

**Registered number 07303004  
Charity Registration No. 1138756**

**LEARNING & DEVELOPMENT CENTRE  
LIMITED**

**Trustees Reports and Financial Statements  
For the year ended 31<sup>ST</sup> March 2023**

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



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	<p>The objects of the Learning &amp; Development Centre (LDC) are:</p> <ol style="list-style-type: none"> <li>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: <ol style="list-style-type: none"> <li>a) the advancement of education;</li> <li>b) the preservation and protection of good health;</li> <li>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.</li> </ol> </li> <li>2. To advance in life and relieve needs of young disadvantaged people through: <ol style="list-style-type: none"> <li>a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;</li> <li>b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.</li> </ol> </li> </ol>
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	<p><b><u>I. Key Activities for the year of 2022/2023:</u></b></p> <p>The key activities of the 2022/23 were: <b>1) Curriculum lessons/classes</b> in Maths, English &amp; Science, <b>2) Eextracurricular Holiday Activity &amp; Food program (HAF)</b>, and <b>3) Drop-in Advice &amp; Community Activities</b>. These activities have been designed for local disadvantaged children &amp; young people aiming to achieve the following two main objectives:</p> <ol style="list-style-type: none"> <li>a) to enhance &amp; advance their educational performance &amp; attainment;</li> <li>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 &amp; truancy.</li> </ol>

