	Para 1.17 and 1.19	**I. Key Activities for 2021/2022:** *A. Curriculum Subject Classes* *B. Extracurricular Activities*

activities, projects or services identified in the accounts.		C. *Home Language Lessons* D. *Drop-in Advice & Information Sessions* E. *Community Network & Partnership Activities* **Summary of Outputs for Key Activities** As the primary objective of the whole Supplementary School activities & services is to improve educational performance & attainment of disadvantaged children & young people, we successfully delivered all activities listed in above. Throughout the year (Autumn, Spring and Summer Terms) of 2021/22, we had successfully delivered the proposed key activities & services to the target beneficiaries as follows: **A. Curriculum Subjects' Classes** In this post Covid-19 academic year, all our curriculum classes and extracurricular activities have been running face-to-face in our Learning Centre. Based on the target plan, our curriculum classes in **English**, **Maths** & **Science** had been delivered to **45** children & young people. The classes have been running mainly on Saturdays for 2 sessions of 3 ½ hours per week and **36** weeks/**126** hours throughout the academic year of 2021/2022. The actual outputs in this academic year have exceeded the target **number of beneficiaries by 12.5%** and **number of sessions/weeks by 6%** respectively. The average weekly attendance of the **beneficiaries** was **94%**. **B. Extracurricular Activities:** The activities are usually running during **Christmas/winter**, **Easter** and **Summer holidays.** The extracurricular activities are highly demanded by and popular to parents (children & young people) who are unable to go away on holiday during such school holidays. Our extracurricular activities (HAF) had been delivered to **81 children**/young people who are living in the London Borough of Camden and eligible for free school meals for **6 weeks**, **24 days** and **96 hours** during such school holidays in the last academic year of 2021/2022. *(For the full details, refer to the Annual Report)* **C. Home-language Lessons:** The main objective of the Home-language project is to provide native language lessons and promote personal identity, multilingualism, self-esteem, ethical & moral values for the target beneficiaries. The Home (Amharic) language lesson is usually running online & face-to-face on Saturdays for **1 hour**/week & Sundays (online) for **3 hours/week** and for **35 weeks/year**.

		In the last academic year of 2021/2022, the Amharic language lesson had been delivered to **37 children** /young people who were from the local Ethiopian and Eritrean communities. **D. Drop-in Advice and Information Provision** Alongside the Curriculum classes, Extracurricular activities and Home-language lessons, LDC staff/ volunteers are providing drop-in advice, information and Community activities (events & consultation meetings) throughout the academic year. In the last academic year of 2021/2022, a one-to-one drop-in advice and information provision was delivered to **23** parents, youngsters and older people and consultation & celebration events attended by **38** community members. **E. Community Network & Partnership** Alongside our community support activities in the academic year of 2021/2022, LDC had been working in partnership with the local community and voluntary organisations in Camden. Working in partnership with the local partner organisations in the last academic year was extremely beneficial for LDC to increase the quality and sustainability of its activities & services. Working in partnership was also important to share information & good practice and to ensure that the supplementary school provision in Camden have a positive impact on the educational performance & attainment of disadvantaged children & young people by promoting positive attitudes to their educational achievements.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	**No**

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	**Not applicable**
Policy on social investment including program related investment	Para 1.38	**Not applicable**
Contribution made by volunteers	Para 1.38	**Volunteering:** LDC operational activities & services throughout the year have been delivered by both paid & unpaid staff and volunteers. LDC has currently 1-full-time Coordinator, 4-sessional/freelance tutors and 6 volunteers. The staff members and volunteers are accountable to the Senior Management Team (SMT). The paid & unpaid staff & volunteers, including the Coordinator & Trustees were dedicated to spend their free times (5 -10 hours per week) towards the work of the Charity.
Other		

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	**Summary of outcomes for Curriculum Activities:** Based on our end-of-term **progress-test results** and **class-work performance** throughout the 3 terms, **68%**, **29%** and **3%** of the beneficiaries, who regularly attended the classes had showed **significant (71% - 100%), satisfactory (50% - 70%)** and unsatisfactory **(<50%)** improvements in their termly cumulative **progress test** & **class work performance results** respectively. Based on users' feedback, in comparison with the online learning programme during the period of Covid-19 lockdown, **80%** of the beneficiaries confirmed that the face-to-face learning programme has given them more confidence to improve their class-performance and learning progress. **Summary of outcomes fo Extracurricular Activities:** **81** children aged **5 to 14** years old had actively participated and benefited from the project of:

