

We, the Trustees of MTO College, have pleasure in presenting our annual report during the academic year Sep 2018 - June 2019.

The Charity's activities now revolve wholly around the setting MTO Persian School at Highgate Wood School. We jointly and as one with the volunteers remain committed to serving the long-term goals of the community around us. The interests of the Charity at MTO Nursery have now been disposed of and reflected in the financial statements.

The setting at Highgate Wood School is now firmly in place as a Saturday School with upwards of 65 students on the roll. The updated version of the school's website has recently been uploaded to include the school's policies and facilities. Admission policy whilst robust and comprehensive is geared towards the community at large.

Mr Hamid Rahbari continues in his position as Headmaster.

The volunteers' dedication to the cause at MTO, in roles ranging from administrative, teaching and catering through to IT and other fields, remains as strong as ever and more so in light of the recent closure of the setting due to the COVID-19 pandemic crisis by further adopting a robust and comprehensive remote learning platform for the students in the shortest of timeframes.

The MTO Persian School's Facebook profile details the many activities and community efforts undertaken by the students and volunteers. The school will remain closed for the summer term 2020 and remote learning is being adopted till further notice.

A handwritten signature in blue ink, appearing to read 'A. Rezaei', followed by a stylized flourish.

A Rezaei (Trustee/Director) 30<sup>th</sup> April 2020

Registered Charity Number  
1102521

Registered Company Number  
04600633

M.T.O. College

Report and Accounts

For The Year Ended 30 June 2019

M.T.O. College  
Report and accounts  
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## **M.T.O. College**

### **The report of the trustees for the year ended 30 June 2019**

#### **Introduction**

The trustees present their annual report and accounts for the year ended 30 June 2019.

The board of trustees are satisfied with the performance of the charity during the year and the position at 30th June 2019 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

#### **Name, registered office and constitution of the charity**

The full name of the charity is M.T.O. College

##### **The legal registration details are:**

Date of incorporation: 26/11/2002

Company Registration Number: 04600633

The Registered Office is: Grove House, Third Floor, 55 Lowlands Road, Harrow, HA1 3AW

Charity Registration Number: 1102521

#### **Objectives and Activities of the Charity**

The main objective of the charity is the provision of tuition to students in need of assistance and advancement of education.

##### **Public benefit that is provided by the charity**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and use of its resources. The Charity carried out its objectives as explained above.

##### **Summary of main activities of the charity in relation to its objectives**

The Charity's main activity has been under its MTO Persian School. The day to day running of MTO Persian School is delegated to Mr H Rahabari, the headmaster. The Trustees are responsible for the management of the Charity

## **M.T.O. College**

### **The report of the trustees for the year ended 30 June 2019**

#### **Summary of the main achievements of the charity during the year**

The loss for the year amounted to £1684.00. The profit for 2018 was £3,122.00. At the year end the charity had retained reserves of £229,582.00 (2017 - £231,265.00). These funds are to be used in financing current and future developments.

#### **Structure, Governance and Management**

##### **Nature of the Governing Document and constitution of the charity**

The governing document of the company is the Memorandum and Articles of Association, which was incorporated on 26 November 2002. The company registered as a Charity on 08<sup>th</sup> March 2004.

##### **Methods adopted for the recruitment and appointment of new trustees**

A Trustee is appointed by the recommendations of charities trustees

#### **Transactions and Financial position**

The financial statements are set out on pages 7 to 12. The financial statements have been prepared implementing the Charities act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable for England and Wales (FRS102, effective 01<sup>st</sup> January 2015). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net outflow of resources for the year of £1,684.00 and inflow for prior incoming was £3122.00.

The total reserves at the year-end stand at £229,584.00 (prior year £231,165.00).

##### **Specific changes in fixed assets**

Changes in fixed assets are shown in detail in the notes to the accounts.

There has been a change in Fixed assets held by MTO College compared to 2018. The assets total amounts to £8,106.00 in 2019 compared to £9,549.00- in 2018.

##### **Share Capital**

The company is limited by guarantee and therefore has no share capital.

## **M.T.O. College**

### **The report of the trustees for the year ended 30 June 2019**

#### **The members of the Board of Trustees of the Charity during the year ended 30th June 2019 were:**

Ali Baradaran Pouya- Appointed on 19th July 2017  
Hamid Rahbari- Appointed on 19th July 2017  
Abdolmajid Rezaei: Appointed on 19th July 2017

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts of trustees under the Charities Acts. None of the Trustees have been direct beneficiaries of the Charity during the year or preceding year. No Trustees received any remuneration from the Charity during the year although the Trustees are reimbursed for costs incurred in respect of activities in pursuit of the Charity's objectives.