### **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

		<p><b>77% of or 40 out of 52 participants were new beneficiaries, who joined our HAF holiday programmes.</b></p> <p><b>3. <u>Drop-in Advice &amp; Community Activities</u></b></p> <p><b><u>Advice &amp; Information Provision:</u></b>  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 &amp; 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 &amp; promotional information on education, family &amp; social issues.</p> <p><b><u>Outputs/Outcomes:</u></b>  <b>Outputs:</b> more than <b>75%</b> of our drop-in advice &amp; 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 <b>25%</b> of the services have still been delivered via telephone and online communication systems. The face-to-face drop-in advice &amp; information had been delivered to <b>24</b> target parents &amp; 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 <b>13</b> beneficiaries.  <b>Outcome:</b> the outcome of the drop-in advice &amp; information provision has been monitored &amp; evaluated by the feedbacks of the beneficiaries. Based on the beneficiaries' feedbacks <b>72.5%</b> of 24 beneficiaries completed the questionnaires and <b>94%</b> of them have been fully satisfied with the advice, information &amp; support services delivered on a face-to-face basis in the Learning Centre by the LDC staff and volunteers.</p> <p><b><u>Networking &amp; Partnership:</u></b>  Alongside our community support activities in the academic year of 2022/2023, LDC staff had been working in partnership with the local communities, voluntary &amp; statutory organisations, such as: <b>Supplementary Schools in Camden, Camden supplementary schools Forum, Yang Camden Foundation (YCF), National Resource Centre for Supplementary Education (NRCSE) and Voluntary Action Camden (VAC).</b> Although, Covid-19 pandemic was over in 2022, most of the network &amp; partnership activities have been continued to be running by virtual &amp; online systems. As a result, more than 60% of the networking, consultation meetings &amp; trainings have not been yet backed to the normal face-to-face programme.</p>
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	<b>Not applicable</b>
Policy on social investment including program related investment	Para 1.38	<b>Not applicable</b>
Contribution made by volunteers	Para 1.38	<p><b>Volunteering:</b> Operational activities &amp; services in the past year were delivered by 2 full &amp; 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.</p> <p>The operational action of staff &amp; volunteers is accountable to the <b>Senior Management Team (SMT)</b> that includes 2 signatory Board members &amp; the coordinator (senior staff member).</p>
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	<p><b>Summary of outcomes for Curriculum Lessons:</b> As the main objective of the curriculum lessons is to enhance &amp; advance the educational performance &amp; attainment of the target beneficiaries, the actual delivery of our curriculum lessons has met successfully the expected outcomes as follows.</p> <p>According to our average end-of-term <b>progress-test</b> results and <b>class-work performance</b> throughout the three terms (Sep 2022 – July 2023), <b>48%</b>, <b>40%</b> and <b>12%</b> of <b>40</b> beneficiaries, who regularly attended the classes have demonstrated <b>significant progress (70% - 100%)</b> and <b>satisfactory progress (50% - 70%)</b> and <b>unsatisfactory (&lt;50%)</b> respectively.</p> <p>The contribution of our curriculum lessons to the educational attainment of disadvantaged children &amp; young people is significant. We have many pupils who can be a real witness for our Supplementary School's <b>positive impact</b> on the beneficiaries who have been regularly attended the curriculum lessons. We had <b>4 students</b> who took GCSE exams last year and they</p>
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		<p>have got good results: (A** - C). For example, one the 4 students, has obtained top GCSE results: <b>(3A**, 3A* &amp; 2A)</b> and our Supplementary School is proud of such amazing students' achievement. <i>(For the full details, refer to the Annual Report)</i></p> <p><b><u>Summary of outcomes fo Extra/Holiday Activities:</u></b>  The extracurricular holiday activity programme had been successful in delivering the proposed activities and achieving the following positive outcomes.</p> <ol style="list-style-type: none"> <li><b>1. 52</b> beneficiaries had actively participated and benefited from our <b>outdoor</b> multi-sport physical activities and have developed sporting habits and skills that enable them to '<b>be more active</b>' in their future day-to-day lives.</li> <li>The beneficiaries have significantly benefited from the <b>entertaining &amp; artistic</b> activities by '<b>taking part</b>' in a range of <b>indoor activities</b>' such as painting, drawing, dancing &amp; reading stories. The <b>indoor</b> activities had enabled beneficiaries to promote inclusiveness, participation in the community activities and tackle possible social exclusion &amp; isolation.</li> <li>The beneficiaries had successfully benefited from the <b>healthy eating &amp; nutritional</b> lessons by developing or '<b>having greater knowledge of health &amp; nutrition</b>', as well as the awareness of the benefits of balanced diets. <i>(For the full details, refer to the Annual Report)</i></li> </ol> <p><b><u>Summary of Outcomes for Drop-in Advice &amp; Community Activities</u></b>  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 &amp; 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 &amp; good practice that has made great contributions to the positive outcomes of our curriculum lessons and extracurricular holiday activities.</p>
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Achievements against objectives set	Para 1.41	<p><b><u>Achievements:</u></b>  In the post Covid-19 pandemic, the recovery process of backing to our normal face-to-face activities &amp; services in the site of the Learning Centre has been successful in obtaining the following achievements, which are in some way exceeded our expectation.</p> <ol style="list-style-type: none"> <li>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 &amp; services.</li> <li>The extracurricular activities have been exceptionally expanded by increasing</li> </ol>
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		<p>the number of beneficiaries by <b>42%</b> and providing additional activity which is the <b>provision of fresh &amp; hot foods</b> for children who are eligible for FSM, as the free school meal is not available from home during the school holidays.</p> <p>c. The overall <b>outputs</b> and <b>outcomes</b> of the project in the last academic year have been successful in delivering the proposed project activities &amp; services to <b>92 (40 + 52)</b> beneficiaries that enabled us to meet our maximum expectation. For example, based on the end-of-term progress-assessment-tests, <b>48%</b> (19 out of 40), <b>40%</b> (16 out of 40), and <b>12%</b> (5 out of 40) of the students for the curriculum lessons have achieved <b>significant</b> progress (<b>70%-100%</b>), <b>satisfactory</b> progress (<b>50% - 70%</b>) &amp; <b>unsatisfactory</b> (<b>&lt;50%</b>) respectively.</p> <p>d. Thanks to our funders, the LDC financial position in the last financial year of 2022/23 has been successful &amp; sustainable. The annual return in the same financial year has also increased by <b>47.7%</b>. This financial success has enabled LDC to expand extracurricular holiday activities and to employ more staff who can deliver the project activities effectively &amp; successfully. (for more details, refer to the Annual Report of 2022/2023.</p>
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 <b>£63,294</b> .
Investment performance against objectives	Para 1.41	<b>None</b>
Other		<b>None</b>

## 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 <b>47.7%</b> . This financial success
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		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	<b>£3,165.00 (5% x £63,294) of the annual income</b>
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	<b>Memorandum and Articles of Association</b>
How is the charity constituted? for example, limited company, unincorporated association, CIO	Para 1.25	<b>Charitable Company limited by guarantee</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of	Para 1.25	<b>Trustees shall be nominated and elected by the community members every three years or substitute trustees can be co-opted by existing trustees/directors.</b>

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

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

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



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

31<sup>st</sup> March 2023

Charity no.:

1138756

Company no.:

07303004

Set out on pages

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

Responsibilities and  
basis of report

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

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

**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.**

**Section B Balance sheet**

		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
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		-	-	-	-	-
<b>Total fixed assets</b>	B05		2,965	-	-	2,965	2,467
<b>Current assets</b>							
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
<b>Total current assets</b>	B10		7,864	17,824	-	25,688	22,459
Creditors: amounts falling due within one year (Note 20)	B11		-	-	-	-	-
<b>Net current assets/(liabilities)</b>	B12		7,864	17,824	-	25,688	22,459
<b>Total assets less current liabilities</b>	B13		10,829	17,824	-	28,653	24,926
Creditors: amounts falling due after one year (Note 20)	B14		-	-	-	-	-
Provisions for liabilities	B15		-	-	-	-	-
<b>Total net assets or liabilities</b>	B16		10,829	17,824	-	28,653	24,926
<b>Funds of the Charity</b>							
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		-	-	-	-	-
<b>Total funds</b>	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