		• **physical activity/football game** by enjoying & developing sporting habits and football skills that enable them to '**be more active'** in their future day-to-day lives. • **healthy eating** & **nutritional** lessons by developing or '**having greater knowledge of health** & **nutrition'** & awareness of the risk of poor nutrition & the benefits of balanced diets. • **entertaining & artistic** activities by **'taking part in engaging and enriching activities'** such as painting, drawing, dancing & reading stories. The activities had enabled participants to promote inclusiveness, participation in the community activities and to tackle possible social exclusion & isolation. **<u>Summary of outcomes for Home-language Classes:</u>** Based on our end-of-term **progress-test** results and **online learning performance** at the end of each term, more than 50% of the **37** Amharic language students who showed good progress in their **assessment-tests** moved from **Class Level 0** to **Class Level 1** and from **Class Level 1** to **Class Level 2**. For example, based on the **assessment results, 48%** of the students progressed from **Class Level 0** to **Class Level 1 and 53%** from **Class Level 1** to **Class Level 2.** The satisfaction of the Amharic students with the overall teaching & learning activities was **87%.** **<u>Summary of outcomes for Drop-in advice /information:</u>** **82%** of the beneficiaries expressed that they were satisfied with the advice & support services. *(for more details refer to the Annual Report)*

Achievements against objectives set	Para 1.41	<u>Achievements:</u> Our project activities have been delivered as planned against the objectives set up during the project proposal. For example, the beneficiaries, who regularly attended the curriculum classes showed **significant (71% -100%), satisfactory (50% - 70%)** improvements in their termly cumulative **progress test** & **class work performance results** respectively. *(for more details, refer to the Annual Report of 2021/2022.*
	Para 1.41	The performance of our fundraising activities has been successful & sustainable in the last

Performance of fundraising activities against objectives set		financial year. *(for more details, refer to the Annual Report of 2021/2022)*
Investment performance against objectives	Para 1.41	**None**
Other		**None**

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	Despite some challenges due to Covid-19 pandemic, the financial situation of LDC in the last 3 financial years has been sustainable. The financial sustainability has been supported by potential short-term funders and government support grants.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	LDC Reserve policy is 5% of the total income of the year, as a reserve policy is useful to cover a financial gap that may happen at any time in the future.
Amount of reserves held	Para 1.22	**£1,653.00**
Reasons for holding zero reserves	Para 1.22	Reserve policy is essential to cover a financial gap that may happen at any time in the unforeseen future
Details of fund materially in deficit	Para 1.24	**n/a**
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	**n/a**

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
		We do not have any investment policy.

Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	We do not have a particular risk apart Covid-19 in the last academic year of 2021/2022.
Other		

Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed, memorandum and articles of association etc	Para 1.25	**Memorandum and Articles of Association**
How is the charity constituted? for example, limited company, unincorporated association, CIO	Para 1.25	**Charitable Company limited by guarantee**
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**Trustees shall be nominated and elected by the community members every three years or substitute trustees can be co-opted by existing trustees/directors.**

Additional information (optional)
You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	

Relationship with any related parties	Para 1.51	
Other		

Reference and administrative details

Charity name	**Learning & Development Centre Limited**
Other name the charity uses	**Learning & Development Centre (LDC)**
Registered charity number	**1138756**
Charity's principal address	**71 Kingsgate Road, London, NW6 4JY**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sara Tesfu			Registered members
2	Elizabeth Mulatu			Registered members
3	Muluberhan S Jemaw			Registered members
4	Azeb M Geta			Board of Trustees/Directors
5	Abebe Teka			Board of Trustees/Directors
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Mrs Sara Tesfu	
Mrs Elizabeth Mulatu	
Mr Muluberhan S Jemaw	
Ms Azeb M Geta	
Mr Abebe Teka	

Name of trustees holding title to property belonging to the charity

Trustee name	**Dates acted if not for whole year**
N/A	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (optional information)

Mrs Sara Tesfu (Trustee/Signatory)
Ms Azeb M Geta (Trustee/Signatory)
Mr Merhatsidk Kennaw (Coordinator, Senior staff member)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)	Sara	
Full name(s)	Mrs Sara Tesfu	
Position (for example Secretary, Chair, etc)	Director/Trustee	

Date	11-10-2022

Learning & Development Centre Limited		Charity No	1138756		
		Company No	07303004		
Annual accounts for the period					
Period start date	01/04/2021	To	Period end date	31/03/2022	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01		17,616		17,616	37,109
Charitable activities	S02	15,477			15,477	6,374
Other trading activities	S03				-	-
Investments	S04				-	-
Separate material item of income	S05				-	-
Other	S06				-	18
Total	S07	15,477	17,616	-	33,093	43,501
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08			-	-	-
Charitable activities	S09	15,604	21,689	-	37,293	29,288
Separate material expense item	S10	-	-	-	-	-
Legal & Professional costs	S11	200	200	-	400	400
Total	S12	15,804	21,889	-	37,693	29,688
Net income/(expenditure) before tax for the reporting period	S13	- 327	- 4,273	-	- 4,600	13,813
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	- 327	- 4,273	-	- 4,600	13,813
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	- 327	- 4,273	-	- 4,600	13,813
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20					
Other gains/(losses)	S21	- 435		-	- 435	- 390
Net movement in funds	S22	- 762	- 4,273	-	- 5,035	13,423
Reconciliation of funds:		- 857			- 857	1,216
Total funds brought forward	S23	12,766	18,053		30,818	16,180
Total funds carried forward	S24	11,147	13,780	-	24,926	30,818

