

The Charity Registration Number is :- 1166339

Urban MBA

Report and Accounts

31 March 2023

Urban MBA

Report and accounts for the year ended 31 March 2023

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Trustees' Annual Report for the year ended 31 March 2023

The Trustees present their Report and Accounts for the year ended 31 March 2023.

Reference and administrative details

The charity name.

The legal name of the charity is:- Urban MBA.

The charity is also known by its operating name, Urban MBA.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1166339.

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The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 01 April 2016

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Urban MBA

Trustees' Annual Report for the year ended 31 March 2023

The principal operating address, telephone number, email and web addresses of the charity are:-

3 Wenlock Street
London, N4 2TG

Telephone 2078467192

Email Address Info@urbanmba.co.uk Web address www.urbanmba.co.uk

The Trustees in office on the date the report and throughout the period was approved were:-

Sheromie Brewster
Bernie Mitchell
Frances Sealy
Fashmida Begum
Jerton Lagranha
Junior

None of trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The main activities undertaken in relation to those purposes during the year.

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Trustees' Annual Report for the year ended 31 March 2023

The first of the 9 transformative technologies that blew people away and we believe will shape the next 10 years was AI.

In October of 2023 introduced chat gpt and many new AI tools are coming out that are having significant changes and transformation of the way we work. Morale debates from universities about students using this to complete coursework and the ethics and moral implications of AI are now all up for debate.

For Urban MBA we have been ready for this and AI was used with the 1-year pilot cohort that we started with at the end of the last trustee report to complete business plans etc. The debate about use in universities we believe is a mute one as AI will only get stronger and this is reminiscent of scientific calculators being introduced to schools in the 80s with many predicting that students' ability to learn will diminish. We will embrace these new technologies head-on as we are aware they are coming and must allow marginalised communities to have access to them to shape their communities.

We completed the one-year pilot course which is a Level 6 qualification which is a degree apprenticeship. degree with honours - for example, bachelor of the arts (BA) Hons, bachelor of science (BSc) Hons. graduate certificate. at the time of writing this report, we can say 13 have obtained this out of 15. This is a crucial milestone and we will be rolling this out shortly as an alternative for all marginalised communities to be able to gain higher education without the cost of traditional higher education which are huge barrier in keeping marginalised communities out of higher education. We will be using the AEB model or alternative finance to make this far more accessible for the communities we serve.

3. The main achievements and performance of the charity during the year:

Over the year, over 80 people engaged through our courses, events, partners, and successful alumni support. We've received great feedback on our online courses from Sudanese students, with one noting:

"The significance of this program in my life is immense; having completed 27%, I have gained substantial benefits from it. Regrettably, the onset of war in Sudan has taken a toll on me, both mentally and physically, hindering my ability to complete the course. The war has led to the separation of my family, and I have faced severe challenges that compelled me to simply try to survive."

We will continue pushing online courses to offer additional free training to marginalized communities in line with our mission.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The trustees' bankers and advisors

Accountants

Donnelly & Co, 11 Anton Street E8 2AD

Financial review

The charity's financial position at the end of the year ended 31 March 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

2023	2022
£	£

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Trustees' Annual Report for the year ended 31 March 2023

Net income	(26,283)	44,271
Unrestricted Revenue Funds available for the general purposes of the charity	(9,934)	96,183
Restricted Revenue Funds	64,863	(14,971)
Total Funds	54,929	81,212

Financial review of the position at the reporting date, 31 March 2023 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

David Redmond Donnelly

Member of Chartered Certified Accountant

11 Anton Street

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London

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E82AD

Statement of Trustees' Responsibilities

Urban MBA

Trustees' Annual Report for the year ended 31 March 2023

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 26 January 2024.

Urban MBA

Trustees' Annual Report for the year ended 31 March 2023

Bernie Mitchell
Trustee

DocuSigned by:
Bernie Mitchell
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Urban MBA

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2023

I report to the Trustees on my examination of the financial statements of the charity on pages 12 to 20 for the year ended 31 March 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

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Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

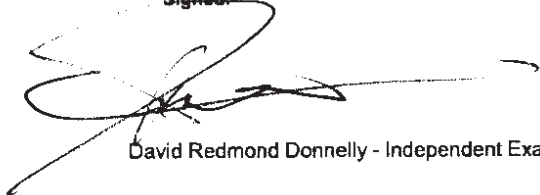
the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:



David Redmond Donnelly - Independent Examiner

Chartered Certified Accountant

11 Anton Street

London

E82AD

This report was signed on 26 January 2024

Urban MBA - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities for the year ended 31 March 2023

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023 £	2023 £	2023 £	2022 £
Income & Endowments from:					
Donations & Legacies	A1	4,084	109,654	113,738	100,398
Charitable activities	A2	3,495	-	3,495	2,300
Other trading activities	A3	711	-	711	56,428
Total income	A	8,290	109,654	117,944	159,126
Expenditure on:					
Charitable activities	B2	114,051	29,820	143,871	114,855
Other	B3	356	-	356	-
Total expenditure	B	114,407	29,820	144,227	114,855
Net income for the year		(106,117)	79,834	(26,283)	44,271
Net income after transfers	A-B-C	(106,117)	79,834	(26,283)	44,271
Net movement in funds		(106,117)	79,834	(26,283)	44,271
Reconciliation of funds:-					
	E				
Total funds brought forward		96,183	(14,971)	81,212	36,941
Total funds carried forward		(9,934)	64,863	54,929	81,212

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 19 to 20 form an integral part of these accounts.

Urban MBA - Statement of Financial Activities for the year ended 31 March 2023

Urban MBA - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Income & Endowments from:				
Donations & Legacies	A1	90,406	9,992	100,398
Charitable activities	A2	300	2,000	2,300
Other trading activities	A3	35,160	21,268	56,428
Investments	A4	-	-	-
Other	A5	-	-	-
Total income	A	125,866	33,260	159,126
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	49,950	64,905	114,855
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	49,950	64,905	114,855
Net gains on investments	B4	-	-	-
Net income for the year		75,916	(31,645)	44,271
Transfers between funds	C	-	-	-
Net income after transfers		75,916	(31,645)	44,271
Net movement in funds		75,916	(31,645)	44,271
Reconciliation of funds:-				
Total funds brought forward		20,427	16,514	36,941
Total funds carried forward		96,343	(15,131)	81,212

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 19 to 20 form an integral part of these accounts.

Urban MBA - Statement of Financial Activities for the year ended 31 March 2023

Urban MBA - Resources applied in the year ended 31 March 2023 towards fixed assets for Charity use:-

	2023 £	2022 £
Funds generated in the year as detailed in the SOFA	(26,283)	44,271
Net resources available to fund charitable activities	<u>(26,283)</u>	<u>44,271</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 19 to 20 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 March 2023

Revenue accumulated funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	96,183	(14,971)	81,212	36,941
Recognised gains and losses before transfers	<u>(106,117)</u>	<u>79,834</u>	<u>(26,283)</u>	<u>44,271</u>
	(9,934)	64,863	54,929	81,212
Closing revenue funds	<u>(9,934)</u>	<u>64,863</u>	<u>54,929</u>	<u>81,212</u>

Summary of funds

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	(9,934)	64,863	54,929	81,212

The notes attached on pages 19 to 20 form an integral part of these accounts.

Urban MBA - Statement of Financial Activities for the year ended 31 March 2023

Urban MBA Income and Expenditure Account for the year ended 31 March 2023 as required by the Companies Act 2006

	2023 £	2022 £
Income		
Income from operations	117,944	159,126
Investment income		
Gross income in the year before exceptional items	117,944	159,126
Gross income in the year including exceptional items	117,944	159,126
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	143,871	114,855
Other expenditure	356	-
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	144,227	114,855
Net income before tax in the financial year	(26,283)	44,271
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(26,283)	44,271
Retained surplus for the financial year	(26,283)	44,271

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 20 form an integral part of these accounts.

Urban MBA - Balance Sheet as at 31 March 2023

	SORP		2023	2022
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	7	A2	1	1
Current assets		B		
Stocks		B1	113	113
Debtors	10	B2	54,083	45,323
Cash at bank and in hand		B4	1,432	36,475
Total current assets			55,628	81,911
Creditors: amounts falling due within one year	11	C1	(700)	(700)
Net current assets			54,928	81,211
The total net assets of the charity			54,929	81,212

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds				
Restricted Revenue Funds	18	D2	64,863	(14,971)
			64,863	(14,971)
Unrestricted Funds				
Unrestricted Revenue Funds	18	D3	(9,934)	96,183
			(9,934)	96,183
Designated Funds				
Total charity funds			54,929	81,212

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

Urban MBA - Balance Sheet as at 31 March 2023

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

A handwritten signature in black ink, appearing to be 'S. Brewster', with a long horizontal line extending to the right.