**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		-	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
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	<b>N/a</b>	<b>N/a</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funds as per balance sheet</b>			<b>24,926</b>	<b>63,294</b>	<b>60,065</b>	<b>1,021</b>	<b>523</b>	<b>28,652</b>

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).	
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# 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 £
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 (HMRG)	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
<b>Other funds (balancing figure)</b>	<b>N/a</b>	<b>N/a</b>	<b>30,818</b>	<b>33,093</b>	<b>38,128</b>	<b>-</b>	<b>857</b>	<b>24,926</b>
<b>Total Funds as per balance sheet</b>								

Yes\* ☐ No\* ☒

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

## 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;

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**

**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\*

✓

No\*

\* -Tick as appropriate

**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**

<b>(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.</b>	
--	--

#### 1.4 Changes to accounting estimates

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

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

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

#### 1.5 Material prior year errors

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

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

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

## 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*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 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*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

Yes*	No*	N/a*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 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*
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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*
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

## Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 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*
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 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

### 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\*

		✓
--	--	---

Yes\* No\* N/a\*

		✓
--	--	---

Yes\* No\* N/a\*

		✓
--	--	---

Yes\* No\* N/a\*

		✓
--	--	---

Yes\* No\* N/a\*

✓		
---	--	--

Yes\* No\* N/a\*

		✓
--	--	---

Yes\* No\* N/a\*

✓	✓	✓
---	---	---

Yes\* No\* N/a\*

		✓
--	--	---

Yes\* No\* N/a\*

✓	✓	✓
---	---	---

Yes\* No\* N/a\*

✓		
---	--	--

Yes\* No\* N/a\*

		✓
--	--	---

Yes\* No\* N/a\*

✓	✓	✓
---	---	---

Yes\* No\* N/a\*

✓	✓	✓
---	---	---

Yes\* No\* N/a\*

✓	✓	✓
---	---	---

--	--	--

Yes\* No\* N/a\*

✓	✓	✓
---	---	---

Yes\* No\* N/a\*

✓	✓	✓
---	---	---

Yes\* No\* N/a\*

✓	✓	✓
---	---	---

Yes\* No\* N/a\*

✓	✓	✓
---	---	---

Yes\* No\* N/a\*

✓	✓	✓
---	---	---

Yes\* No\* N/a\*

		✓
--	--	---

Yes\* No\* N/a\*

	maturity date of less than 1 year are treated as current asset investments			<input checked="" type="checkbox"/>
<b>Stocks and work in progress</b>	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*
				<input checked="" type="checkbox"/>
	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*
				<input checked="" type="checkbox"/>
<b>Debtors</b>	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	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*
		<input checked="" type="checkbox"/>		
<b>Current asset investments</b>	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 less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
				<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				<input checked="" type="checkbox"/>
<b>POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE</b>	<div style="border: 1px solid black; height: 60px; width: 100%;"></div>			

**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 Borough 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

## Expenditure on raising funds:

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring 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	-	-	-	-	-
	-	-	-	-	-
<b>Total expenditure on raising funds</b>					

## Expenditure on charitable activities

Staff costs	17,103	28,634		45,737	27,545
Premises 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
<b>Total expenditure on charitable activities</b>	<b>21,532</b>	<b>37,512</b>		<b>59,044</b>	<b>37,693</b>

## Separate material item of expense

		-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total</b>					

## Other

Capital costs-Laptop		500	-	500	-
Capital costs-Furniture (desks)	521	-	-	521	-
Depreciation of Assets					
<b>Total other expenditure</b>	<b>521</b>	<b>500</b>	<b>-</b>	<b>1,021</b>	<b>-</b>

## TOTAL EXPENDITURE

	22,053	38,012	-	60,065	37,693
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**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).*

**Independent examiner's fees**

**Assurance services other than independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
600	500

## 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	-	-
<b>Total staff costs</b>	<b>31,771</b>	<b>15,620</b>

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	-	-
<b>Total</b>	<b>2</b>	<b>1</b>

## 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**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>				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	-	-	-	-
<b>Total</b>	-	-	-	-

**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**

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

This year £	Last year £
-	-
-	-
-	-
-	-

<b>Section C</b>	<b>Notes to the accounts</b>	<b>(cont)</b>
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**Note 24    Cash at bank and in hand**

**Short term cash investments (less than 3 months maturity date)**

**Short term deposits**

**Cash at bank and on hand**

**Other**

**Total**

<b>This year £</b>	<b>Last year £</b>
-	-
-	-
25,688	22,459
-	-
25,688	22,459