Learning & Development Centre Limited	Charity No	1138756
	Company No	07303004

Section B Balance sheet

		Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	2,467	-	-	2,467	2,902
Heritage assets	(Note 16)	B03	-	-		-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	2,467	-	-	2,467	2,902
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07		-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	19,609	2,850		22,459	27,916
Total current assets		B10	19,609	2,850	-	22,459	27,916
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	19,609	2,850	-	22,459	27,916
Total assets less current liabilities		B13	22,076	2,850	-	24,926	30,818
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	22,076	2,850	-	24,926	30,818
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18		2,850		2,850	16,323
Unrestricted funds		B19	19,609			19,609	11,594
Revaluation reserve		B20	2,467			2,467	2,902
Fair value reserve		B21					
Total funds		B22	22,076	2,850	-	24,926	30,818

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

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

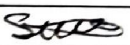
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

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.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Ms Sara Tesfu	05/10/2022

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	05/10/2022
Ms Sara Tesfu	**Print name**

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
London Borough of Camden	R		10,000	-	10,000			-
Yapp Charitable Trust	R		1,532	2,000	3,000			532
YCF	R		3,000	12,764	12,000	- 1,446		2,318
Hampstead Wells and Campden Trust (HWCT)	R		772	2,000	2,772			-
JRS Grants (HMRC)	R		558	852	1,410			-
Grants from City Bridge of London	R		460	-	460			-
Unrestricted reserve Funds	U		11,594	-	8,051	1,446	434	4,555
Unrestricted funds from Income-generating sources	U		-	15,477			423	15,054
Unrestricted Tangible Assets	U		2,902	-	435			2,467
			-					
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
		Total Funds as per balance sheet	30,818	33,092	38,128	-	857	24,926

Fund balances carried forward include assets and liabilities denominated in a foreign currency	Yes*	No*
		✓

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).	

Note 27 Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

**** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds***

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
John Lyon's Charity	R		9,500	-	9,500			-
London Borough of Camden	R		-	10,000	-			10,000
Yapp Charitable Trust	R		-	2,000	468			1,532
YCF	R		-	4,250	1,250			3,000
Hampstead Wells and Campden Tru	R		-	2,000	1,228			772
JRS Grants (HMRC)	R		-	12,059	11,500			559
Grants from City Bridge of Londo	R		-	6,800	6,340			460
Unrestricted Funds	U		4,082	6,392		1,120		11,594
Tangible Assets	U		2,598	-	390		694	2,902
			-	-	-	-	-	-
Other funds (balancing figure)	**N/a**	**N/a**	-	-	-	-	-	-
		Total Funds as per balance sheet	16,180	43,501	30,676	1,120	694	30,818

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency		✓

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts 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:

• and 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
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	***not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***not applicable***

1.3 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 { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	

(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2

2.2 INCOME

Accounting policies

		Yes*	No*	N/a*
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, unless required or permitted by the FRS 102 SORP or FRS 102.			✓
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	✓	✓	✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	✓	✓	✓
Support costs	The charity has incurred expenditure on support costs.	✓		✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest,	This is included in the accounts when receipt is probable and the amount receivable can			

		Yes*	No*	N/a*
royalties and dividends	be measured reliably.		✓	
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes*	No*	N/a*
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 the time spent and other costs by their usage.	✓	✓	✓
Grants with performance conditions	Where the charity gives a grant with conditions 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	✓	✓	✓
Provisions 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

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	✓	✓	✓
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	✓	✓	✓
	They are valued at cost.	✓	✓	✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	✓	✓	✓
	They are valued at cost.	✓	✓	✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓

		Yes*	No*	N/a*
	maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.		✓	✓
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.	✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.			✓
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

Note 2 **Accounting policies**

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated	30818	
Adjustments:	-857	
Fund balance as restated	29961	24926

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Section C Notes to the accounts (cont)

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-		-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	17,616	-	17,616	37,109
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	-	17,616	-	17,616	37,109
Charitable activities:	Room/Hall Hire	12,904			12,904	5,864
	Parents' tuition contribution	2,573			2,573	510
					-	-
	Other				-	18
	Total	15,477	-	-	15,477	6,392
Other trading activities:				-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Insurance payment for Flooring maintenance					-
	Total	-	-	-	-	-
TOTAL INCOME		15,477	17,616	-	33,093	43,501

