

Registered company number
04291027

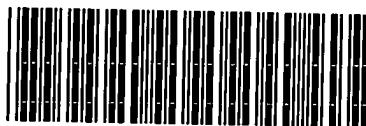
Registered Charity number
1089636

Birmingham e-Learning Foundation

Accounts

31 March 2022

TUESDAY



ABWEE5N

A05

31/01/2023

#86

COMPANIES HOUSE

Birmingham e-Learning Foundation
The report of the trustees for the year ended 31 March 2022

Introduction

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019.

Objectives and activities

The principal object of Birmingham e-Learning Foundation (BeLF), as set out in its Memorandum and Articles of Association, is the advancement of education, in particular of those who have social or economic disadvantage or who have disability, through the provision and assistance in the provision of information, learning and communications technology.

The charity is based in Birmingham but operates throughout England and Wales. BeLF aims to reduce the effect of the digital divide by working with schools, parents, commercial partners, and wider communities to ensure that all children have access to learning technologies when and where they need them, both at home and at school. The need for home learning during the pandemic highlighted the importance of access to technology and the ongoing issue of digital exclusion. Since 2001, BeLF has worked with hundreds of schools, involving thousands of families, to provide learning devices to pupils so that they can use technology for learning both in school and at home. Originally focused on Birmingham schools, BeLF now works with schools across the country with the aim of using technology to support better educational outcomes, and providing access for all. BeLF aims to ensure that no child is left out, or left behind, so we do everything we can to ensure every child in the class is included in the schemes we support. BeLF's activities are classified in the financial statements as schools e-learning. BeLF takes most of the administrative burden of collecting donations for the schemes, and works directly with parents who need support, so schools can focus on teaching and learning. Our schools report benefits in completing homework, in teaching and learning, and in pupil engagement.

This year, BeLF again saw significant growth, and following on from last year's process audit, we have identified a range of activities that need to be completed to: better manage and consolidate this growth; invest in our systems and processes to ensure that they are robust; improve our governance and compliance.

The ongoing pandemic maintained the focus in schools on the importance of technology, and demand for BeLF's services continued to increase significantly. Home schooling highlighted the need for a device for every child, with pupils who had limited or no access to technology struggling to keep up with their peers.

These pupils can be helped through 1:1 schemes and many schools recognised this. Our services have been stretched by the demands placed on them, but employing additional staff members, and improvements in systems and processes helped us to manage the increase in demand. Our focus remains on enabling more children to benefit from the use of learning technologies both in and out of the school setting.

Public benefit

The trustees have regard to the Charity Commission guidance on public benefit and consider that BeLF's activities and award of grants are for the public benefit.

Birmingham e-Learning Foundation
The report of the trustees for the year ended 31 March 2022

Volunteers

BeLF has not made use of volunteers during this year, other than the voluntary support of its trustees.

Achievement and performance

During the year BeLF raised £2,647,642 (2021 £1,657,897) from contributions which have been used to facilitate the provision of appropriate information, learning and communications technology to pupils. During the year we awarded grants to 52 schools for the provision of personal learning devices amounting to £2,312,512 (2021: £1,389,311). BeLF has continued to refine its operations and processes, improving the use of the Blackbaud software and reporting functions. Additional administrative support has helped with implementing these changes. Economic conditions and major cuts in capital budgets within schools continue to make it harder for parents and schools to make provision for low-income families. BeLF still has a number of challenges to overcome in order to achieve a long-term sustainable model of operation that will enable it to continue to provide personal learning devices for pupils. It aims to continue to act on the recommendations of last year's process audit, especially once the new CEO is appointed. Our funding is currently all raised and granted within and for local school communities.

Our model is thriving because there has been sustained growth in schools taking on schemes that provide each child in a cohort with a device – the 1:1 approach. For schools with financial constraints that prevent them from making large investments in IT, the access to a donation scheme administered by BeLF enables them to purchase equipment to provide digital access for all children. This year, we increased our income from donations by 60%, and our grants to schools increased by 66%. The number of schools that we have supported has again been higher than in the previous year.