#### **The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:**

Ali Baradaran Pouya  
Hamid Rahbari  
Abdolmajid Rezaei

#### **Secretary**

Mr K. Vasseghi

#### **Bankers**

HSBC Bank Plc 1  
Woburn Place  
London  
WC1H 0LQ

#### **Independent Examiner**

Chempney Myers Ltd  
Chartered Certified Accountants & Registered Auditors  
Grove House  
55 College Road, Harrow  
HA1 3AW

## **M.T.O. College**

### **The report of the trustees for the year ended 30 June 2019**

#### **Statement of Directors' and Trustees' Responsibilities**

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

#### **Method of preparation of accounts**

These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

This report was approved by the board of trustees on 04<sup>th</sup> March 2020.

Ali Baradaran Pouya

Ali Baradaran Pouya (Trustee)

M.T.O. College

**Independent Examiner's Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees  
on the accounts of the Charity for the year ended 30 June 2019**

I report on the financial statements of the Charity on pages 7 to 12 for the year ended 30 June 2019 which have been prepared in accordance with the Charities Act 2011 (the Act), the Companies Act 2006 and in accordance with the Financial Reporting Standard (FRS102, 01<sup>st</sup> January 2015) applicable for Charities in England and Wales.

**Respective responsibilities of trustees and examiner**

As described on page 4, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 144(1) of the Act does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. Therefore, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention

**Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out

**Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that

- 1) In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, (The Regulations) the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;
- 2) this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;
- 3) no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006;
  - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and
  - (iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charitieshave not been met; or
- 4) to which, in my opinion, attention should be drawn in my report in order to enable a proper

The Examiner's relevant professional qualification or body is:

Chartered Certified Accountants & Registered Auditors

*Dipak Kakad*

Dipak Kakad  
Chempney Myers

Grove House  
55 Lowlands Road  
Harrow  
HA1 3AW

The date upon which my opinion is expressed  
is 05<sup>th</sup> March 2020

M.T.O. College  
Statement of Financial Activities  
for the year ended 30 June 2019

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2019 £	2019 £	2019 £	2019 £	2018 £
<b>Incoming resources</b>					
Incoming resources from generated funds					
Activities for generating funds	42,980	-	-	42,980	22,652
<b>Total incoming resources</b>	<u>42,980</u>	<u>-</u>	<u>-</u>	<u>42,980</u>	<u>22,652</u>
Costs of charitable activities	<u>44,624</u>	<u>-</u>	<u>-</u>	<u>44,624</u>	<u>19,530</u>
<b>Total resources expended</b>	<u>44,624</u>	<u>-</u>	<u>-</u>	<u>44,624</u>	<u>19,530</u>
<b>Net incoming resources/ (net outgoing resources)</b>					
before transfers between funds	(1,684)	-	-	(1,684)	3,122
<b>Gross transfers between funds</b>					
Net movement in funds	(1,684)	-	-	(1,684)	3,122
<b>Reconciliation of funds</b>					
Total funds brought forward	190,455		-	190,455	187,333
<b>Total Funds carried forward</b>	<u>188,771</u>	<u>-</u>	<u>-</u>	<u>190,455</u>	<u>190,455</u>

All activities derive from continuing operations

The notes on pages 13 to 16 form an integral part of these accounts.

M.T.O. College  
Statement of Financial Activities  
for the year ended 30 June 2019

Income and Expenditure Account as required by the Companies Act  
for the year ended June 2019

	2019	2018
	£	£
Turnover	42,980	22,652
Direct costs of turnover	42,980	19,530
Gross Surplus	<u>(1,684)</u>	<u>3,122</u>
Operating surplus/(deficit)	(1,684)	3,122
Surplus/(deficit) on ordinary activities before tax	<u>(1,684)</u>	<u>3,122</u>
Surplus/(deficit) for the period	<u>(1,684)</u>	<u>3,122</u>
Gift Aid Payments	-	-
Retained surplus/(deficit) for the period	<u>(1,684)</u>	<u>3,122</u>

All activities derive from continuing operations

The notes on pages 13 to 16 form an integral part of these accounts.

M.T.O. College  
Statement of Financial Activities  
for the year ended 30 June 2019

**Statement of Total Recognised Gains and Losses for the year ended 30 June 2019**

	2019	2018
Excess of Expenditure over income before realisation of assets	(1,684)	3,122
Loss per Profit and Loss account	(1,684)	3,122
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	(1,684)	3,122

**Movements in revenue and capital funds for the year ended 30 June 2019**

Revenue accumulated funds	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Last year Total Funds
	2019	2019	2019	2019	2018
	£	£	£	£	£
Accumulated funds brought forward	190,455	40,813	-	231,268	228,146
Recognized gains and losses before transfers	(1,684)	-	-	(1,684)	3,122
	<u>188,771</u>	<u>40,813</u>	<u>-</u>	<u>229,584</u>	<u>231,268</u>
Closing revenue accumulated funds	-	-	-	229,584	231,268

Unrestricted designated revenue funds	Total Funds	Last year Total Funds
	2019	2018
	£	£
At 1 July	40,813	40,813
At 30 June	40,813	40,813

The purposes for which the designated funds have been established are described in the notes to the accounts.