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)	Except £37109 were restricted being grants from funders and local government LBC
Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.	N/A
Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)	N/A
Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	N/A

Note 4 **Analysis of receipts of government grants**

	Description	This year £	Last year £
Government grant 1	London Bourgh of Camden	-	10,000
Government grant 2	JRS Grants from HMRC	852	12,059
Government grant 3			-
Other		-	-
	Total	852	22,059

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 6 Expenditure

	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
		Unrestricted funds	Restricted income funds			
Expenditure on charitable activities	Staff costs	9,001	18,544	-	27,545	20,825
	Premisis costs	5,333	3,000	-	8,333	7,904
	General Administration costs	1,270	145	-	1,415	559
	Legal & Professional costs	200	200	-	400	400
	Total expenditure on charitable activities	15,804	21,889	-	37,693	29,688
Separate material item of expense			-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other						
	Capital costs-Furniture (desks)	-	-	-	-	195
	Capital costs-Laptop	-	-	-	-	499
	Depreciation of Assets	435			435	
	Total other expenditure	435	-	-	435	694
TOTAL EXPENDITURE		16,239	21,889	-	38,128	30,382

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total		0	0	0	0

Prior year expenditure on charitable activities can be analysed as follows:	
Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)	
Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	

Section C Notes to the accounts

Note 10 Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	500	400
Assurance services other than independent examination		
Tax advisory fees		
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner		

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	15,620	15,725
Social security costs	-	-
Pension costs (defined contribution pension plan)		
Other employee benefits	-	-
Total staff costs	15,620	15,725

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	n/a

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	TRUE

Band	Number of employees
£60,000 to £69,999	none
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	none

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	1	1
Governance	-	-
Other	-	-
Total	1	1

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	none
Please state the legal authority or reason for making the payment	none
Please state the amount of the payment (or value of any waiver of a right to an asset)	none

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	none
The nature of the payment (cash, asset etc.)	none
The extent of redundancy funding at the balance sheet date	none
Please state the accounting policy for any redundancy or termination payments	none

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-	4,230	4,230
Additions	-	-	-	694	694
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	4,924	4,924

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				15%		
At beginning of the year	-	-	-	2,022	2,022	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	435	435	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	2,457	2,457	

14.3 Net book value

Net book value at the beginning of the year	-	-	-	2,208	2,208
Net book value at the end of the year	-	-	-	2,467	2,467

Section C Notes to the accounts (cont)

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C Notes to the accounts (cont)

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	22,459	27,916
Other	-	-
Total	22,459	27,916

LEARNING & DEVELOPMENT CENTRE LIMITED

England & Wales - Charity number 1138756

Accounts

Registered number 07303004
Charity Registration No. 1138756

LEARNING & DEVELOPMENT CENTRE LIMITED

Trustees Reports and Financial Statements
For the year ended 31ST March 2021

TAHIR ACCOUNTANTS
EPCA Office N
1 Thorpe Close
London W10 5XL

CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/directors/ members of

Charity Name
Learning & Development Centre Limited (LDC)

On accounts for the year ended

31st March 2021

Charity no.:	**1138756**	Company no.:	**07303004**

Set out on pages

1-11 Trustees Report, Accounts and Notes 12-26

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/03/2021.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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.

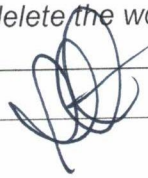
Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

** Please delete the words in the brackets if they do not apply.*

Signed: 

Date: 10/10/2021

Name:	I. Tahir
Relevant professional qualification(s) or body (if any):	FFA / FIPA
Address:	EPCA Office N 1 Thorpe Close London W10 5XL

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.	

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' annual report (including Directors' report) for the period

FY 31/03/2021

Charity name: Learning & Development Centre Limited (LDC)

Charity registration number: 1138756

Company number: 07303004

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objects of the Learning & Development Centre (LDC) are: 1. To promote exclusively charitable purposes according to the laws of England and Wales for the benefit of disadvantaged ethnic minority parents and carers by: a) the advancement of education; b) the preservation and protection of good health; c) the provision of facilities in the interest of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity, or disability, financial hardship or social circumstances with the object of improving their conditions of life. 2. To advance in life and relieve needs of young disadvantaged people through: a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life; b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the	Para 1.17 and 1.19	**I. Key Activities for 2020/21:** 1. Curriculum Classes A) Face-to-face classes (Autumn Term)

