

**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 2025**

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



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**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**

31<sup>st</sup> March 2025

**Charity no.:**

**1138756**

**Company no.:**

**07303004**

**Set out on pages**

1-11 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 31/03/24

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**

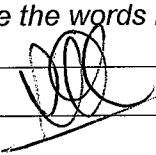
I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) which gives me cause to believe that:

- 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.**



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	<p>The objects of the Learning &amp; Development Centre (LDC) are:</p> <p>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:</p> <ul 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></ul> <p>2. To advance in life and relieve needs of young disadvantaged people through:</p> <ul 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></ul>
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><u>A. Supplementary Curriculum Education:</u></p> <p><u>1. Activities/Outputs:</u></p> <p>The curriculum education tuition classes had been running throughout the school year (<b>14<sup>th</sup> September 2024 – 19<sup>th</sup> July 2025</b>). As the objective of the curriculum education is to improve educational performance &amp; attainment of disadvantaged children &amp; young people, the tuition classes in English, Maths &amp; Science had been delivered in the form of:</p> <ul style="list-style-type: none"><li>➤ follow-up lessons based on beneficiaries' school year &amp; ability of performance;</li></ul>

- 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

		<p>would enable us to provide the food programme for our beneficiaries who are eligible for Free School Meal</p> <p><b><u>Beneficiaries by age, gender &amp; ethnicity:</u></b></p> <p><b><u>Age:</u></b> 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).</p> <p><b><u>Gender:</u></b> 43% of the beneficiaries who had regularly participated in the HAF holiday programme were girls, while 57% of the beneficiaries were boys.</p> <p><b><u>Ethnicity:</u></b> 85% of the beneficiaries were from Black &amp; Asian minority ethnic communities, while 15% of them were from East European background.</p> <p><b><u>Beneficiaries Feedback:</u></b></p> <p>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 (<i>see the chart in the Annual Report</i>)</p> <p><b><u>C. Drop-in Advice &amp; Information Provision:</u></b></p> <p><b><u>1. Activities/Outputs:</u></b></p> <p>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 &amp; information provision is accessible to parents/carers, young/vulnerable &amp; elderly people. The services are running weekdays at least for three days a week in the form of advice, consultation meeting, raising awareness &amp; information provision via online &amp; face to face in our community centre. The face-to-face drop-in advice &amp; information provision had been provided to 18 parents/carers about children’s education, social behaviour, and family issues, while the services about housing &amp; 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 &amp; information provision in the last academic year of 2024/25.</p> <p><b><u>Local Community Network &amp; Partnership:</u></b></p> <p>Alongside our community support activities in the academic year of 2024/2025, LDC has 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>. 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 &amp; services and have access to free trainings, fundraising information,</p>
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		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	<b>No</b>

#### 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 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.</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



<p>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.</p>	<p>Para 1.20</p>	<p><b><u>Summary of the main achievements of</u></b></p> <p><b><u>Curriculum Education:</u></b></p> <p>As the main objective of the curriculum educational support is to improve the performance &amp; attainment of the target beneficiaries, the progress has been assessed &amp; 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 <b>progress-test results &amp; class-work performance of 46 students</b> throughout the three terms (Sep 2024 – July 2025), <b>58%</b> of the students had achieved <b>70% - 100%</b>, which is recognised as '<b>significant progress</b>', while <b>36%</b> of the students had achieved <b>50% - 69%</b>, which is recognised as '<b>satisfactory progress</b>'. Students with <b>unsatisfactory result (&lt;50%) were only around 6%</b>.</p> <p><b><u>The main achievements of extracurricular activities:</u></b></p> <p><b>34 beneficiaries</b> in the Summer Term and <b>25 beneficiaries</b> in the Winter/ Christmas holidays, had actively participated and benefited from our <b>outdoor</b> multi-sport physical activities by developing sporting habits and skills that enable them to '<b>be more active</b>' in their future day-to-day lives.</p> <p>The beneficiaries confirmed that they have significantly benefited from the <b>entertaining &amp; artistic</b> activities by <b>taking part</b> in a range of <b>indoor activities</b>. The <b>indoor</b> activities have significant impact on the beneficiaries in promoting inclusiveness, participation in the community activities and tackle possible social exclusion &amp; isolation.</p> <p>The beneficiaries have also benefited from the <b>healthy eating &amp; nutritional</b> lessons by developing or <b>having greater knowledge of health &amp; nutrition</b>. .</p> <p><b>2.4</b> The <b>beneficiaries</b> had enjoyed the provision of nutritious, hot &amp; fresh <b>food/lunch</b> throughout the Summer Term programme.</p> <p><b><u>Achievements of Advice &amp; Information Provision:</u></b></p> <p>The positive outcome of the drop-in advice &amp; support services has been monitored &amp; evaluated by the feedbacks of the beneficiaries. Based on the beneficiaries feedbacks, <b>15</b> out of <b>27</b> beneficiaries have completed the questionnaires and <b>96%</b> of them had been fully satisfied with the drop-in advice, information &amp; 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.</p>
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	<p>Para 1.41</p>	<p><b><u>Refer to above</u></b></p>
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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 <b>£56,097</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	The financial situation of LDC in the last financial year of 2024/25 has been sustainable in obtaining annual turnover of <b>£56,097</b> . The main financial sources of the last financial year were: <b>1) John Lyons Charity: 44.74%, 2) Young Camden Foundation: 28.9% and 3) The Clothworkers Foundation: 9.52%, &amp; LDC Income-generating sources: 16.84%.</b>
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	<b>£2,805.00 (5% x £56,097) of the annual income</b>
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	<b>n/a</b>
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	<b>n/a</b>