M.T.O. College  
Statement of Financial Activities  
for the year ended 30 June 2019

Summary of funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2019	2019	2019	2019	2018
	£	£	£	£	£
Revenue accumulated funds	188,771	-	-	188,771	190,455
Revenue designated funds	-	40,813	-	40,813	40,813
Total funds	190,455	40,813	-	229,584	231,268

M.T.O. College  
Company Number 04600633  
Balance Sheet  
as at 30 June 2019

	Notes	2019 £	£	20 £	£
<b>Fixed assets</b>					
Intangible assets			-		-
Tangible assets	6		<u>8,106</u>		<u>9,549</u>
<b>Total fixed assets</b>			<b>8,107</b>		<b>10,693</b>
<b>Current assets</b>					
Stocks & Work in progress		9,720		9,720	
Debtors	8	94,231		203,231	
Cash at bank and in hand		<u>118,027</u>		<u>9,268</u>	
<b>Total current assets</b>		<b><u>221,978</u></b>		<b><u>222,219</u></b>	
<b>Creditors:</b>					
amounts due within one year	9	(500)		(500)	
<b>Net current assets</b>			<b><u>221,719</u></b>		<b><u>221,719</u></b>
<b>Total assets less current liabilities</b>			<b><u>229,584</u></b>		<b><u>231,268</u></b>
<b>Creditors:</b>					
amounts due after more than one year			-		-
<b>Provisions for liabilities and charges</b>			-		-
<b>Net assets excluding pension asset/liabilities</b>			<b><u>229,584</u></b>		<b><u>231,268</u></b>
<b>Net assets excluding pension asset/liabilities</b>			<b><u>229,584</u></b>		<b><u>231,268</u></b>
<b>The funds of the charity:</b>					
<b>Unrestricted income funds</b>					
Unrestricted revenue accumulated funds		188,771		190,455	
Designated revenue funds		40,813		40,813	
Unrestricted capital funds					
Designated fixed asset funds		-		-	
<b>Total unrestricted funds</b>	8		<b>229,584</b>		<b>231,268</b>
<b>Restricted revenue funds</b>					
<b>Restricted fixed asset funds</b>					
<b>Total restricted funds</b>			-		-
<b>Total charity funds</b>			<b><u>229,584</u></b>		<b><u>231,268</u></b>

The directors are satisfied that for the year ended on 30 June 2019 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on pages 5 to 6.

M.T.O. College  
Company Number 04600633  
Balance Sheet  
as at 30 June 2019

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Ali Baradaran Pouya

Ali Baradaran Pouya Trustee

Approved by the board of trustees on 04<sup>th</sup> March 2020

The notes on pages 13 to 16 form an integral part of these accounts.

M.T.O. College  
Company Number 04600633  
Balance Sheet  
as at 30 June 2019

**1 Accounting policies**

**a) Basis of preparation of the accounts**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing. The charity has taken advantage of the exemption of the requirement to produce a cash flow statement.

**b) Accounting convention**

The financial statements are prepared, on a going concern basis, under the historical cost

**c) (i) Resources arising – Income**

Incoming resources are accounted for on a receivable basis. Income represents fees, extras, receivable for the education of the pupils attending the college and donations received by the College. All income is recognised in the Statement of Financial Activities when the conditions for

**c) (ii) Unrestricted funds**

General unrestricted funds represent unrestricted income which is expendable at the discretion of the Trustees in the furtherance of the objectives of the charity.

Designated unrestricted funds represent funds set aside for a special purpose and can only be used for the objective of the designated purpose.

**d) Recognition of liabilities**

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

**e) Resources Expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Governance costs are those costs incurred in the management of the charity's assets, organisational administration, and compliance with constitutional and statutory requirements.

**Unrealised and realised gains**

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into.

Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

M.T.O. College  
Company Number 04600633  
Balance Sheet  
as at 30 June 2019

#### **f) Fixed assets and depreciation**

All tangible fixed assets are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Plant and machinery	20% reducing balance
Furniture and Fittings	10% reducing balance

#### **g) Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company and is therefore included in the relevant costs in the Statement of Financial Activities.