activities, projects or services identified in the accounts.		B) Online Classes (Spring Term) C) Face-to-face classes (Summer Term) 2. Extracurricular Activities A) Physical Activity & Football Match B) Healthy Eating & Nutritional lessons C) Entertaining & Artistic Activities: Safety & Security of Beneficiaries 3. Home Language Classes A) Amharic Language Lessons B) Promotion of self-esteem 4. Drop-in Advice & Information Provision 5. Community Network & Partnership 6. Safeguarding Policies & Procedures: **Summary of Outputs for Key Activities** As the primary objective of the whole Supplementary School activities & services is to improve educational performance & attainment of disadvantaged children & young people, we successfully delivered all activities listed throughout this report. Throughout the year (Autumn, Spring and Summer Terms) of 2020/21, we had successfully delivered the proposed key activities & services to the target beneficiaries as follows: **a). Curriculum core subjects' classes** in Maths, English & Science to **49** or **73** (**24, 26 & 23** follow-up pupils each term) target beneficiaries for **36 weeks** (11, 12, 13 weeks each term). **b). Extracurricular Activities:** the extracurricular activities were delivered to **30** children & young people for **4 weeks** and **64** hours in the summer holiday. **c). Home-language Classes:** the home-language classes were running online and delivered to **45** target children & young people on Sundays for **35 weeks** in the 3 terms. **d). Drop-in Advice and Information Provision** services were delivered to **51** target beneficiaries (parents/carers, elderly people and community members).

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	**Not applicable**
Policy on social investment including program related investment	Para 1.38	**Not applicable**
Contribution made by volunteers	Para 1.38	**Volunteering:** LDC operational activities & services throughout the year have been delivered by both paid & unpaid staff and volunteers. LDC has currently 1-full-time Coordinator, 4-sessional/freelance tutors and 3 volunteers. The staff members and volunteers are accountable to the Senior Management Team (SMT). The paid & unpaid staff & volunteers, including the Coordinator & Trustees were dedicated to spend their free times (5 -10 hours per week) towards the work of the Charity.
Other		

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	**2. Summary of Outcomes for All Activities/Classes:** **a). Summary of outcomes for curriculum classes:** based on our end-of-term **progress-test** average **results** and **class-work performance** within the three terms, **70.7%**, **28%** and **1.3%** of the **73** beneficiaries, who regularly attended the classes had achieved **significant (71% -100%), satisfactory (50% - 70%)** and unsatisfactory **(<50%)** improvements respectively. **b). Summary of outcomes for extracurricular activities: 22 out of 30** beneficiaries had actively participated and benefited from the physical activity and football match by developing sporting habits and football skills that enable them to '**be more active'** in their future day-to-day lives. **20 out of 30** beneficiaries had successfully benefited from the **healthy eating** & **nutritional** lessons by developing or '**having greater knowledge of health** & **nutrition'** & awareness of the risk of poor nutrition & the benefits of balanced diets. **28 out of 30 beneficiaries** had significantly benefited from the **entertaining & artistic** activities by **'taking part in engaging and enriching activities'** that enabled beneficiaries to promote inclusiveness, participation in the community activities and to tackle possible social exclusion & isolation. **c). Summary of outcomes for Home-language Classes:** based on our end-of-term **progress-test** results and **online learning performance** at the end of each term, pupils who achieved or showed more than **50%** of the **assessment-tests' results** progressed into the next levels. For example, on the basis of the assessment results, **45%** of the **pupils** progressed from **Class Level 0+** to **Class Level 1; 67%** of the **pupils** progressed from **Class Level 1** to **Class Level 2** and **70%** of the **pupils** progressed from **Class Level 2** to **Class Level 3**. and less number of pupils in a session/class, b) opening more classes in the afternoon to reduce overcrowding & volume of noise, c) 15 -20 minutes break-time for the 3 hours' sessions. "How do you rate the overall teaching & learning performance of the Supplementary School? 'Excellent' **51%,** 'Good' **33%,** Satisfactory **16%** & unsatisfactory **0%**. **d). Summary of outcomes for Drop-in advice/information:** the drop-in advice & information provision services were delivered to **51** beneficiaries: 1) educational advice to **13** parents/young people; 2) support with housing and other benefit issues to **9** elderly people, and 3) social, educational & community awareness events to **29** community