Birmingham e-Learning Foundation
The report of the trustees for the year ended 31 March 2022

Achievement and performance (continued)

The school grants awarded included:

Ashfield Park School	£4,060.00
Baysgarth	£17,575.00
Bengeworth	£24,460.00
Bishop Challoner	£75,340.00
Blenheim High School	£117,230.00
Broxbourne School	£119,920.00
Buttington Trewern	£3,660.00
Cadoxton Primary	£8,740.00
Caludon Castle School	£10,530.00
CAST	£13,000.00
Cheltenham Bournside	£119,150.00
Chipping Campden	£93,940.00
Clayton Academy	£36,210.00
Coleridge	£22,920.00
Comberton Village College	£148,890.00
Conyers School	£53,920.00
Crickhowell High School	£59,605.00
Crosfields School	£9,594.30
Davison High School	£22,010.00
Denbury Primary School	£8,620.00
Derwendeg Primary School	£8,230.00
Eltham Hill	£6,290.00
Endon High School	£15,740.00
Gosport & Fareham MAT	£241,710.00
Goytre Fawr	£7,380.00
Great Marlow School	£77,170.00
Heathfield Community College	£180,680.00
King Edward CH Girls	£1,600.00
Landywood Primary School	£23,070.00
Longdean School	£63,220.00
Mountbatten School	£27,200.00
Newcastle Academy	£25,350.00
Newman Catholic College	£1,600.00
Northfield S & S College	£10,610.00
Parkside	£26,365.00
Robert Mayes School	£85,780.00
Royal Latin School	£52,510.00
St Barnabus	£26,370.00
St Peters	£28,580.00
St Philip's Primary School	£3,929.50
Tewkesbury School	£111,620.00
The Chase	£26,950.00
The Forest School	£27,970.00
Trentham Academy	£18,210.00
Trumpington	£19,525.00
Walford	£2,250.00
West Lakes	£35,630.00
Wildern School	£92,360.00
Writhlington (Midsomer Norton)	£16,110.00
XP School	£63,178.00
Ysgol Bro Lleu	£7,640.00
Ysgol LlanfairPwll	£8,310.00
Total	£2,312,511.80

Birmingham e-Learning Foundation
The report of the trustees for the year ended 31 March 2022

Our average annual grant across 52 ongoing school projects was £44,471 per school.

Future plans

Home schooling during the pandemic caused a surge in interest in 1:1 scheme, and BeLF has continued to grow. We will continue to refine and systematise our processes and procedures to improve efficiency. Additional staff were recruited to tackle an increase in workload and recruitment of a new CEO is now underway. A focus on governance and compliance is now a priority as is further refinement of our processes and systems.

Financial review

The results for the year are broadly in line with expectations and the trustees are broadly satisfied with the financial state of affairs of the charity. Sufficient parents' contributions and Gift Aid were received to enable the satisfactory running of the charity throughout the year, however there is a desire to reduce costs and improve forecasting. The sole funding source for the charity has been donations received from parents. Where possible we also claim Gift Aid on those donations. These donations are used to support the work of the charity by permitting us to make grants to schools to support the use of learning technologies in their setting. Our focus on inclusiveness aims to ensure that all children in the schools that we work with are able to access appropriate technology to support their learning. BeLF has relationships and partnership arrangements with suppliers who work with schools, and with the support of legal advisers continues an arrangement which permits suppliers with whom we have such formal relationships to collect voluntary contributions and donations on our behalf.

Birmingham e-Learning Foundation
The report of the trustees for the year ended 31 March 2022

Reserves

The trustees' policy is to maintain sufficient unrestricted general funds, having set aside any designated funds for specific future purposes or projects, at a level which provides sufficient free funds to cover current foreseeable cash flow requirements. At the end of this reporting period BeLF was holding £130,750 (2021: £121,732) in unrestricted funds.