#### **h) Funds structure policy**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

### **2 Winding up or dissolution of the charity**

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

### **3 Summary of Income and Expenditure**

	2019	2018
	£	£
Income	42,980	22,652
Expenditure	(44,624)	(19,530)
Surplus/(Loss) on ordinary activities	<u>(1,684)</u>	<u>3,122</u>

Depreciation of owned fixed assets	1,895	1,144
Rentals and room hire	24,864	11,348

### **4 Staff Costs and Emoluments**

	2019	2018
	£	£
Temporary staff	2,778	-

Numbers of full time employees or full- time equivalents	2019	2018
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There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

M.T.O. College  
Company Number 04600633  
Balance Sheet  
as at 30 June 2019

**5 Trustees' remuneration**

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year. Alternatively, ' No trustees or persons connected with them, other than those shown above, received any remuneration

**6 Tangible functional fixed assets**

	Plant, Machinery & Vehicles £
Asset cost, valuation or revalued amount	
At 1 July 2018	19,255
At 30 June 2019	19,708
Accumulated depreciation and impairment provisions	
At 1 July 2018	9,706
Charge for the year	1,895
At 30 June 2019	11,601
Net book value	
At 30 June 2019	8,106
At 30 June 2018	9,549

**7 Subsidiary undertakings**

The company sold their subsidiary M.T.O. Nursery Ltd which began operations during accounting period year ending June 2014 at PAR value.

<b>8 Debtors: due within one year</b>	2019 £	2018 £
Other Debtors	94,231	203,231
<b>9 Creditors: amounts falling due within one year</b>	2019 £	2018 £
Accrued expenses	500	500
<b>10 Analysis of the Net Movement in Funds</b>	2019 £	2018 £
Net movement in funds from Statement of Financial Activities	(1,684)	3,122

M.T.O. College  
Company Number 04600633  
Balance Sheet  
as at 30 June 2019

# 11 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 30 June 2019	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	8,106	-	-	8,106
Cash at bank and in hand	118,027	-	-	118,027
Stocks	9,720	-	-	9,720
Debtors	94,231	-	-	94,231
Current Liabilities	(500)	-	-	(500)
	<u>229,584</u>	<u>-</u>	<u>-</u>	<u>229,584</u>

At 1 July 2018	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	9,549	-	-	9,549
Cash at bank and in hand	9,268	-	-	9,268
Debtors	203,231	-	-	203,231
Current Liabilities	(500)	-	-	(500)
	<u>231,268</u>	<u>-</u>	<u>-</u>	<u>231,268</u>

The individual funds included above are:

	Funds at 2018	Movements in Funds as below	Transfers Between funds	Funds at 2018
	£	£	£	£
Unrestricted funds	190,455	(1,684)	-	188,771
Unrestricted designated funds	40,813	-	-	40,813
	<u>231,268</u>	<u>(1,684)</u>	<u>-</u>	<u>229,584</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Unrestricted funds	42,980	(44,624)	-	(1,684)
	<u>42,980</u>	<u>(44,624)</u>	<u>-</u>	<u>(1,684)</u>

## 12. Share Capital

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter

M.T.O. College  
Schedule to the Statement of Financial Activities  
for the year ended 30 June 2019  
Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008 and 2011. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted	Designated	Restricted	Total	Last Year
	Funds	Funds	Funds	Funds	Total Funds
	2019	2019	2019	2019	2018
	£	£	£	£	£
<b>Incoming Resources</b>					
<b>Incoming Resources from generated funds</b>					
<b>Activities for generating funds</b>					
Fees	42,980	-	-	42,980	22,652
Total of activities for generating funds	42,980	-	-	42,980	22,652
Total Incoming Resources	42,980	-	-	42,980	22,652
<b>Costs of generating funds</b>					
<b>Costs of generating voluntary income</b>					
Cost of fundraising activities	(10,331)	-	-	(10,331)	(2,570)
	(10,331)	-	-	(10,331)	(2,570)

M.T.O. College  
Schedule to the Statement of Financial Activities  
for the year ended 30 June 2019  
Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008 and 2011. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2019	2019	2019	2019	2018
	£	£	£	£	£
Support costs of charitable activities	10,331			10,331	2,570
Direct support costs					
Temporary Staff - Charitable Activities	2,778		-	2,778	320
	13,109		-	13,109	2,890
Management and administration costs in support of charitable activities					
Indirect employee costs					
Training and welfare			-	-	-
	-	-	-	-	320
Premises Costs					
Rent payable	24,864		-	24,864	11,348
Insurance	345		-	345	345
Security	2,228		-	2,228	1,958
	27,437	-	-	27,437	13,651
General administrative expenses:					
Telephone and fax	633		-	633	389
Postage	-		-	-	-
Stationery and printing	760		-	760	403
Subscriptions	94		-	94	
Advertising and PR	196		-	196	553
Subsistence	-		-	-	-
	1,683	-	-	1,683	1,345
Professional fees in support of charitable activities					
Accountancy fees other than examiners/auditors	500		-	500	500
Professional fees	40		-	40	-
	540	-	-	540	500
Other support costs					
Depreciation of assets used for charitable purposes	1,895		-	1,895	1,144
	1,895	-	-	1,895	1,144
Total Support costs	44,664	-	-	44,664	19,530

	Funds 2019 £	Funds 2019 £	Funds 2019 £	Funds 2019 £	Total Funds 2018 £
Total Expended on Charitable Activities	44,664	-	-	44,664	19,530

The basis for the allocation of costs as shown above is explained in the accounting policies and the notes to the accounts.

