Registered number 07303004
Charity Registration No. 1138756

LEARNING & DEVELOPMENT CENTRE LIMITED

Trustees Reports and Financial Statements
For the year ended 31ST March 2026

ITahir Accountancy
EPCA Office N
1 Thorpe Close
London W10 5XL

CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' annual report (including Directors' report) for the period of 01/04/25 to 31/03/2026

Charity name: Learning & Development Centre Limited

Charity registration number: 1138756

Company number: 07303004

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The Constitutional Purposes of the Learning & Development Centre (LDC) are: 1. To promote exclusively charitable purposes according to the laws of England and Wales for the benefit of disadvantaged ethnic minority parents and carers by: a) the advancement of education; b) the preservation and protection of good health; c) the provision of facilities in the interest of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity, or disability, financial hardship or social circumstances with the object of improving their conditions of life. 2. To advance in life and relieve needs of young disadvantaged people through: a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life; b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	**1. Supplementary Curriculum Education:** **1.1 Outputs/Classes:** The curriculum education tuition classes had been running throughout the school year **(20th September 2025 – 18th July 2026)**. As the objective of the curriculum education is to improve educational performance & attainment of disadvantaged children & young people, the tuition classes in English, Maths & Science had been delivered throughout the year in the following way.

		➢ follow-up group lessons based on beneficiaries' school year & grade level; ➢ One-to-one lessons & support with special needs & school homework; ➢ One-to-one lessons & support with preparation of exams for SAT & GCSE. **a. 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 **3 hours/w** or **108 hrs/y** to **6 hrs/w** or **216 hrs/y** or **36** weeks throughout the year. This flexible time of expansion has enabled us to reach out many more pupils & to maximise the quality of teaching & learning activities, as well as to increase the availability of places for the target beneficiaries. **b. 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 **54 unique number** of beneficiaries and meeting our maximum expectation in the academic year of 2025/26. As a result, the number of beneficiaries had increased by more than **17%** from the previous **46-unique number** of students/beneficiaries, and the rate of performance & attainment of the beneficiaries had been significantly increased, (see the outcome below). **1.3 Beneficiaries' backgrounds by age, gender & ethnicity:** **Age:** **31.5% (17)** and **68.5% (37)** of **54 students** were aged **7–11** (Primary school) and **12–17** (Secondary school) respectively. **Gender:** **40.7%** (**22**) and **59.3% (32)** of **54 students** who had regularly attended the curriculum classes throughout the year were **girls** and **boys** respectively. **Ethnicity:** in the academic year of Sep 2025 – July 2026, **54** minority ethnic children and young people had benefited from the curriculum education lessons at our Supplementary school. **49%** of the beneficiaries were from **African**

Black Minority Ethnic, **40%** from **Asian Minority Ethnic** and **11%** from other white ME communities.

1.4 Monitoring & Evaluation (Beneficiaries' feedbacks):

Based on the feedbacks of the beneficiaries, our curriculum educational support has made significant impacts on our target beneficiaries' educational performance,
attainment & self-confidence that have been proved by the following ways.

Monitoring & evaluation: the project is checked or measured by the success/improvement of the beneficiaries, which is evaluated through the following monitoring and evaluation systems by: **a)** keeping track of daily & weekly activities and records (e.g. attendance register, test or exam results, class-work performance and the overall educational achievements) of the beneficiaries; **b)** monitoring and evaluating the data obtained from the beneficiaries' feedback against our target outcomes by focusing on track of output and outcome indicators; **c)** putting effective financial policies and control systems in place (e.g. keeping records of pay-slips, receipts, invoices and other relevant financial control systems); **d)** getting feedback from the beneficiaries through evaluation questionnaires/ surveys to ensure whether the proposed objectives and activities are being achieved in meeting the identified needs.

Beneficiaries feedback: the sample questionnaires and the average outcomes of the beneficiaries' feedback was a witness for the positive impact of the Supplementary School educational support. 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. The sample completed questionnaires in the 2025/26 were:

Q1. *Do you think that you have benefited from our Supplementary school lessons?*

- ***a)*** *Yes, very much b) Yes, but not very much c) not sure*

Q2. *Are you confident that the S School can have a positive impact on your educational attainment?*

- ***a)*** *yes, very much b) yes, but not too much c) not sure*

Q3. *What is your priority to learn here at the Supplementary school?*

a) *Maths & English b) Maths & Science c) English & Science*

Q4. *Do you need homework from our Supplementary school?*

a) *Yes b) No c) Not Sure*

Q5. *How do you rate the overall teaching and learning performance of the Supplementary school?*

a) excellent b) good c) unsatisfactory

The outcome of the beneficiaries' feedback has been analysed by the below chart.