Of this, £18,552 (2021: £46,577) was designated for grants to schools, with the expectation that this would be provided to schools via grants during the next reporting period. The unrestricted reserves are all held in BeLF's bank accounts. BeLF maintains a positive balance of unrestricted funds to carry forward into the next financial year and the trustees are satisfied that sufficient funds are still available to maintain the charity's activities for the foreseeable future.

Key risks and uncertainties

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have assessed the major risks to which the charity is exposed, in particular those related to Covid, including the operations and finances of the charity, and they are satisfied that systems are in place to manage their exposure to the major risks.

They continue to manage the financial risks by regularly reviewing the financial plans and income, through financial management and oversight, and by monitoring financial performance through board meetings.

Structure governance and management

Governing document and charity constitution

BeLF is a company limited by guarantee, as defined by the Companies Act 2006, without share capital and is a registered charity governed by its Memorandum and Articles of Association. Each member guarantees a sum not exceeding £1 during their membership and for one year thereafter in the event of a winding-up.

BeLF was incorporated on 20 September 2001.

Recruitment and appointment of new trustees

Trustees who have the necessary skills to contribute to the management and development of BeLF are nominated by the members of the charitable company and elected by ordinary resolution at either the Annual General Meeting or an Extraordinary General Meeting. Local Authority Associates may not exceed one-fifth of the board's membership.

Organisational structure and decision making

The charity is managed by a board of trustees which meets monthly or bi-monthly. A chief executive is appointed by the trustees to administer day-to-day activities.

Induction and training of new trustees

Upon appointment, new trustees are provided with a copy of the charitable company's Memorandum and Articles of Association, the most recent audited financial statements and copies of the previous year's minutes of trustees' meetings.

Birmingham e-Learning Foundation
The report of the trustees for the year ended 31 March 2022

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and they are satisfied that systems are in place to manage their exposure to the major risks.

Reference and administrative details

Registered Company number
04291027 (England and Wales)

Registered Charity number
1089636

Registered office
Moseley Exchange
149-153 Alcester Road
Moseley
Birmingham
B13 8JP

Trustees
M Le Breuilly - Chair
ER Clewer - Treasurer
B Taylor
VM Lingiah

Key personnel
Chief Executive – Vacancy (recruitment is underway for a new CEO after I. McCall left in February 2022)

Auditor
Stanley Yule Limited
Unit 3 Waterside Business Park
1649 Pershore Road
Birmingham
West Midlands
B30 3DR

Banker
Lloyds Bank plc
142 Edgbaston Park Road
Birmingham
B15 2TY

Birmingham e-Learning Foundation
The report of the trustees for the year ended 31 March 2022

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Birmingham e Learning Foundation for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on its behalf by:



M Le Breunly
Trustee

Date

20th December 2022

Birmingham e-Learning Foundation
Independent auditor's report
to the members of Birmingham e-Learning Foundation

Opinion

We have audited the financial statements of Birmingham E-Learning Foundation (the 'charitable company') for the year ended 31 March 2022 which comprise Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis of opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent auditor's report (continued)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the trustees' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 8], the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Independent auditor's report (continued)

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the industry sector; we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment, environmental and health and safety legislation
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence;

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; assessed whether judgements and assumptions made in determining accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and other relevant parties.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.



Ian Bidmead
(Senior Statutory Auditor)
for and on behalf of
Stanley Yule Limited
Chartered Accountants and Statutory Auditor

Waterside House
1649 Pershore Road
Birmingham
West Midlands
B30 3DR

Date: 20/12/2022

Birmingham e-Learning Foundation
Statement of Financial Activities
Incorporating an Income and Expenditure Account
Year Ending 31 March 2022

	Note	2022 Unrestricted and Total Funds £	2021 Unrestricted and Total Funds £
Income and Endowments from			
Donations and legacies	3	2,647,642	1,657,897
Investment Income	4	33	21
Other Income		178	2,751
Total		2,647,853	1,660,669
Expenditure			
Charitable Activities			
Schools e-learning	5	2,638,835	1,582,751
Net Income / (Expenditure)		9,018	77,918
Reconciliation of Funds			
Total funds brought forward		121,732	43,814
Total funds carried forward		130,750	121,732

The statement of financial activities includes all gains and losses in the year.
All incoming resources and resources expended derive from continuing activities.