		members (young people and parents/carers). **76%** of the beneficiaries expressed that they were satisfied with the advice & support services. **<u>3. Monitoring & Evaluation</u>:** **Monitoring:** the above outputs and outcomes for our key project activities & services have been measured and proved by our effective monitoring systems, (i.e., assessing & analysing **progress tests** and **class work performance** of the beneficiaries) and keeping & analysing records of all beneficiaries (i.e., enrolment forms, attendance registers, teachers' note books and feedback questionnaires). **Evaluation:** the outcomes of our **online-learning activities** were evaluated and proved by the **progress-test results** and **users' feedbacks** obtained from the beneficiaries through evaluation questionnaires & surveys to ensure whether the proposed objectives are being achieved in meeting the identified needs. We also evaluated the data obtained from the beneficiaries' feedback against our target outcomes focusing on the track of outcome indicators. **Beneficiaries' feedbacks:** all beneficiaries from curriculum classes, extracurricular activities and home language lessons completed evaluation questionnaires by the end of each term focussing on their improvements & satisfactions with the overall learning & teaching performance and promotion of self-esteem/ confidence at our Supplementary School. The average of some feedback-questionnaires, was: **Q1.** "Do you think that you have benefited from the LDC teaching & learning activities?" '**Yes, very much**' **63.6%, 'Yes, very little' 36.4%, No,** 0% and **'Not sure' 0%. Q2.** "Are you confident that LDC Supplementary School will have a positive impact on your overall educational achievement in the future?" **'Yes, very much' 54.5%**, 'yes, very little' **36.4%, 'No' 0%** and **'not sure' 9.1%**. **Q3.** "Have been satisfied with the LDC Supplementary School teaching & learning process through both face-to-face and online programme?" **'Yes, 80%, 'No, 10%** and **'Not sure, 10%**. **Q4.** "How do you rate the overall teaching & learning performance of the LDC Supplementary School? **'Excellent', 63.6%**, 'Very good', **27.3%** 'Satisfactory' **9.1%** and 'Unsatisfactory' **0%. Q5.** "Have you been satisfied with that the protection measures for the Covid-19 pandemic have been in place throughout the terms?" **Yes,** very much, **81.8%,** Very little, **18.2%, No, 0%.**

Achievements against objectives set	Para 1.41	Achievements: • Learning & Development Centre (LDC) had sustained the proposed achievements against its objectives, (see main achievement described above. •
Performance of fundraising activities against objectives set	Para 1.41	**The performance of our fundraising activities has been successful, particularly after the financial year of 2019/20. (For more details, see our full Annual Report)**
Investment performance against objectives	Para 1.41	**None**
Other		**None**

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	Despite some challenges caused by Covid-19 pandemic, the financial situation of LDC in the last financial year had been sustainable. This financial sustainability was supported by short-term funders, mainly the government business & Job Retention support and the support of other potential funders in the financial year of 2020/21. The main financial sources of LDC in the financial year ended at 31 March 2021 were: (1) Government/HMRC Job Retention support/grant **(27.76%)**, (2) LB Camden Council as a business support **(22.99%)**, (3) City Bridge of London **(15.6%)** (4) Young Camden Foundation **(9.77%)**, (5) Yapp Charitable Trust **(4.6%)**, (6) Hampstead Wells and Campden Trust **(4.6%)**, and (7) Income-generating sources **(14.65**
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	**LDC Reserve policy is 5% of the total income of the year.** LDC Reserve policy is 5% of the total income of the year, as a reserve policy is essential to

		cover a financial gap that may happen at any time in the future.
Amount of reserves held	Para 1.22	**£2175**
Reasons for holding zero reserves	Para 1.22	Reserve policy is essential to cover a financial gap that may happen at any time in the unforeseen future
Details of fund materially in deficit	Para 1.24	**n/a**
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	**n/a**

Additional information (optional)
You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	**See the financial review above.** **Grants...**
Investment policy and objectives including any social investment policy adopted	Para 1.46	There is no particular risk facing our charity, except the negative impact of Covid-19 pandemic that is the risk of the world
A description of the principal risks facing the charity	Para 1.46	**There is no particular risk for LDC, except Covid-19 pandemic that is the risk of the world.**
Other		

Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed, memorandum and articles of association etc	Para 1.25	**Memorandum and Articles of Association**
How is the charity constituted? for example, limited company, unincorporated association, CIO	Para 1.25	**Charitable Company limited by guarantee**

Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	**Trustees shall be nominated and elected by the community members every three years or substitute trustees can be co-opted by existing trustees/directors.**

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and administrative details

Charity name	**Learning & Development Centre Limited**
Other name the charity uses	**LDC**
Registered charity number	**1138756**
Charity's principal address	**71 Kingsgate Road, London, NW6 4JY**

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Brook Asfaw			Registered members
2	Sara Tesfu			Registered members
3	Elizabeth Mulatu			Registered members
4	Muluberhan S Jemaw			Registered members
5	Azeb M Geta			Board of Trustees/Directors
6	Abebe Teka			Board of Trustees/Directors
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Brook Asfaw	
Sara Tesfu	
Elizabeth Mulatu	
Muluberhan S Jemaw	
Azeb M Geta	
Abebe Teka	

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year
N/A	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (optional information)

Sara Tesfu (Trustee/Signatory)
Brook Asfaw (Trustee/Signatory)
Merhatsidk Kennaw (Coordinator, Senior staff member)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Sara Tesfu (Trustee/signatory)
Brook Asfaw (Trustee/Signatory)
Merhatsidk Kennaw (Coordinator, Senior staff member)