Signature:   
Ali Baradaran Pouya (Mar 26, 2020)






# Full accounts 2019 (005) (1)

Final Audit Report

2020-03-26

Created:	2020-03-25
By:	dipak kakad (Dipak@chempneymyers.co.uk)
Status:	Signed
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## "Full accounts 2019 (005) (1)" History

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Registered Charity Number  
1102521

Registered Company Number  
04600633

M.T.O. College

Report and Accounts

For The Year Ended 30 June 2019

M.T.O. College  
Report and accounts  
Contents

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## **M.T.O. College**

### **The report of the trustees for the year ended 30 June 2019**

#### **Introduction**

The trustees present their annual report and accounts for the year ended 30 June 2019.

The board of trustees are satisfied with the performance of the charity during the year and the position at 30th June 2019 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

#### **Name, registered office and constitution of the charity**

The full name of the charity is M.T.O. College

#### **The legal registration details are:**

Date of incorporation: 26/11/2002

Company Registration Number: 04600633

The Registered Office is: Grove House, Third Floor, 55 Lowlands Road, Harrow, HA1 3AW

Charity Registration Number: 1102521

#### **Objectives and Activities of the Charity**

The main objective of the charity is the provision of tuition to students in need of assistance and advancement of education.

#### **Public benefit that is provided by the charity**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and use of its resources. The Charity carried out its objectives as explained above.

#### **Summary of main activities of the charity in relation to its objectives**

The Charity's main activity has been under its MTO Persian School. The day to day running of MTO Persian School is delegated to Mr H Rahabari, the headmaster. The Trustees are responsible for the management of the Charity

## **M.T.O. College**

### **The report of the trustees for the year ended 30 June 2019**

#### **Summary of the main achievements of the charity during the year**

The loss for the year amounted to £1684.00. The profit for 2018 was £3,122.00. At the year end the charity had retained reserves of £229,582.00 (2017 - £231,265.00). These funds are to be used in financing current and future developments.

#### **Structure, Governance and Management**

##### **Nature of the Governing Document and constitution of the charity**

The governing document of the company is the Memorandum and Articles of Association, which was incorporated on 26 November 2002. The company registered as a Charity on 08<sup>th</sup> March 2004.

##### **Methods adopted for the recruitment and appointment of new trustees**

A Trustee is appointed by the recommendations of charities trustees

#### **Transactions and Financial position**

The financial statements are set out on pages 7 to 12. The financial statements have been prepared implementing the Charities act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable for England and Wales (FRS102, effective 01<sup>st</sup> January 2015). As stated in the introduction to this report, the trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net outflow of resources for the year of £1,684.00 and inflow for prior incoming was £3122.00.

The total reserves at the year-end stand at £229,584.00 (prior year £231,165.00).

##### **Specific changes in fixed assets**

Changes in fixed assets are shown in detail in the notes to the accounts.

There has been a change in Fixed assets held by MTO College compared to 2018. The assets total amounts to £8,106.00 in 2019 compared to £9,549.00- in 2018.

##### **Share Capital**

The company is limited by guarantee and therefore has no share capital.

## **M.T.O. College**

### **The report of the trustees for the year ended 30 June 2019**

#### **The members of the Board of Trustees of the Charity during the year ended 30th June 2019 were:**

Ali Baradaran Pouya- Appointed on 19th July 2017  
Hamid Rahbari- Appointed on 19th July 2017  
Abdolmajid Rezaei: Appointed on 19th July 2017

All the directors of the company are also trustees of the charity, and their responsibilities include all the responsibilities of directors under the Companies Acts of trustees under the Charities Acts. None of the Trustees have been direct beneficiaries of the Charity during the year or preceding year. No Trustees received any remuneration from the Charity during the year although the Trustees are reimbursed for costs incurred in respect of activities in pursuit of the Charity's objectives.

#### **The members of the Board of Trustees of the Charity at the date the report and accounts were approved were:**

Ali Baradaran Pouya  
Hamid Rahbari  
Abdolmajid Rezaei

#### **Secretary**

Mr K. Vasseghi

#### **Bankers**

HSBC Bank Plc 1  
Woburn Place  
London  
WC1H 0LQ

#### **Independent Examiner**

Chempney Myers Ltd  
Chartered Certified Accountants & Registered Auditors  
Grove House  
55 College Road, Harrow  
HA1 3AW

## **M.T.O. College**

### **The report of the trustees for the year ended 30 June 2019**

#### **Statement of Directors' and Trustees' Responsibilities**

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affair of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

#### **Method of preparation of accounts**

These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

This report was approved by the board of trustees on 04<sup>th</sup> March 2020.