Birmingham e-Learning Foundation
Statement of Cash Flows
Year Ending 31 March 2022

	Note	2022 Unrestricted and Total Funds £	2021 Unrestricted and Total Funds £
Cash flows from operating activities			
Net cash provided by (used in) operating activities	14	9,239	42,630
Interest		33	21
Net cash provided by (used in) investing activities		33	21
Change in cash in the reporting period		9,272	42,651
Cash at the beginning of the reporting period		85,719	43,068
Cash at the end of the reporting period		94,991	85,719

Birmingham e-Learning Foundation
Balance Sheet
as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	-	346
Current assets			
Debtors	12	89,844	57,755
Cash at bank and in hand		<u>84,891</u>	<u>85,719</u>
		184,835	143,474
Creditors: amounts falling due within one year	13	(54,085)	(22,088)
Net current assets		<u>130,750</u>	<u>121,386</u>
Net assets		<u>130,750</u>	<u>121,732</u>
All funds	15	130,750	121,732
Total unrestricted reserves		<u>130,750</u>	<u>121,732</u>

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved on 13.12.22 by the Board of Trustees and were signed on its behalf by:


M Le Braully
Trustee

Date: 20th Dec 2022

Birmingham e-Learning Foundation
Notes to the Accounts
Year Ending 31 March 2022

1 General Information

Birmingham E-learning Foundation is a charitable company registered and domiciled in England. Its principal activity is to operate as a educational charity, partnering with schools to bring learning devices to pupils. Its registered office is Moseley Community Development Trust, 149-153 Alcester Road, Moseley, Birmingham, England, B13 8JP.

1 Accounting policies

Basis of preparation

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

Birmingham E-learning Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in £ Sterling, its functional currency and rounded to the nearest £.

Company status

The charity is a company limited by guarantee, as defined by the Companies Act 2006, without share capital and is a registered charity governed by its Memorandum and Articles of Association. Each member guarantees a sum not exceeding £1 during their membership and for one year thereafter in the event of a winding-up.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Computer Equipment	over 3 years
--------------------	--------------

Creditors

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

Short term creditors are measured at transaction price (which is usually the invoice price).

Income

All income is recognised in the statement of financial activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income tax recoverable in relation to donations received under gift aid is recognised at the time of the donation.

Birmingham e-Learning Foundation
Notes to the Accounts
Year Ending 31 March 2022

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants awarded are included in the statement of financial activities when approved by the trustees and agreed with the recipient. The value of grants unpaid at the year end is accrued. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

Allocation and apportionment costs

Governance support costs comprise those costs directly attributable to organisational administration and compliance with constitutional and statutory requirements together with an allocation of staff costs and office costs, based on an estimate of time devoted to this activity of 5%.

Pension costs

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the statement of financial activities in the period to which they relate.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted general funds may be used in accordance with the charity's objects at the discretion of the trustees. Designated funds are amounts set aside by the trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

Financial instruments

The charity only has basic financial assets and liabilities of a kind that qualify as basic financial instruments. These are initially recognised at transaction value and subsequently measured at their settlement value.