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)		
Full name(s)	Mrs Sara Tesfu	
Position (for example Secretary, Chair, etc)	Treasurer	
Date	1/10/2021	

Learning & Development Centre Limited	Charity No	1138756
	Company No	07303004

Annual accounts for the period

Period start date	01/04/2020	To	Period end date	31/03/2021

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01		37,109	-	37,109	23,750
Charitable activities	S02	6,374		-	6,374	10,108
Other trading activities	S03			-	-	-
Investments	S04			-	-	-
Separate material item of income	S05			-	-	-
Other	S06	18		-	18	849
Total	S07	6,392	37,109	-	43,501	34,707
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08			-	-	-
Charitable activities	S09	836	28,452		29,288	34,016
Separate material expense item	S10				-	
Legal & Professional costs	S11	200	200		400	450
Total	S12	1,036	28,652	-	29,688	34,466
Net income/(expenditure) before tax for the reporting period	S13	5,356	8,457	-	13,813	241
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	5,356	8,457	-	13,813	241
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure)	S17	5,356	8,457	-	13,813	241
Extraordinary items	S18	-	-	-	-	-
Transfers between funds	S19	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	- 390	-	-	- 390	- 458
Other gains/(losses)	S21	-		-		-
Net movement in funds	S22	4,966	8,457	-	13,423	- 217
Reconciliation of funds:		1,120	96	-	1,216	1,361
Total funds brought forward	S23	6,680	9,500	-	16,180	15,036
Total funds carried forward	S24	12,766	18,053	-	30,819	16,180

Learning & Development Centre Limited	Charity No	1138756
	Company No	07303004

Section B Balance sheet

		Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	2,902			2,902	2,598
Heritage assets	(Note 16)	B03					-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	2,902	-	-	2,902	2,598
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07		-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	15,103	12,814		27,916	13,582
Total current assets		B10	15,103	12,814	-	27,916	13,582
Creditors: amounts falling due within one year	(Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)		B12	15,103	12,814	-	27,916	13,582
Total assets less current liabilities		B13	18,005	12,814	-	30,819	16,180
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	18,005	12,814	-	30,819	16,180
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18		16,323		16,323	9,500
Unrestricted funds		B19	11,594			11,594	4,082
Revaluation reserve		B20	2,902			2,902	2,598
Fair value reserve		B21					
Total funds		B22	14,496	16,323	-	30,819	16,180

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

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

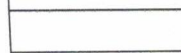
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

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.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Ms Sara Tesfu	30/08/2021

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	30/08/2021
	Print name

Section C Notes to the accounts (cont)

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
John Lyon's Charity	R		9,500	-	9,500			-
London Borough of Camden	R		-	10,000	-			10,000
Yapp Charitable Trust	R		-	2,000	468			1,532
YCF	R		-	4,250	1,250			3,000
Hampstead Wells and Campden Trust (HWCT)	R		-	2,000	1,228			772
JRS Grants (HMRC)	R		-	12,059	11,500			559
Grants from City Bridge of London	R		-	6,800	6,340			460
Unrestricted Funds	U		4,082	6,392		1,120		11,594
Tangible Assets	U		2,598	-	390		694	2,902
			-					
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
		Total Funds as per balance sheet	16,180	43,501	30,676	1,120	694	30,819

Fund balances carried forward include assets and liabilities denominated in a foreign currency	Yes*	No*
		✓

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).	

Note 27 Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
John Lyon's Charity	R		10,726	15,000	16,226			9,500
London Borough of Camden	R		-	5,500	5,500			-
Yapp Charitable Trust	R		-	2,000	2,000			-
YCF	R		-	1,250	1,250			-
Unrestricted Funds	U		1,254	10,957	9,490	1,361		4,082
Tangible Assets	U		3,056	-	458			2,598
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
		Total Funds as per balance sheet	15,036	34,707	34,924	1,361	-	16,180

	Yes*	No*
Fund balances carried forward include assets and liabilities denominated in a foreign currency		✓

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts 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:

• and 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
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*	

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	***not applicable***
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	***not applicable***

1.3 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 { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	

(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies

2.2 INCOME

		Yes*	No*	N/a*
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, unless required or permitted by the FRS 102 SORP or FRS 102.			✓
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	✓		
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			✓
Government grants	The charity has received government grants in the reporting period	✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			✓
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			✓
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.			✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.			✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.			✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	✓	✓	✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.			✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.			✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	✓	✓	✓
Support costs	The charity has incurred expenditure on support costs.	✓		✓
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓		
Income from interest.	This is included in the accounts when receipt is probable and the amount receivable can			

		Yes*	No*	N/a*
royalties and dividends	be measured reliably.		✓	
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.			✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.			✓
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.			✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.			✓