### 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	<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 any person or body entitled to appoint one or more trustees	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>

### 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**

	<b>Trustee name</b>	<b>Office (if any)</b>	<b>Dates acted if not for whole year</b>	<b>Name of person (or body) entitled to appoint trustee (if any)</b>
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**

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

#### **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)

Guidance Note

### Recommended categories by activity

#### Income (Note 3)

##### Income and endowments from:

Donations and legacies

Charitable activities

Other trading activities

Investments

Separate material item of income

Other

#### Total

#### Expenditure (Notes 6)

##### Expenditure on:

Raising funds

Charitable activities

Separate material expense item

Legal & Professional costs

#### Total

#### Net income/(expenditure) before tax for the reporting period

Tax payable

#### Net income/(expenditure) after tax before investment gains/(losses)

Net gains/(losses) on investments

#### Net income/(expenditure)

#### Extraordinary items

#### Transfers between funds

#### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

#### Net movement in funds

#### Reconciliation of funds:

Total funds brought forward

#### Total funds carried forward

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01		46,488		46,488	41,456
S02	9,609			9,609	9,841
S03				-	
S04				-	
S05				-	
S06				-	
S07	9,609	46,488	-	56,097	51,297
S08	-	-	-	-	
S09	5,813	39,873		45,686	54,973
S10		4,966		4,966	117
S11	250	897		1,147	650
S12	6,063	45,736	-	51,799	55,740
S13	3,546	752	-	4,298	4,443
S14	-	-	-	-	
S15	3,546	752	-	4,298	4,443
S16	-	-	-	-	
S17	3,546	752	-	4,298	4,443
S18	-	-	-	-	
S19	-	-	-	-	
S20	393			393	462
S21			-		
S22	3,153	752	-	3,905	4,905
S23	194			194	114
S24	2,959	752	-	27,345	23,634

**Section B****Balance sheet as at 31/03/2025**

	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	2,227	-	-	2,227	2,620
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	2,227	-	-	2,227	2,620
<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	12,149	12,968	-	25,118	21,015
<b>Total current assets</b>	B10	12,149	12,968	-	25,118	21,015
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	-
<b>Net current assets/(liabilities)</b>	B12	12,149	12,968	-	25,118	21,015
<b>Total assets less current liabilities</b>	B13	14,376	12,968	-	27,345	23,634
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	14,376	12,968	-	27,345	23,634
<b>Funds of the Charity</b>						
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	-	-	-	-	-
<b>Total funds</b>	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



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		-	-				-
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			23,535	56,097	26,799	-	587	27,345

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		10,420	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

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

Yes\* ☐ No\* ☒

## 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;

<b><i>not applicable</i></b>
------------------------------

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.

<b><i>not applicable</i></b>
------------------------------

## 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:***

<b><i>(i) the nature of the change in accounting policy;</i></b>	
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></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\*

		✓
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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\*

		✓
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Yes\* No\* N/a\*

maturity date of less than 1 year are treated as current asset investments

		✓
--	--	---

Yes\* No\* N/a\*

		✓
--	--	---

Yes\* No\* N/a\*

		✓
--	--	---

Yes\* No\* N/a\*

	✓	✓
--	---	---

Yes\* No\* N/a\*

✓		
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Yes\* No\* N/a\*

		✓
--	--	---

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.

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 less 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

## 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	-	-	-	-	-
	<b>Total expenditure on raising funds</b>	-	-	-	-	-
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
	<b>Total expenditure on charitable activities</b>	6,710	45,089	-	51,799	55,623
		Unrestricted funds	Restricted income funds			
Separate material item of expense			-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
Other						
	Capital Costs-Laptop	-	-	-	-	
	Capital costs-Furniture (desks)	-	-	-	-	
	Office Equipment (replacements)		-	-	-	117
	Depreciation of Assets	-	-	-	-	-
	<b>Total other expenditure</b>	-	-	-	-	117
<b>TOTAL EXPENDITURE</b>		<b>6,710</b>	<b>45,089</b>	<b>-</b>	<b>51,799</b>	<b>55,740</b>

**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

This year £	Last year £
500	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	24,320	28,478
Social security costs	-	-
Pension costs (defined contribution pension plan)	-	-
Other employee benefits	-	-
<b>Total staff costs</b>	<b>24,320</b>	<b>28,478</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	-	1
Governance	-	-
Other	-	-
<b>Total</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	-	-	-	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	-	-	-	-
<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 £
-	-
-	-
-	-
-	-

Section C

Notes to the accounts

(cont)

**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**

This year £	Last year £
-	-
-	-
25,118	21,015
-	-
25,118	21,015