

Registered company number  
04291027

Registered Charity number  
1089636

Birmingham e-Learning Foundation

Accounts

30 June 2023

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## **Birmingham e-Learning Foundation**

### **The report of the trustees for the 15 months ended 30 June 2023**

#### **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 15 months ended 30 June 2023. 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.

#### **Objects and activities**

The principal object of Birmingham e-Learning Foundation (the charity or 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 subsequently worked 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. The activities of the charity are classified in the financial statements as schools e-learning. The charity takes most of the administrative burden of collecting donations for the scheme, and works directly with parents

As noted in the previous report, the Charity had a number of challenges to overcome in order to achieve a sustainable model. During 2023, the Charity looked hard at its model of working and the extent to which it was achieving its aims. The Charity relies very heavily on Gift Aid, which the trustees recognised as a significant risk. The very precise HMRC rules about Gift Aid for learning foundations can be challenging for schools to interpret and maintain, and it has been increasingly difficult for the Charity to monitor compliance. In addition, the Gift Aid model limited the level of charitable support we were able to offer to schools where our services were most in need. After identifying some issues of potential non-compliance with HMRC regulations in certain schools, the Charity suspended Gift Aid claims whilst it tried to tackle the matter. We also provided a 'serious incident' report to the Charity Commission, to make them aware of the issue.

With reluctance, and having carefully considered forecasts based on anticipated future funding, trustees decided that the model was unsustainable and decided to close. We have subsequently discontinued our involvement with all our programmes, notified the appropriate stakeholders and authorities, and planned an orderly closure.

#### **Public benefit**

The trustees have regard to the Charity Commission guidance on public benefit and consider the charity's activities and award of grants are for the public benefit. Following the orderly closedown the balance of the Funds £23,000 will be donated to the Learning Foundation

## **Birmingham e-Learning Foundation**

### **The report of the trustees for the 15 months ended 30 June 2023**

#### **Volunteers**

The charity has not made use of volunteers during this year, other than the voluntary support of its Trustees.

#### **Achievement and performance**

During the year the charity raised £3,218,818 from contributions which have been used to facilitate the provision of appropriate information, learning and communications technology to pupils. During the year the charity awarded grants to 56 schools for the provision of personal learning devices amounting to £3,251,320.

#### **Future plans**

As mentioned above, the Charity is closing in summer 2023, as it became clear that our future plans were not viable financially.

#### **Financial review**

The voluntary suspension of Gift Aid claims whilst we investigated potential issues with compliance caused a significant drop in income during the financial year.

#### **Reserves**

The trustees have set aside sufficient funds to ensure an orderly closure.

#### **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, including the operations and finances of the charity, and they have decided to proceed with an orderly closure.

#### **Governance and management**

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 are nominated by the members of the charitable company and elected by ordinary resolution at the Annual General Meeting where they have the necessary skills to contribute to the

#### **Organisational structure and decision making**

The charity is managed by a board of trustees which meets monthly or bi-monthly. A new chief executive was appointed by the trustees in July 2022 to administer day-to-day activities, but their contract was terminated in early June 2023 along with other staff members from early 2023 onwards as part of closing the Charity.

## **Birmingham e-Learning Foundation**

### **The report of the trustees for the 15 months ended 30 June 2023**

#### **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, as well as a link to the Charity Commission's

#### **Trustees**

M. Le Breuilly - Chair  
B. Taylor  
V.M. Lingiah

#### **Key personnel**

As stated above, our Chief Executive's contract was terminated as part of closing the Charity so there is no CEO currently in post.

#### **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

##### ***Auditor***

Prime Chartered Accountants  
161 Newhall Street  
Birmingham  
B3 1SW

##### ***Banker***

Lloyds Bank plc  
142 Edgbaston Park Road  
Birmingham  
B15 2TY

## **Birmingham e-Learning Foundation**

### **The report of the trustees for the 15 months ended 30 June 2023**

#### **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


- 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 Breuilly  
Trustee

Date:

  
9th October 2023

**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 15 months ended 30 June 2023 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 30 June 2023, and of its incoming resources and application of resources, including its income and expenditure, for the period 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.