2.3 EXPENDITURE AND LIABILITIES

		Yes*	No*	N/a*
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 the time spent and other costs by their usage.	✓	✓	✓
Grants with performance conditions	Where the charity gives a grant with conditions 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	✓	✓	✓
Provisions 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

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least			
	They are valued at cost.	✓	✓	✓
	The depreciation rates and methods used are disclosed in note 14.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	✓	✓	✓
	They are valued at cost.	✓	✓	✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	✓	✓	✓
	They are valued at cost.	✓	✓	✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.			✓
	Investments held for resale or pending their sale and cash and cash equivalents with a	Yes*	No*	N/a*

	maturity date of less than 1 year are treated as current asset investments			✓
		Yes*	No*	N/a*
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.			✓
		Yes*	No*	N/a*
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
		Yes*	No*	N/a*
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.		✓	✓
		Yes*	No*	N/a*
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.	✓		
		Yes*	No*	N/a*
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of loss than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.			✓
		Yes*	No*	N/a*
	They are valued at fair value except where they qualify as basic financial instruments.			✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy	

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated	*16180*	
Adjustments:	*1216*	
Fund balance as restated	*17396*	*0*

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	
Previous period net income/(expenditure) as restated	

Section C Notes to the accounts (cont)

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-		-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	37,109	-	37,109	23,750
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	-	37,109	-	37,109	23,750
Charitable activities:	Room/Hall Hire	5,864	-	-	5,864	6,050
	Parents' tuition contribution	510	-	-	510	4,058
		-	-	-	-	-
	Other	18	-	-	18	849
	Total	6,392	-	-	6,392	10,957
Other trading activities:				-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Insurance payment for Flooring maintenance					-
	Total	-	-	-	-	-
TOTAL INCOME		6,392	37,109	-	43,501	34,707

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Except £23750 were restricted being grants from funders and local government LBC

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	London Bourgh of Camden	10,000	5,500
Government grant 2	JRS Grants from HMRC	12,059	-
Government grant 3		-	-
Other		-	-
	Total	22,059	5,500

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

Please give details of other forms of government assistance from which the charity has directly benefited.

Note 6 Expenditure

	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Staff costs	-	20,825	-	20,825	20,923
	Premisis costs	400	7,504	-	7,904	11,100
	General Administration costs	436	123	-	559	1,993
	Legal & Professional costs	200	200	-	400	450
	Total expenditure on charitable activities	1,036	28,652	-	29,688	34,466
Separate material item of expense			-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other						
	Capital costs-Furniture (desks)	195			195	-
	Capital costs-Laptop	499			499	-
	Total other expenditure	694	-	-	694	-
TOTAL EXPENDITURE		1,730	28,652	-	30,382	34,466

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	*Total prior year*
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
Total		0	0	0	0

Prior year expenditure on charitable activities can be analysed as follows:	
Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)	
Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).	

Section C Notes to the accounts

Note 10 Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

	This year £	Last year £
Independent examiner's fees	400	400
Assurance services other than independent examination		
Tax advisory fees		
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner		

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	15,725	15,620
Social security costs	-	-
Pension costs (defined contribution pension plan)		
Other employee benefits	-	-
Total staff costs	15,725	15,620

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party	n/a

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000	TRUE

Band	Number of employees
£60,000 to £69,999	none
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.	none

11.2 Average head count in the year

The parts of the charity in which the employees work	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	1	1
Governance	-	-
Other	-	-
Total	1	1

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment	none
Please state the legal authority or reason for making the payment	none
Please state the amount of the payment (or value of any waiver of a right to an asset)	none

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment	none
The nature of the payment (cash, asset etc.)	none
The extent of redundancy funding at the balance sheet date	none
Please state the accounting policy for any redundancy or termination payments	none

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	4,230	4,230
Additions	-	-	-	694	694
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	4,924	4,924

14.2 Depreciation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate				15%		
At beginning of the year	-	-	-	1,632	1,632	
Disposals	-	-	-	-	-	
Depreciation	-	-	-	390	390	
Impairment	-	-	-	-	-	
Transfers*	-	-	-	-	-	
At end of the year	-	-	-	2,022	2,022	

14.3 Net book value

Net book value at the beginning of the year	-	-	-	2,598	2,598
Net book value at the end of the year	-	-	-	2,902	2,902

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.	

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation	
the name of independent valuer, if applicable	
the methods applied and significant assumptions	
the carrying amount that would have been recognised had the assets been carried under the cost model.	

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.	
(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.	
(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.	

** The "transfers" row is for movements between fixed asset categories.*

*** Please indicate the method of depreciation by deleting the method not*

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	-	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Movement in deferred income account	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

Section C Notes to the accounts (cont)

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	27,916	13,582
Other	-	-
Total	27,916	13,582