
COMMUNITY LEARNING PARTNERSHIP LTD
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

COMMUNITY LEARNING PARTNERSHIP LTD
(A company limited by guarantee)

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COMMUNITY LEARNING PARTNERSHIP LTD
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2023**

Trustees Elizabeth Borg, Principal
Helen Cook
James Fields

**Company registered
number** 05736803

**Charity registered
number** 1155750

Registered office St Martin's Church
Muirfield Road
South Oxhey
Herts
WD19 6JD

Company secretary Elizabeth Borg

Chief executive officer Elizabeth Borg

COMMUNITY LEARNING PARTNERSHIP LTD
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their annual report together with the financial statements of the Community Learning Partnership Ltd for the 1 September 2022 to 31 August 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

OBJECTIVES AND ACTIVITIES

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

The charity's objectives and principles are to advance the education of children, young people, and adults in Hertfordshire and the surrounding district by the provision of facilities, training, research and opportunities for lifelong learning. The charity focuses in particular on allowing those who have not always had access to education in the past to develop their full potential.

b. Activities for achieving objectives

The charity engaged approximately 600 adults and children in family and adult community learning, who were drawn largely from the more disadvantaged areas and pockets of deprivation in Hertfordshire, such as South Oxhey, Borehamwood and Watford. The main source of funding for these activities was received from Step2Skills. Additionally, the charity ran more courses to try to meet increased demand for our services and provided opportunities for peer-to-peer learning through regular self-organised groups.

The charity continued to work towards its aims of increasing capacity, improving quality and sharing good practice whilst being mindful of CLP's sustainability as a charity. We gave significant support to members of the community with their wellbeing through arts & crafts learning, and developed our sustainability practices with staff training and workshops and courses for learners.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

ACHIEVEMENTS AND PERFORMANCE

a. Review of Activities

We provided a high quality of learning for local people, working in close partnership with other organisations and agencies, and significantly over-performed against targets. This was recognised by Step2Skills, and we were awarded the subcontracted Community Learning Partner of the Year at their annual Celebration of Learning at Hatfield House. One of our learners also won the prestigious Inspirational Learner of the Year award. Funding for arts & crafts learning for wellbeing helped us to support the most vulnerable learners, some of whom were suicidal, and enabled us to provide additional safeguards for them. 100% of learners felt safe on CLP courses. In addition to our main Step2Skills contract for community learning, we also received the following funding:

- Additional funding from Step2Skills to promote sustainability through arts & crafts workshops, linked to the United Nation's 17 Sustainable Development Goals;
- Additional funding from Step2Skills to work with brand new partners to engage learners with poor mental health. This was hugely successful and new partnerships formed included The Peace Hospice; The Living Room Addiction Recovery Centres in Watford and St Albans; Random Café; Mill End Community Centre and Everyone Active;
- The Building Better Opportunities Fund project, funded by the European Social Fund and managed by Step2Skills, which finished at the end of 5 years in March 2023;
- The Road to Employment Project, a 2-year project funded by the UK Shared Prosperity Fund, and managed by Step2Skills. This is to support people furthest from the job market to gain work through one-to-one mentoring;
- A third mixed media project from the Suicide Prevention Fund (Hertfordshire & West Essex Integrated Care Services) to support learners with poor mental health;
- Support towards the cost of our weekly Coffee & Craft sessions, funded by a local councillor's Locality Budget;
- Warm Space Funding and a Festive Grant from Hertfordshire County Council to support learners to keep warm during the cold winter months and enjoying learning together, avoiding loneliness;
- Arnold Clarke funding for a series of arts & crafts learning to support wellbeing;
- Payments from Step2Skills for significant over-performance against learner targets and for being Community Learning Partner of the year.

Additionally, we slowly began to increase the number of full cost recovery courses we run in order to meet learner demand and help support our core costs.

FINANCIAL REVIEW

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

COMMUNITY LEARNING PARTNERSHIP LTD
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Community Learning Partnership Ltd is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. The registered charity number is 1155750.