Sheromie Brewster (Treasurer)

Trustee

Approved by the board of trustees on 26 January 2024

The notes attached on pages 19 to 20 form an integral part of these accounts.

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Notes to the Accounts for the year ended 31 March 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

Under 3.38 and to comply with 3.14, if there are no uncertainties about going concern this MUST be stated. Under 3.39, if there are uncertainties details must be given. Enter text here to comply

Suggested normal text (which may require modification to meet the circumstances):-

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2024, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

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Notes to the Accounts for the year ended 31 March 2023

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

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Notes to the Accounts for the year ended 31 March 2023

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure the value of the donated items.

In the absence of any direct evidence of fair value of donated goods, then a value is derived from the cost of the item to the donor or, in the case of goods that are expected to be sold, the estimated resale value after deducting any anticipated costs of sales.

If it is impracticable to measure the fair value of goods donated for resale, or the costs of valuation outweigh the benefits, the donated goods are recognised as income when sold, with an equivalent amount being recognised as an expense.

The costs of goods donated for distribution to beneficiaries is deemed to be the fair value of those goods upon receipt. When the goods are distributed freely or for a nominal consideration, then the carrying amount is adjusted at the time of sale, to the value at the point of distribution and the adjustment is shown as a cost of donations made.

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

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. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

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Notes to the Accounts for the year ended 31 March 2023

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note5.

Policies relating to assets, liabilities and provisions and other matters.

Social Investments

Any realised gains or losses on any programme related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities

Tangible fixed assets

Urban MBA

Notes to the Accounts for the year ended 31 March 2023

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	20 % straight line
Motor vehicles	25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 7.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

Debtors

Urban MBA

Notes to the Accounts for the year ended 31 March 2023

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are provided for as they occur.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Leasing and hire purchase contracts and commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

Urban MBA

Notes to the Accounts for the year ended 31 March 2023

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant Financial Instruments

See note 0 for the movement in the funds in the defined benefit pension scheme

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

6 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

7 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Total	Total
	£	£	£	£
Cost				
At 1 April 2022	-	28	28	28
At 31 March 2023	-	28	28	28
Depreciation				
At 1 April 2022	-	27	27	27
At 31 March 2023	-	27	27	27

Urban MBA

Notes to the Accounts for the year ended 31 March 2023

Net book value

At 31 March 2023	-	1	1	1
At 31 March 2022	-	1	1	1

Prior Year

	Land and Buildings	Plant & Machinery	Total	Total
	£	£	£	£
Cost				
01 April 2021	-	28	28	28
31 March 2022	-	28	28	28
Depreciation				
01 April 2021	-	27	27	27
31 March 2022	-	27	27	27
Net book value				
31 March 2022	-	1	1	1
31 March 2021	-	1	1	1

8 Investment pooling schemes and arrangements

There are no investment pooling schemes and arrangements

9 Stocks & Work in Progress

2022

£

Stocks before write downs

113

Urban MBA

Notes to the Accounts for the year ended 31 March 2023

113

Analysis of the carrying value of stocks and work in progress by activities

	<i>Work in Progress</i>		<i>Stocks</i>
	2023	2022	2022
	£	£	£
Activity			
Other non charitable activities	-	-	113
	<u>-</u>	<u>-</u>	<u>113</u>

10 Debtors

	2022
	£
Trade debtors	45,323

11 Creditors: amounts falling due within one year

	2022
	£
Accruals	700

12 Loans to trustees included in debtors

None

13 Guarantees made by the charity on behalf of trustees

None

14 Income and Expenditure account summary

	2022
	£
At 1 April 2022	36,941
Surplus after tax for the year	44,271
At 31 March 2023	<u>81,212</u>

15 Post balance sheet events

There were no material post balance sheet events

16 No related party transactions

There were no transactions with related parties in the year , except with regard to trustees' remuneration, trustees' expenses and transactions with subsidiaries which are fully disclosed in notes ? above.