Ali Baradaran Pouya

Ali Baradaran Pouya (Trustee)

M.T.O. College

**Independent Examiner's Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees  
on the accounts of the Charity for the year ended 30 June 2019**

I report on the financial statements of the Charity on pages 7 to 12 for the year ended 30 June 2019 which have been prepared in accordance with the Charities Act 2011 (the Act), the Companies Act 2006 and in accordance with the Financial Reporting Standard (FRS102, 01<sup>st</sup> January 2015) applicable for Charities in England and Wales.

**Respective responsibilities of trustees and examiner**

As described on page 4, the Charity's trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial statements.

The trustees are satisfied that the audit requirement of Section 144(1) of the Act does not apply and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. Therefore, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit under company law, or otherwise, and is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention

**Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales setting out the duties of an independent examiner issued by the Charity Commissioners under section 145(5)(b) of the Act in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out

**Independent Examiner's Statement, report and opinion**

Subject to the limitations upon the scope of my work as detailed above, in connection with my examination, I can confirm that

- 1) In accordance with Regulation 31 of The Charities (Accounts and Reports) Regulations 2008, (The Regulations) the accounts of this incorporated charity are not required to be audited under Part 16 of the Companies Act 2006;
- 2) this is a report in respect of an examination carried out under section 145 of the Act and in accordance with any directions given by the Commission under subsection (5)(b) of that section which are applicable;
- 3) no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006;
  - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and
  - (iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charitieshave not been met; or
- 4) to which, in my opinion, attention should be drawn in my report in order to enable a proper

The Examiner's relevant professional qualification or body is:

Chartered Certified Accountants & Registered Auditors

*Dipak Kakad*

Dipak Kakad  
Chempney Myers

Grove House  
55 Lowlands Road  
Harrow  
HA1 3AW

The date upon which my opinion is expressed  
is 05<sup>th</sup> March 2020

M.T.O. College  
Statement of Financial Activities  
for the year ended 30 June 2019

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2019 £	2019 £	2019 £	2019 £	2018 £
<b>Incoming resources</b>					
Incoming resources from generated funds					
Activities for generating funds	42,980	-	-	42,980	22,652
<b>Total incoming resources</b>	<u>42,980</u>	<u>-</u>	<u>-</u>	<u>42,980</u>	<u>22,652</u>
Costs of charitable activities	<u>44,624</u>	<u>-</u>	<u>-</u>	<u>44,624</u>	<u>19,530</u>
<b>Total resources expended</b>	<u>44,624</u>	<u>-</u>	<u>-</u>	<u>44,624</u>	<u>19,530</u>
<b>Net incoming resources/ (net outgoing resources)</b>					
before transfers between funds	(1,684)	-	-	(1,684)	3,122
<b>Gross transfers between funds</b>					
Net movement in funds	(1,684)	-	-	(1,684)	3,122
<b>Reconciliation of funds</b>					
Total funds brought forward	190,455		-	190,455	187,333
<b>Total Funds carried forward</b>	<u>188,771</u>	<u>-</u>	<u>-</u>	<u>190,455</u>	<u>190,455</u>

All activities derive from continuing operations

The notes on pages 13 to 16 form an integral part of these accounts.

M.T.O. College  
Statement of Financial Activities  
for the year ended 30 June 2019

Income and Expenditure Account as required by the Companies Act  
for the year ended June 2019

	2019 £	2018 £
Turnover	42,980	22,652
Direct costs of turnover	42,980	19,530
Gross Surplus	<u>(1,684)</u>	<u>3,122</u>
Operating surplus/(deficit)	(1,684)	3,122
Surplus/(deficit) on ordinary activities before tax	<u>(1,684)</u>	<u>3,122</u>
Surplus/(deficit) for the period	<u>(1,684)</u>	<u>3,122</u>
Gift Aid Payments	-	-
Retained surplus/(deficit) for the period	<u>(1,684)</u>	<u>3,122</u>

All activities derive from continuing operations

The notes on pages 13 to 16 form an integral part of these accounts.