The principal object of the company is to promote, operate and organise educational partnerships, classes, activities and training.

b. Method of appointment or election of trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

c. Organisational structure and decision making

The charity has 5 trustees/directors who share responsibility for the overall strategic direction of the organisation – Mrs Elizabeth Borg, Mrs Helen Cook, Mr William Doust, Mrs Jane Feeney and Rev James Fields. Mrs Borg fulfils a managerial role and is responsible for operational decisions. She manages a small part-time team of 3 core staff in addition to sessional teaching staff.

Leadership

Under the CEO's leadership, the team's roles and responsibilities have been developed to maximise capacity as we experience increased demand for our services. The Project Manager is working towards a L3 qualification in Leadership, which will equip her with the skills to manage the team effectively, whilst enabling the CEO to spend more time on funding applications and raising the profile of the charity. To ensure that CLP is attractive to funders, we gained Cyber Essentials certification to protect our online systems and beneficiaries and have worked towards Matrix accreditation in Information, Advice and Guidance (assessment set for December 2022). The CEO also underwent training in the United Nation's Sustainable Development Goals, and has prepared to embed these into the organisation's provision.

d. Future developments

The following are key high-level priorities set for the next period ending August 2024:

- To continue to focus on larger-value grants to avoid over-reliance on one source of funding, and to gain longer-term support for the charity and its beneficiaries;
- To focus on funding for core costs;
- To embed sustainability fully within our organisation and in our delivery of teaching and learning;
- To increase the number of fundraising events and full cost recovery workshops and courses;
- To create a group of ad hoc volunteers to support our central team.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2023

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 20 May 2024 and signed on their behalf by:



Elizabeth Borg

COMMUNITY LEARNING PARTNERSHIP LTD
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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2023**

Independent examiner's report to the Trustees of Community Learning Partnership Ltd ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts 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 matters have come to my attention in connection with the examination giving me cause to believe:

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed

David Colledge MA FAccA

Dated: 20 May 2024

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COMMUNITY LEARNING PARTNERSHIP LTD
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 AUGUST 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:				
Charitable activities	3	210,004	210,004	277,129
Total income		210,004	210,004	277,129
Expenditure on:				
Charitable activities	4	236,533	236,533	240,178
Total expenditure		236,533	236,533	240,178
Net movement in funds		(26,529)	(26,529)	36,951
Reconciliation of funds:				
Total funds brought forward		74,196	74,196	37,245
Net movement in funds		(26,529)	(26,529)	36,951
Total funds carried forward		47,667	47,667	74,196

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 15 form part of these financial statements.

COMMUNITY LEARNING PARTNERSHIP LTD
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REGISTERED NUMBER: 05736803

BALANCE SHEET
AS AT 31 AUGUST 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	2,589	3,452
		<u>2,589</u>	<u>3,452</u>
Current assets			
Debtors	9	15,200	-
Cash at bank and in hand		35,667	77,711
		<u>50,867</u>	<u>77,711</u>
Creditors: amounts falling due within one year	10	(5,789)	(6,967)
Net current assets		<u>45,078</u>	<u>70,744</u>
Total assets less current liabilities		<u>47,667</u>	<u>74,196</u>
Net assets excluding pension asset		<u>47,667</u>	<u>74,196</u>
Total net assets		<u>47,667</u>	<u>74,196</u>
Charity funds			
Restricted funds		-	-
Unrestricted funds		47,667	74,196
Total funds		<u>47,667</u>	<u>74,196</u>

COMMUNITY LEARNING PARTNERSHIP LTD
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REGISTERED NUMBER: 05736803

BALANCE SHEET (CONTINUED)
AS AT 31 AUGUST 2023

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 20 May 2024 and signed on their behalf by:



Elizabeth Borg

The notes on pages 10 to 15 form part of these financial statements.