3 Donations and legacies

	2022 £	2021 £
Parent's contributions	2,251,092	1,386,792
Gift aid	396,550	270,081
Other donations		1,024
	<u>2,647,642</u>	<u>1,657,897</u>

4 Investment Income

	2022 £	2021 £
Bank account interest	33	21

Birmingham e-Learning Foundation
Notes to the Accounts
Year Ending 31 March 2022

5 Charitable activities costs

	2022	2021
Schools e-learning		
Direct costs (note 6)	307,157	181,013
Grants funding of activities (note 7)	2,312,512	1,389,311
Support costs (note 8)	19,166	12,427
	<u>2,638,835</u>	<u>1,582,751</u>

6 Direct costs of charitable activities

	2022	2021
	£	£
Staff costs	157,951	101,369
Research and liaison costs	-	1,902
Office costs	149,206	77,742
	<u>307,157</u>	<u>181,013</u>

7 Grants payable

	2022	2021
	£	£
Schools e-learning	2,312,512	1,389,311

8 Support costs

	2022	2021
	£	£
Staff costs	8,313	5,335
Office costs	7,853	4,092
Audit / Examination fee	3,000	3,000
	<u>19,166</u>	<u>12,427</u>

Governance costs are allocated on a time basis.

9 Trustees' Remuneration and Benefits

4 Trustees served during the period (2021:4) and received no remuneration for their services. Where claimed expenses for travel and subsistence are reimbursed. The amount claimed during the period was £Nil (2021: £Nil).

Birmingham e-Learning Foundation
Notes to the Accounts
Year Ending 31 March 2022

10 Staff costs

The average number of full time equivalent employees during the year was as follows:

	2022 £	2021 £
Schools e-learning	2.5	2.0

No employees received emoluments in excess of £60,000

11 Tangible fixed assets

	Plant and machinery etc £	Plant and machinery etc £
Cost		
At 31 March 2021	1,359	1,359
At 31 March 2022	1,359	1,359
Depreciation		
At 31 March 2021	1,013	
Charge for the year	346	
At 31 March 2022	1,359	1,359
At 31 March 2021	346	346
At 31 March 2022	-	-

12 Debtors

	2022 £	2021 £
Accrued income	89,844	57,755
Other debtors		
	89,844	57,755

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	34,375	15,295
Income tax and social security	45	2,868
Accrued Grants	15,740	
Other creditors	3,925	3,925
	54,085	22,088

Birmingham e-Learning Foundation
Notes to the Accounts
Year Ending 31 March 2022

14 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) (as per the Statement of Financial Activities)	9,018	77,918
Adjustments for:		
Depreciation charges	347	347
Fixed asset additions		
Interest	(33)	(21)
(Increase)/decrease in debtors	(32,089)	(52,885)
Increase/(decrease) in creditors	31,996	17,271
Net cash provided by (used in) operating activities	9,239	42,630

15 Movement in Funds

Current Year	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	75,155	677	36,366	112,198
Schools' fund	46,577	8,341	(36,366)	18,552
Unrestricted and Total funds	<u>121,732</u>	<u>9,018</u>	<u>-</u>	<u>130,750</u>

Net movements included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	327,000	(326,323)	677
Schools' fund	2,320,853	(2,312,512)	8,341
Unrestricted and Total funds	<u>2,647,853</u>	<u>(2,638,835)</u>	<u>9,018</u>

Birmingham e-Learning Foundation
Notes to the Accounts
Year Ending 31 March 2022

15 Movement in Funds (continued)

Prior Year	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	16,290	59,315	(450)	75,155
Schools' fund	27,524	18,603	450	46,577
Unrestricted and Total funds	43,814	77,918	-	121,732

Net movements included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	252,755	(193,440)	59,315
Schools' fund	1,407,914	(1,389,311)	18,603
Unrestricted and Total funds	1,660,669	(1,582,751)	77,918

The object of the designated schools' fund is to provide disadvantaged pupils attending school in England and Wales with appropriate information, learning and communications technology.

16 Related Party Transactions

Learn Labs invoiced BeLF for £6k within the year for re-design and re-build OF the website which VM Lingiah is the CEO.
 VM Lingiah is also a trustee of BeLF so we are declaring this as a related party note

17 Ultimate Controlling Party

The charity is wholly under the control of the board of Trustees.