(See the chart in the Annual Report)

2. School Holiday Activity (SHA) Project:

2.1 Activities/Outputs:

Due to our financial limitation and child protection policy issues, the age of beneficiaries in the 2025/26 school holiday activities was above 8 years old. In addition, as the main project objective of the school holiday activities is to: **a)** develop physical strength, **b)** promote inclusiveness, and **c)** reduce social isolation/exclusion, the delivery of the school holiday activities during **Christmas**, **Easter** and **Summer** school holidays in the year of **2025/26** was delivered for children & young people aged **7-16** focussing on selected physical activities, such as football, tennis, athletics & multi-sport in Kilburn, Grange Park football pitch, NW6 and Paddington Park, Randolph Avenue, football pitch & athletics field, W9.

a). Time & duration for the delivery of the school holiday activities:

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

- **Autumn Term:** the Autumn Term holiday activities were delivered during the month of **December 2025** from **29/12/ to 31/12/25** for **1 week**, **3 days/w** and **4 hours/d**;
- **Spring Term:** the Spring Term holiday activities were delivered during the month of **April 2026** from **31/04/** to **02/04/26** for **1 week, 3 days/w** and **4 hours**/day;
- **Summer Term:** the summer holiday activities were delivered during the month of **July & August 2026** from **27/07/ - 05/08/26** for **2 weeks**, **3 days/w** and **4 hours/d.**

b). Unique number of beneficiaries:

Even-though, in the academic year of **2025 - 2026, 20** children & young people participated in

		& benefited from the Christmas holiday activities, and **16** & **21** children & young people participated in & benefited from the **Easter** & **Summer** holiday activities respectively, the **unique number** of beneficiaries was **32.** All the activities had been delivered with refreshment **(fruits, battle of water, and sandwiches / crisps).** ***2.2 Beneficiaries by age, gender & ethnicity:*** **Age: 52.4%** of the beneficiaries were the age of 7–11 (Primary school), while 47.6**%** of the beneficiaries were the age of 12–16 (Secondary school). **Gender: 76%** of the **beneficiaries** who had regularly participated in the SHA holiday programme were **Boys**, while **24%** of the beneficiaries were **Girls**. **Ethnicity: 81%** of the beneficiaries were from Black minority ethnic communities, while **19%** of them were from Asian & White European background. **2.3 Beneficiaries Feedback:** The impact of the extracurricular holiday activities has been reflected by the beneficiaries' feedback. The outcome of the beneficiaries' feedback has been analysed by the below chart. *Q1. Have you enjoyed the LDC holiday activities?* *a) Yes, very much, b) Yes, fairly, c) Yes, very little* *Q2. Which are the most favourite & enjoyable activities for you in our holiday programme?* *a) Football activities, b) Athletic activities, c) Tennis activities* *Q3. How do you rate the overall LDC Holiday Activity Programme of the 2025/26? a) Excellent, b) Good, c) Satisfactory* ***(See the chart in the Annual Report)*** **3. Drop-in Advice & Local Community Network:** **Activities/Outputs:** Along with the Supplementary Curriculum education and our School Holiday activities, we have regularly provide drop-in advice, information, and Community support services throughout the year. The drop-in advice & information provision is accessible to parents/carers, young/vulnerable & elderly people. The services are running weekdays at least for **3 days** a week in the form of **advice**, **consultation meeting**, **raising awareness** & **information provision** via online & face to face in our community