COMMUNITY LEARNING PARTNERSHIP LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

1. General information

Community Learning Partnership Ltd is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association. The registered charity number is 1155750. The principal object of the company is to promote, operate and organise educational partnerships, classes, activities and training.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Community Learning Partnership Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

COMMUNITY LEARNING PARTNERSHIP LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Motor vehicles	- 25% Reducing Balance
Office equipment	- 25% Reducing Balance

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

3. Income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations and service user contributions	36,212	36,212	45,494
Local Authority funding	173,792	173,792	231,056
Job retention scheme	-	-	579
	<u>210,004</u>	<u>210,004</u>	<u>277,129</u>

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Governance costs	6,413	6,413	6,135
Tutor fees	46,454	46,454	71,593
Teaching resources and materials	14,031	14,031	13,282
Wages, salaries and national insurance	115,214	115,214	99,207
Pension costs	4,105	4,105	2,968
Insurances and depreciation	3,802	3,802	3,774
Professional fees	10,831	10,831	2,153
Rent	3,774	3,774	4,379
Advertising and office costs	18,337	18,337	22,230
Motor and travel	1,692	1,692	1,446
Other staff costs	9,382	9,382	10,555
Bank charges	2,498	2,498	2,456
	<u>236,533</u>	<u>236,533</u>	<u>240,178</u>

COMMUNITY LEARNING PARTNERSHIP LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

5. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Governance costs	-	6,413	6,413	6,135
Tutor fees	46,454	-	46,454	71,593
Teaching resources and materials	14,031	-	14,031	13,281
Wages, salaries and national insurance	115,214	-	115,214	99,207
Pension costs	4,105	-	4,105	2,968
Insurances and depreciation	2,939	863	3,802	3,774
Professional fees	-	10,830	10,830	2,154
Rent	-	3,774	3,774	4,379
Advertising and office costs	-	18,337	18,337	22,229
Motor and travel	-	1,692	1,692	1,446
Other staff costs	-	9,383	9,383	10,556
Bank charges	-	2,498	2,498	2,456
	<u>182,743</u>	<u>53,790</u>	<u>236,533</u>	<u>240,178</u>
<i>Total 2022</i>	<u>189,673</u>	<u>50,505</u>	<u>240,178</u>	

6. Governance Costs

	2023 £	2022 £
Admin Staff costs	4,588	4,478
Independent examiners' remuneration	1,825	1,657
	<u>6,413</u>	<u>6,135</u>

The average number of persons employed by the Company during the year was as follows:

2023 No.	2022 No.
<u>9</u>	<u>8</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

6. Governance Costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

7. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Company as permitted by clause 3.19 of the Articles of Association. The value of Trustees' remuneration and other benefits was as follows:

		2023 £	2022 £
Elizabeth Borg	Remuneration	41,417	40,417
	Pension contributions paid	1,759	1,692

During the year ended 31 August 2023, no Trustee expenses have been incurred (2022 - £NIL).

8. Tangible fixed assets

	Motor vehicles £	Office equipment £	Total £
Cost or valuation			
At 1 September 2022	7,655	20,150	27,805
At 31 August 2023	7,655	20,150	27,805
Depreciation			
At 1 September 2022	7,655	16,698	24,353
Charge for the year	-	863	863
At 31 August 2023	7,655	17,561	25,216
Net book value			
At 31 August 2023	-	2,589	2,589
At 31 August 2022	-	3,452	3,452

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

9. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	15,200	-
	<u>15,200</u>	<u>-</u>

10. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,799	1,662
Other creditors	818	561
Accruals and deferred income	2,172	4,744
	<u>5,789</u>	<u>6,967</u>

11. Summary of funds

Summary of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Balance at 31 August 2023 £
General funds	74,196	210,004	(236,533)	47,667

Summary of funds - prior year

	Balance at 1 September 2021 £	Income £	Expenditure £	Balance at 31 August 2022 £
General funds	37,245	277,129	(240,178)	74,196