M.T.O. College  
Statement of Financial Activities  
for the year ended 30 June 2019

**Statement of Total Recognised Gains and Losses for the year ended 30 June 2019**

	2019	2018
Excess of Expenditure over income before realisation of assets	(1,684)	3,122
Loss per Profit and Loss account	(1,684)	3,122
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	<u>(1,684)</u>	<u>3,122</u>

**Movements in revenue and capital funds for the year ended 30 June 2019**

Revenue accumulated funds	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Last year Total Funds
	2019 £	2019 £	2019 £	2019 £	2018 £
Accumulated funds brought forward	190,455	40,813	-	231,268	228,146
Recognized gains and losses before transfers	(1,684)	-	-	(1,684)	3,122
	<u>188,771</u>	<u>40,813</u>	<u>-</u>	<u>229,584</u>	<u>231,268</u>
Closing revenue accumulated funds	-	-	-	229,584	231,268

Unrestricted designated revenue funds	Total Funds	Last year Total Funds
	2019 £	2018 £
At 1 July	40,813	40,813
At 30 June	<u>40,813</u>	<u>40,813</u>

The purposes for which the designated funds have been established are described in the notes to the accounts.

M.T.O. College  
Statement of Financial Activities  
for the year ended 30 June 2019

Summary of funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2019	2019	2019	2019	2018
	£	£	£	£	£
Revenue accumulated funds	188,771	-	-	188,771	190,455
Revenue designated funds	-	40,813	-	40,813	40,813
Total funds	190,455	40,813	-	229,584	231,268

M.T.O. College  
Company Number 04600633  
Balance Sheet  
as at 30 June 2019

	Notes	2019 £	£	20 £	£
<b>Fixed assets</b>					
Intangible assets			-		-
Tangible assets	6		<u>8,106</u>		<u>9,549</u>
Total fixed assets			8,107		10,693
<b>Current assets</b>					
Stocks & Work in progress		9,720		9,720	
Debtors	8	94,231		203,231	
Cash at bank and in hand		<u>118,027</u>		<u>9,268</u>	
Total current assets		<u>221,978</u>		<u>222,219</u>	
<b>Creditors:</b>					
amounts due within one year	9	(500)		(500)	
<b>Net current assets</b>			<u>221,719</u>		<u>221,719</u>
<b>Total assets less current liabilities</b>			<u>229,584</u>		<u>231,268</u>
<b>Creditors:</b>					
amounts due after more than one year			-		-
<b>Provisions for liabilities and charges</b>			-		-
<b>Net assets excluding pension asset/liabilities</b>			<u>229,584</u>		<u>231,268</u>
<b>Net assets excluding pension asset/liabilities</b>			<u>229,584</u>		<u>231,268</u>
<b>The funds of the charity:</b>					
<b>Unrestricted income funds</b>					
Unrestricted revenue accumulated funds		188,771		190,455	
Designated revenue funds		40,813		40,813	
Unrestricted capital funds					
Designated fixed asset funds		-		-	
Total unrestricted funds	8		229,584		231,268
<b>Restricted revenue funds</b>					
Restricted fixed asset funds					
Total restricted funds			-		-
<b>Total charity funds</b>			<u>229,584</u>		<u>231,268</u>

The directors are satisfied that for the year ended on 30 June 2019 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on pages 5 to 6.

M.T.O. College  
Company Number 04600633  
Balance Sheet  
as at 30 June 2019

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Ali Baradaran Pouya

Ali Baradaran Pouya Trustee

Approved by the board of trustees on 04<sup>th</sup> March 2020

The notes on pages 13 to 16 form an integral part of these accounts.

M.T.O. College  
Company Number 04600633  
Balance Sheet  
as at 30 June 2019

**1 Accounting policies**

**a) Basis of preparation of the accounts**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing. The charity has taken advantage of the exemption of the requirement to produce a cash flow statement.

**b) Accounting convention**

The financial statements are prepared, on a going concern basis, under the historical cost

**c) (i) Resources arising – Income**

Incoming resources are accounted for on a receivable basis. Income represents fees, extras, receivable for the education of the pupils attending the college and donations received by the College. All income is recognised in the Statement of Financial Activities when the conditions for

**c) (ii) Unrestricted funds**

General unrestricted funds represent unrestricted income which is expendable at the discretion of the Trustees in the furtherance of the objectives of the charity.

Designated unrestricted funds represent funds set aside for a special purpose and can only be used for the objective of the designated purpose.

**d) Recognition of liabilities**

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

**e) Resources Expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Governance costs are those costs incurred in the management of the charity's assets, organisational administration, and compliance with constitutional and statutory requirements.

**Unrealised and realised gains**

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into.

Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

M.T.O. College  
Company Number 04600633  
Balance Sheet  
as at 30 June 2019

#### **f) Fixed assets and depreciation**

All tangible fixed assets are stated at cost less depreciation. Depreciation has been provided at the following rates in order to write off the assets (less their estimated residual value) over their estimated useful economic lives.

Plant and machinery	20% reducing balance
Furniture and Fittings	10% reducing balance

#### **g) Taxation**

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company and is therefore included in the relevant costs in the Statement of Financial Activities.