Urban MBA

Notes to the Accounts for the year ended 31 March 2023

17 Particulars of how particular funds are represented by assets and liabilities

At 31 March 2023	Unrestricted funds £	Designated funds £	Total Funds £	Total Funds £
Tangible Fixed Assets	1	-	1	1
Current Assets	(9,235)	-	55,628	55,628
Current Liabilities	(700)	-	(700)	(700)
	(9,934)	-	54,929	54,929
At 1 April 2022	Unrestricted funds £	Designated funds £	Total Funds £	Total Funds £
Tangible Fixed Assets	1	-	1	1
Current Assets	96,882	-	81,911	81,911
Current Liabilities	(700)	-	(700)	(700)
	96,183	-	81,212	81,212

18 Change in total funds over the year as shown in Note 17 , analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Funds carried forward to 2024	Funds carried forward to 2024
	£	See Note 19 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	96,183	(106,117)	(9,934)	(9,934)
Total unrestricted and designated funds	96,183	(106,117)	(9,934)	(9,934)
Restricted funds:-				
Hackney Council	2,000	-	2,000	2,000
Lawrence Atwell	(135)	-	(135)	(135)
Prevista	(1)	-	(1)	(1)
Direct Public Grants	9,992	73,568	83,560	83,560
Erasmus	(35,877)	-	(35,877)	(35,877)
On Line couse	(4,893)	5,703	810	810
BBC Children in	(2,358)	(508)	(2,866)	(2,866)
Make My Mark	97	-	97	97
Unidentified	14,598	-	14,598	14,598
Groundworks	1,606	-	1,606	1,606

Urban MBA

Notes to the Accounts for the year ended 31 March 2023

Kickstart		1,071	1,071	1,071
Total restricted funds	(14,971)	79,834	64,863	64,863
Total charity funds	81,212	(26,283)	54,929	54,929

19 Analysis of movements in funds over the year as shown in Note 18

	Income	Expenditure	Movement in funds	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	8,290	(114,407)	(106,117)	(106,117)
Restricted funds:-				
Direct Public Grants	73,568	-	73,568	73,568
On Line course	23,867	(18,164)	5,703	5,703
BBC Children in	10,492	(11,000)	(508)	(508)
Kickstart	1,727	(656)	1,071	1,071
	117,944	(144,227)	(26,283)	(26,283)

Gains and losses are detailed in notes 0,0, 0, 0 and 0

20 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.
Hackney Council	Grant for to run courses
Lawrence Atwell	insert suitable text to explain the purpose and the trust law restrictions imposed on this particular fund
Prevista	Fund 3 people to support the charity
Direct Public Grants	To Run courses
Erasmus	To run a European education scheme
On Line course	To run Courses

Urban MBA

Notes to the Accounts for the year ended 31 March 2023

BBC Children in	Story telling courses
Make My Mark	Grant for Alumni to help start a business
Unidentified	To run courses
Groundworks	Metaverse course

-

21 Ultimate controlling party

The charity is under the control of its legal members.

Urban MBA

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

22 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Revenue grants from government and public bodies				
Direct Public Grants- Corporate and Business	-	75,470	75,470	-
Direct Public Grants - Non Profit Organisations	-	10,492	10,492	-
Government Grants	-	7,000	7,000	-
Direct Public Grants long term	-	-	-	43,220
Direct Public Grants Non Profit	-	-	-	14,908
Unknown	-	-	-	42,270
Total public sector revenue grants	-	92,962	92,962	100,398

All the grants in the prior year were unrestricted.

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2022	2022	2022
	£	£	£
Prior Year	90,406	9,992	100,398

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Revenue grants and donations from non public bodies				
Derwent London	-	7,000	7,000	-
Ground Works	-	7,965	7,965	-

Urban MBA

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

Total private sector revenue grants	-	14,965	14,965	-
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	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Non Profit Income				
Reimbursement	331	-	331	-
Prevista	-	1,727	1,727	-
Total Non Profit Income	331	1,727	2,058	-

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Other				
Non Profit Income	3,753	-	3,753	-
Total Other	3,753	-	3,753	-

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	4,084	109,654	113,738	100,398
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All the donations and gifts in the prior year were unrestricted.

Prior year

<i>Prior year</i>		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Total Donations, Grants and Legacies	A1	90,406	9,992	100,398

Urban MBA

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

	Current year Funds 2023 £	Current year Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
European Co Working Assembly				
European Co Worker Assembly	-	-	-	300
Total European Co Working Assembly	-	-	-	300

Hackney Council

All the income in the prior year was unrestricted.

Hackney Council - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Prior Year	-	2,000	2,000

Other

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Prior Year Total Funds 2022 £
Current year	3,495	-	3,495	-
Total Charitable income from funders:-				
Current year - income from funders	3,495	-	3,495	2,300

All the income in the prior year was unrestricted.