		centre. The face-to-face drop-in advice & information provision had been provided for **24 beneficiaries** (**16** parents/carers for children's education, social behaviour, and family issues, while the services for housing & benefit support had been provided for **8** elderly people on a face-to-face basis and telephone calls). So, **24** beneficiaries have been benefited from the drop-in advice & information provision in the last academic year of 2025/26. **Local Community Network & Partnership:** Alongside our community support activities in the academic year of 2025/2026, LDC has been working in partnership with the local communities, voluntary & statutory organisations such as **Supplementary Schools in Camden**, **Camden supplementary schools Forum**, **Yang Camden Foundation** (YCF), **National Resource Centre for Supplementary Education** (NRCSE) and **Voluntary Action Camden (**VAC). Working in partnership with the local partner organisations is more beneficial for small community organisations, like LDC to increase the network and sustainability of their activities & services and have access to free trainings, fundraising information, and management training for Quality Marks. Working in partnership is also important to reach out the target groups/individuals who are in need of supplementary curriculum education and to expand the school holiday activities for the local children & young people to have better chances for performing different physical exercises; promoting inclusiveness; reducing social isolation/exclusion by actively participating in the school holiday activities.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	**No**

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

	SORP reference	
Policy on grant making	Para 1.38	**Not applicable**

Policy on social investment including program related investment	Para 1.38	**Not applicable**
Contribution made by volunteers	Para 1.38	**Volunteering:** Operational activities & services in the past year had been delivered by 1 full & 1 part-time employees, 2 senior sessional Tutors, 2 multi-sports Coaches and 5 volunteers (University Students). The volunteers had made great contributions to the achievement of our Supplementary School by delivering qualitative lessons for 3 - 4 hours per week. The permanent staff have also made great contributions to the achievement of the organisation by delivering unpaid overtime work for 10-15 hours per week. The operational action of staff & volunteers is accountable to the **Senior Management Team (SMT)** that includes 2 signatory Board members & the coordinator (senior staff member).
Other		

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	**1. Main achievements of Curriculum Education:** As the main objective of the curriculum educational support is to improve the performance & attainment of the target beneficiaries, the progress has been assessed & measured by the termly **progress-test results** and **class work performance** that was carried out regularly every weekend and at the end of each term. Although, around **10 -15%** of the students do not usually take **the end of term progress tests** for different personal reasons, the average termly **progress-test results & class-work performance** of the **students** who took the end of the term progress tests throughout the three terms (Sep 2025 – July 2026), **68%** of the students have achieved **70% - 100%,** which is recognised as '**significant progress**', while **20%** of the students had achieved **50% - 69%,** which is recognised as **'satisfactory progress'.** Students with **unsatisfactory result (<50%) were only around 12%.**

		Achievements of SHA Programme: As the main objective of the School Holiday Activity programme for children & young people is to developed sporting habits and have basic skills & knowledge of physical exercise, **57** follow-up and **32** unique number of children & young people in the year of **2025/26** had actively participated and benefited from our **outdoor** multi-sport physical activities **(football, Athletics & Tennis)** by developing sporting habits and skills that enable them to '**be more active**' in their future day-to-day lives. The **beneficiaries** had also enjoyed the provision of healthy refreshments **(fruits, battle of water, and sandwiches / crisps)** throughout the holiday activity programme. **3. Outcome/achievement of Advice & Support:** The positive outcome of the drop-in advice & support services has been monitored & evaluated by the feedbacks of the beneficiaries. Based on the beneficiaries feedbacks, **16** out of **24** beneficiaries have completed the questionnaires and **92%** of them expressed that they were fully satisfied with the drop-in advice, information & support services provided via telephone and on a face-to-face basis in our Learning Centre.

:

Achievements against objectives set	Para 1.41	**None**
Performance of fundraising activities against objectives set	Para 1.41	The performance of fundraising activities in the last financial year of 2025/26 was successful in obtaining annual turnover of **£60,840**.
Investment performance against objectives	Para 1.41	**None**
Other		**None**

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	The financial situation of LDC in the last financial year of **2025/26** was successful in obtaining annual turnover of **£60,840**. The main financial sources of the last financial year were: **1)** John Lyons Charity: **57.53%, 2)** Foyle Foundation: **6.58%**, **3)** Young Camden Foundation: **5.77%** and **4)** Hedley Foundation: **4.12%** and **5)** LDC Income-generating sources: **26%**. .
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. The purpose of the reserve policy is to cover a financial gap that may happen at any time in the future.
Amount of reserves held	Para 1.22	**£3,042.00 (5% x £60,840) of the annual income of 2025/26.**
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	**n/a**
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	**n/a**

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

The charity's principal sources of funds (including any fundraising)	Para 1.47	The Charity's principal sources of funds are grants/donations and parental contributions (tuition fees)
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 2025/2026.
Other		

Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed,	Para 1.25	**Memorandum and Articles of Association**

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

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

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

Reference and administrative details

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

Names of the charity trustees who manage the charity

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

6				

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

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

Name of trustees holding title to property belonging to the charity

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

Funds held as custodian trustees on behalf of others

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

Additional information (optional)

Names and addresses of advisers (optional information)

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

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

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

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

Declarations

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

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

Signed on behalf of the charity's trustees/directors

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

Date	1/9/2026.