**Emphasis of Matter - financial statements prepared on a basis other than going concern**

We draw attention to Note 2 of the financial statements which explains that the directors intend to liquidate the company and therefore do not consider it to be appropriate to adopt the going concern basis of accounting in preparing the financial statements. Accordingly the financial statements have been prepared on a basis other than going concern as described in Note 2. Our opinion is not qualified in respect of this matter.

**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.



Leigh Dudley  
(Senior Statutory Auditor)  
for and on behalf of  
Prime Chartered Accountants  
Statutory Auditor

161 Newhall St  
Birmingham  
B3 1SW

Date: 23/10/2023



**Birmingham e-Learning Foundation**  
**Statement of Financial Activities**  
**incorporating an Income and Expenditure Account**  
**15 Months Ending 30 June 2023**

		<b>15 Month Period to June 2023 Unrestricted and Total Funds £</b>	<b>12 Month Year ended March 2022 Unrestricted and Total Funds £</b>
	<b>Note</b>		
<b>Income and Endowments from</b>			
Donations and legacies	3	3,497,338	2,647,642
Investment Income	4	1,318	33
Other Income		-	178
<b>Total</b>		<b>3,498,656</b>	<b>2,647,853</b>
<b>Expenditure</b>			
<b>Charitable Activities</b>			
Schools e-learning	5	3,629,406	2,638,835
<b>Net Income / (Expenditure)</b>		<b>(130,750)</b>	<b>9,018</b>
<b>Reconciliation of Funds</b>			
Total funds brought forward		130,750	121,732
Total funds carried forward		-	130,750

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**  
**15 Months Ending 30 June 2023**

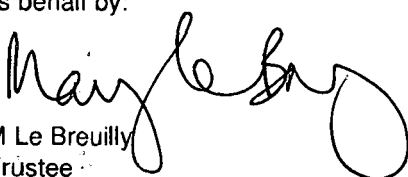
	Note	15 Month Period to June 2023 Unrestricted and Total Funds £	12 Month Year ended March 2022 Unrestricted and Total Funds £
<b>Cash flows from operating activities</b>			
Net cash provided by (used in) operating activities	14	(59,774)	9,239
Interest		1,318	33
Net cash provided by (used in) investing activities		<u>1,318</u>	<u>33</u>
Change in cash in the reporting period		<u>(58,456)</u>	<u>9,272</u>
Cash at the beginning of the reporting period		94,991	85,719
<b>Cash at the end of the reporting period</b>		<u><b>36,535</b></u>	<u><b>94,991</b></u>

**Birmingham e-Learning Foundation**  
**Balance Sheet**  
**as at 30 June 2023**

	Note	30-Jun 2023 £	31-Mar 2022 £
<b>Current assets</b>			
Debtors	12	-	89,844
Cash at bank and in hand		36,535	94,991
		<u>36,535</u>	<u>184,835</u>
<b>Creditors: amounts falling due within one year</b>	13	(36,535)	(54,085)
<b>Net current assets</b>		-	130,750
<b>Net assets</b>		<u>-</u>	<u>130,750</u>
All funds	15	-	130,750
<b>Total unrestricted reserves</b>		<u>-</u>	<u>130,750</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 9.10.23 by the Board of Trustees and were signed on its behalf by:

  
M Le Breuilly  
Trustee

Date: 9.10.23

**Birmingham e-Learning Foundation**  
**Notes to the Accounts**  
**15 Months Ending 30 June 2023**

**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.

**2 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 not prepared under a Going Concern Basis. The Charity ceased operations in April 2023 and have prepared these Financial Statements for the 15 months to the 30th of June 2023 under a wind up basis. 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
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***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**  
**15 Months Ending 30 June 2023**

**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**

	2023 £	2022 £
Parent's contributions	3,218,818	2,251,092
Gift aid	278,497	396,550
Other donations	23	
	<u>3,497,338</u>	<u>2,647,642</u>