Prior year

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £

Urban MBA

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

Prior Year - Income from funders	300	2,000	2,300
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23 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Income from funders	3,495	-	3,495	2,300
Total from charitable activities A2	3,495	-	3,495	2,300

All the income in the prior year was unrestricted.

Income from charitable activities - Prior Year analysis

<i>Prior year</i>	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Total income from charitable trading	-	-	-
Income from funders	300	2,000	2,300
	300	2,000	2,300

24 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Trading activities to raise funds for the charity	675	-	675	56,428
Programme Income	36	-	36	-
Total from other activities A3	711	-	711	56,428

All the income in the prior year was unrestricted.

Income from other, non charitable, trading activities - Prior Year analysis

Unrestricted Funds	Restricted Funds	Total Funds
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Urban MBA

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

Prior Year	<u>35,160</u>	<u>21,268</u>	<u>56,428</u>
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25 Expenditure on charitable activities - Direct spending

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Competition reward	-	483	483	750
Course Tutoring	-	12,455	12,455	300
Video	3,928	-	3,928	3,748
Erasmus Project payments	-	-	-	33,436
Kickstart Payments	-	656	656	8,366
International Ghana	1,911	-	1,911	50
Total direct spending	5,839	13,594	19,433	46,650

All the expenditure in the prior year was unrestricted.

Prior Year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2022	2022	2022
	£	£	£
Competition reward	-	750	750
Course Tutoring	-	300	300
Video	-	3,748	3,748
Erasmus Project payments	-	33,436	33,436
Kickstart Payments	-	8,366	8,366
Total direct spending	50	46,600	46,650

26 Expenditure on charitable activities - Charitable trading

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Cost of goods for primary purpose trading - Including movement in stock	480	-	480	-
Facility and Equipment- Rent Parking & Utilities	4,397	-	4,397	4,244
Facilities and Equipment	2,736	-	2,736	543

Urban MBA

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

Staff development	-	-	-	600	
First aid	383	-	383	111	
Total charitable trading costs	B2b	7,996	-	7,996	5,498

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Facilities and Equipment		43	500	543
Total charitable trading costs	B2b	4,998	500	5,498

27 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
		£	£	£	£
Grants made to individuals	-	3,000	3,000	160	
Erasmus travel	-	-	-	62	
Children in need	-	8,000	8,000	3,950	
Other	36	-	36	-	
Total grantmaking costs	B2c	36	11,000	11,036	4,172

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2022	2022	2022
		£	£	£
Grants made to individuals		-	160	160
Erasmus travel		-	62	62
Children in need		-	3,950	3,950
Total grantmaking costs	B2c	-	4,172	4,172

28 Support costs for charitable activities

Current Year	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£

Urban MBA

Detailed analysis of income and expenditure for the year ended 31 March 2023 as required by the SORP 2015

Employee costs not included in direct costs

Travel and subsistence - staff	4,311	-	4,311	-
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Volunteer costs

Volunteers' expenses	11,470	-	11,470	10,559
Travel and subsistence - volunteers	-	-	-	2,795
Meals and entertaining	9,181	4,591	13,772	9,768
Clothing	736	-	736	633

Premises Expenses

Premises repairs, renewals and maintenance	5,007	-	5,007	-
Property insurance	500	-	500	498

Administrative overheads

Telephone, fax and internet	827	-	827	398
Postage	541	-	541	219
Stationery and printing	864	-	864	260
Information and publications	-	-	-	782
Subscriptions to periodicals	1,159	-	1,159	1,168
Membership subscriptions	2,365	-	2,365	-
Hire of equipment	5,929	-	5,929	5,242
Advertising and marketing	2,482	-	2,482	432
Uncategorised Expenditure	174	-	174	5,650
Other General Expenditure	692	-	692	-
Web hosting	3,220	-	3,220	3,078
Operations	4,150	-	4,150	-
Resource costs	23	-	23	-
Cash expenses	1,269	635	1,904	1,802
List Rental	83	-	83	-
General Administration	14,113	-	14,113	5,415
Contracting Services	29,824	-	29,824	9,136

Professional fees paid to advisors other than the auditor or examiner

Accountancy fees other than examination or audit fees	600	-	600	700
Legal fees	660	-	660	-

Support costs before reallocation	100,180	5,226	105,406	58,535
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Total support costs - Current Year	100,180	5,226	105,406	58,535
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The basis of allocation of costs between activities is described under accounting policies

	Current year Unrestricted Funds	Current year Restricted Funds	Prior Year Total Funds
	2023	2023	2022
	£	£	£

Volunteer costs