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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

31st March 2026

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

Set out on pages

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

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

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

• accounting records were not kept in accordance with section 386 of the Companies Act 2006; or

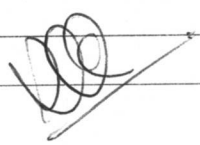
• the accounts do not accord with such records; or

• the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

•the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

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

Signed: 

Date: 22/08/2026

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.

Learning & Development Centre Limited	Charity No	1138756		
	Company No	07303004		
Annual accounts for the period				
Period start date	01/04/2025	To	Period end date	31/03/2026

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

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01		45,000		45,000	46,488
Charitable activities	S02	15,840			15,840	9,609
Other trading activities	S03				-	
Investments	S04				-	
Separate material item of income	S05				-	
Other	S06				-	
Total	S07	15,840	45,000	-	60,840	56,097
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	
Charitable activities	S09	10,783	37,803		48,586	45,686
Separate material expense item	S10				-	4,966
Legal & Professional costs	S11	250	250		500	1,147
Total	S12	11,033	38,053	-	49,086	51,799
Net income/(expenditure) before tax for the reporting period	S13	4,807	6,947	-	11,754	4,298
Tax payable	S14	-	-	-	-	
Net income/(expenditure) after tax before investment gains/(losses)	S15	4,807	6,947	-	11,754	4,298
Net gains/(losses) on investments	S16	-	-	-	-	
Net income/(expenditure)	S17	4,807	6,947	-	11,754	4,298
Extraordinary items	S18	-	-	-	-	
Transfers between funds	S19	-	-	-	-	
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	- 334			- 334	- 393
Other gains/(losses)	S21			-		
Net movement in funds	S22	4,473	6,947	-	11,420	3,905
Reconciliation of funds:		1,798			1,798	- 194
Total funds brought forward	S23				27,345	23,634
Total funds carried forward	S24	6,271	6,947	-	40,563	27,345

Learning & Development Centre Limited	Charity No	1138756
	Company No	07303004

Section B Balance sheet as at 31/03/2026

	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
		F01	F02	F03	F04	F05
Fixed assets						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	1,893		-	1,893	2,227
Heritage assets (Note 16)	B03				-	-
Investments (Note 17)	B04	-	-	-	-	-
Total fixed assets	B05	1,893	-	-	1,893	2,227
Current assets						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07		-	-	-	-
Investments (Note 17.4)	B08			-	-	-
Cash at bank and in hand (Note 24)	B09	17,562	21,108		38,670	25,118
Total current assets	B10	17,562	21,108	-	38,670	25,118
Creditors: amounts falling due within one year (Note 20)	B11	-	-	-	-	-
Net current assets/(liabilities)	B12	17,562	21,108	-	38,670	25,118
Total assets less current liabilities	B13	19,455	21,108	-	40,563	27,345
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	19,455	21,108	-	40,563	27,345
Funds of the Charity						
Endowment funds (Note 27)	B17					-
Restricted income funds (Note 27)	B18		24,441		24,441	12,968
Unrestricted funds	B19	14,229			14,229	12,150
Revaluation reserve	B20	1,893			1,893	2,227
Fair value reserve	B21					-
Total funds	B22	16,122	24,441	-	40,563	27,345

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
SARA TESFU	21/08/2025

Signature of director authenticating accounts being sent to Companies House

Signature	Date ~~dd/mm/yyyy~~
Sara	~~21/08/2025~~
01/09/2026	Print name

Section C Notes to the accounts (cont)