**4 Investment Income**

	2023 £	2022 £
Bank account interest	1318	33

**Birmingham e-Learning Foundation**  
**Notes to the Accounts**  
**15 Months Ending 30 June 2023**

**5 Charitable activities costs**

	2023	2022
Schools e-learning		
Direct costs (note 6)	353,585	307,157
Grants funding of activities (note 7)	3,251,320	2,312,512
Support costs (note 8)	24,501	19,166
Donations		0
	<u>3,629,406</u>	<u>2,638,835</u>

**6 Direct costs of charitable activities**

	2023 £	2022 £
Staff costs	167,749	157,951
Donation Processing Costs	95,129	-
Office costs	70,127	149,206
Donations on Winding up	20,580	-
	<u>353,585</u>	<u>307,157</u>

**7 Grants payable**

	2023 £	2022 £
Schools e-learning	3,251,320	2,312,512

**8 Support costs**

	2023 £	2022 £
Staff costs	8,829	8,313
Office costs	3,697	7,853
Audit	11,975	3,000
	<u>24,501</u>	<u>19,166</u>

Governance costs are allocated on a time basis.

**9 Trustees' Remuneration and Benefits**

4 Trustees served during the period (2022:4) and received no remuneration for their services. Where claimed expenses for travel and subsistence are reimbursed. The amount claimed during the period was £Nil (2022: £Nil).

**Birmingham e-Learning Foundation**  
**Notes to the Accounts**  
**15 Months Ending 30 June 2023**

**10 Staff costs**

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

	2023 £	2022 £
Schools e-learning	2.5	2.5

No employees received emoluments in excess of £60,000

**11 Tangible fixed assets**

	Plant and machinery etc £	Plant and machinery etc £
<b>Cost</b>		
At 31 March 2022	1,359	1,359
Assets Disposed of	(1,359)	
At 30 June 2023	-	-
<b>Depreciation</b>		
At 31 March 2022	1,359	
Assets Disposed of	(1,359)	
At 30 June 2023	-	-
At 31 March 2022	-	-

**12 Debtors**

	2023 £	2022 £
Accrued income	-	89,844
	-	89,844

**13 Creditors: amounts falling due within one year**

	2023 £	2022 £
Trade creditors	5,534	34,375
Income tax and social security	-	45
Accrued Grants	-	15,740
Other creditors	7,421	3,925
Donations to be made	23,580	
	36,535	54,085

**Birmingham e-Learning Foundation**  
**Notes to the Accounts**  
**15 Months Ending 30 June 2023**

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

	2023 £	2022 £
Net income/(expenditure) (as per the Statement of Financial Activities)	(130,750)	9,018
Adjustments for:		
Depreciation charges	-	347
Interest	(1,318)	(33)
(Increase)/decrease in debtors	89,844	(32,089)
Increase/(decrease) in creditors	(17,550)	31,996
Net cash provided by (used in) operating activities	(59,774)	9,239

**15 Movement in Funds  
Current Year**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
<b>Unrestricted funds</b>				
General fund	112,198	(378,086)	265,888	-
Schools' fund	18,552	247,336	(265,888)	-
<b>Unrestricted and Total funds</b>	<u>130,750</u>	<u>(130,750)</u>	<u>-</u>	<u>-</u>

Net movements included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	-	(378,086)	(378,086)
Schools' fund	3,498,656	(3,251,320)	247,336
<b>Unrestricted and Total funds</b>	<u>3,498,656</u>	<u>(3,629,406)</u>	<u>(130,750)</u>



**Birmingham e-Learning Foundation**  
**Notes to the Accounts**  
**15 Months Ending 30 June 2023**

**15 Movement in Funds (continued)**

<b>Prior Year</b>				
	At 1.4.21	Net	Transfers	At 31.3.22
	£	movement	between funds	£
		in funds		
		£	£	
<b>Unrestricted funds</b>				
General fund	75,155	677	36,366	112,198
Schools' fund	46,577	8,341	(36,366)	18,552
<b>Unrestricted and Total funds</b>	<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	Movement in
	resources	expended	funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	327,000	(326,323)	677
Schools' fund	2,320,853	(2,312,512)	8,341
<b>Unrestricted and Total funds</b>	<u>2,647,853</u>	<u>(2,638,835)</u>	<u>9,018</u>

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 £0 within the year for re-design and re-build of the website (year ending 30 June 2022 £6000) 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.