Note 27 Charity funds

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

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

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

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
John Lyon's Charity	R		10,420	35000	21527			23,893
London Borough of Camden	R		-	-	-			-
Yapp Charitable Trust	R		-	-	-			-
YCF	R		2,548	3,500	5,500			548
Foyle Foundation	R		-	4,000	4,000			-
Hedley Foundation	R			2,500	2,500			-
Unrestricted reserve Funds	U		-	-	-			-
Unrestricted funds from Income-generating sources	U		12,150	15,840	15,523	- 36	1,798	14,229
Unrestricted Tangible Assets	U		2,227				334	1,893
			-					
			-					
			-					
			-					
Other funds (balancing figure)	N/a	N/a	-					
		Total Funds as per balance sheet	**27,345**	**60,840**	**49,050**	**- 36**	**2,132**	**40,563**

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							
YCF	R		2,060	16,188	15,700			2,548
Unrestricted reserve Funds	U		-	-	-	-	-	-
Unrestricted funds from Income-generating sources	U		8,535	9,609	5,799	-	- 194	12,150
Unrestricted Tangible Assets	U		2,620				- 393	2,227
								-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
		Total Funds as per balance sheet	23,635	50,797	46,499	-	- 587	27,345

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

Section C Notes to the accounts

Note 1 **Basis of preparation**

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

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

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

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	✓	* -Tick as appropriate
No*		

Please disclose:

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

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

1.4 Changes to accounting estimates

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

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

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

1.5 Material prior year errors

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

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

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

Note 2 Accounting policies

2.2 INCOME

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

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

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes* No* N/a*
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes* No* N/a*
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes* No* N/a*
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes* No* N/a*
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes* No* N/a*
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes* No* N/a*
Deferred income	No material item of deferred income has been included in the accounts.	Yes* No* N/a*
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes* No* N/a*
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes* No* N/a*
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes* No* N/a*

2.4 ASSETS

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

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

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE	

Note 2 **Accounting policies**

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

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

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

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

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

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

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

Section C Notes to the accounts (cont)

Note 3 Income

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-		-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities		45,000		45,000	46,488
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	
	Total	-	45,000	-	45,000	46,488
Charitable activities:	Room/Hall Hire	800			800	3,840
	Parents' tuition contribution	15,040			15,040	5,769
					-	-
	Other				-	
	Total	15,840	-	-	15,840	9,609
Other trading activities:				-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Insurance payment for Flooring maintenance					-
	Total	-	-	-	-	-
TOTAL INCOME		15,840	45,000	-	60,840	56,097

Other information:

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

Except £46488 were restricted being grants from funders and local government LBC

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

N/A

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

N/A

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

N/A

Note 4 Analysis of receipts of government grants

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

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

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

Note 6 Expenditure

Analysis of expenditure		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-

		Unrestricted funds	Restricted income funds			
Expenditure on charitable activities	Staff costs	8,900	26,609		35,509	29,685
	Premisis costs	1,509	9,862		11,371	15,779
	General Administration costs	374	189		562	647
	Legal & Professional costs	250	250		500	500
	HAF Project costs	-	1,143		1,143	5,188
	Total expenditure on charitable activities	11,033	38,053	-	49,086	**51,799**

Separate material item of expense			-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-

Other						
	Capital Costs-Laptop	-	-	-	-	
	Capital costs-Furniture (desks)	-	-	-	-	
	Office Equipment (replacements)		-	-	-	
	Depreciation of Assets	-	-	-		-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		**11,033**	**38,053**	-	**49,086**	**51,799**

Section C Notes to the accounts

Note 10 Details of certain types of expenditure

Note 10.1 Fees for examination of the accounts

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

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

Note 11 Paid employees

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

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	25,913	24,320
Social security costs		-
Pension costs (defined contribution pension plan)		
Other employee benefits	-	-
Total staff costs	25,913	24,320

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

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

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

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

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

11.2 Average head count in the year

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

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

Please complete if an ex-gratia payment is made.

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

11.4 Redundancy payments

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

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

Note 14 Tangible fixed assets

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

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	-	-	-		6,062
Additions	-	-	-	-	
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	-			3,835	3,442	
Disposals	-				-	
Depreciation	-			334	393	
Impairment	-				-	
Transfers*	-	-	-		-	
At end of the year	-	-	-	4,169	3,835	

14.3 Net book value

Net book value at the beginning of the year	-	-	-	2,227	2,620
Net book value at the end of the year	-	-	-	1,893	2,227

Section C Notes to the accounts (cont)

Note 24 Cash at bank and in hand

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	38,670	25,118
Other	-	-
Total	38,670	25,118