#### **h) Funds structure policy**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment. Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

### **2 Winding up or dissolution of the charity**

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

### **3 Summary of Income and Expenditure**

	2019	2018
	£	£
Income	42,980	22,652
Expenditure	(44,624)	(19,530)
Surplus/(Loss) on ordinary activities	<u>(1,684)</u>	<u>3,122</u>

Depreciation of owned fixed assets	1,895	1,144
Rentals and room hire	24,864	11,348

### **4 Staff Costs and Emoluments**

	2019	2018
	£	£
Temporary staff	2,778	-

Numbers of full time employees or full- time equivalents	2019	2018
--	------	------

There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

M.T.O. College  
Company Number 04600633  
Balance Sheet  
as at 30 June 2019

**5 Trustees' remuneration**

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year. Alternatively, ' No trustees or persons connected with them, other than those shown above, received any remuneration

**6 Tangible functional fixed assets**

	Plant, Machinery & Vehicles £
Asset cost, valuation or revalued amount	
At 1 July 2018	19,255
At 30 June 2019	19,708
Accumulated depreciation and impairment provisions	
At 1 July 2018	9,706
Charge for the year	1,895
At 30 June 2019	11,601
Net book value	
At 30 June 2019	8,106
At 30 June 2018	9,549

**7 Subsidiary undertakings**

The company sold their subsidiary M.T.O. Nursery Ltd which began operations during accounting period year ending June 2014 at PAR value.

<b>8 Debtors: due within one year</b>	2019 £	2018 £
Other Debtors	94,231	203,231
<b>9 Creditors: amounts falling due within one year</b>	2019 £	2018 £
Accrued expenses	500	500
<b>10 Analysis of the Net Movement in Funds</b>	2019 £	2018 £
Net movement in funds from Statement of Financial Activities	(1,684)	3,122

M.T.O. College  
Company Number 04600633  
Balance Sheet  
as at 30 June 2019

# 11 Particulars of Individual Funds and analysis of assets and liabilities representing funds

At 30 June 2019	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	8,106	-	-	8,106
Cash at bank and in hand	118,027	-	-	118,027
Stocks	9,720	-	-	9,720
Debtors	94,231	-	-	94,231
Current Liabilities	(500)	-	-	(500)
	<u>229,584</u>	<u>-</u>	<u>-</u>	<u>229,584</u>

At 1 July 2018	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	9,549	-	-	9,549
Cash at bank and in hand	9,268	-	-	9,268
Debtors	203,231	-	-	203,231
Current Liabilities	(500)	-	-	(500)
	<u>231,268</u>	<u>-</u>	<u>-</u>	<u>231,268</u>

The individual funds included above are:

	Funds at 2018	Movements in Funds as below	Transfers Between funds	Funds at 2018
	£	£	£	£
Unrestricted funds	190,455	(1,684)	-	188,771
Unrestricted designated funds	40,813	-	-	40,813
	<u>231,268</u>	<u>(1,684)</u>	<u>-</u>	<u>229,584</u>

Analysis of movements in funds as shown in the table above

	Incoming Resources	Outgoing Resources	Gains & Losses	Movement in funds
	£	£	£	£
Unrestricted funds	42,980	(44,624)	-	(1,684)
	<u>42,980</u>	<u>(44,624)</u>	<u>-</u>	<u>(1,684)</u>

## 12. Share Capital

The charity is incorporated under the Companies Acts and is limited by guarantee, each member having undertaken to contribute such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter

M.T.O. College  
Schedule to the Statement of Financial Activities  
for the year ended 30 June 2019  
Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008 and 2011. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted	Designated	Restricted	Total	Last Year
	Funds	Funds	Funds	Funds	Total Funds
	2019	2019	2019	2019	2018
	£	£	£	£	£
<b>Incoming Resources</b>					
<b>Incoming Resources from generated funds</b>					
<b>Activities for generating funds</b>					
Fees	42,980	-	-	42,980	22,652
Total of activities for generating funds	42,980	-	-	42,980	22,652
Total Incoming Resources	42,980	-	-	42,980	22,652
<b>Costs of generating funds</b>					
<b>Costs of generating voluntary income</b>					
Cost of fundraising activities	(10,331)	-	-	(10,331)	(2,570)
	(10,331)	-	-	(10,331)	(2,570)

M.T.O. College  
Schedule to the Statement of Financial Activities  
for the year ended 30 June 2019  
Status of this schedule to the Statement of Financial Activities

This schedule is an intrinsic part of the accounts required to comply with the 2008 Revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, revised June 2008 and 2011. However, it is not a part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Last Year Total Funds
	2019	2019	2019	2019	2018
	£	£	£	£	£
Support costs of charitable activities	10,331			10,331	2,570
Direct support costs					
Temporary Staff - Charitable Activities	2,778		-	2,778	320
	13,109		-	13,109	2,890
Management and administration costs in support of charitable activities					
Indirect employee costs					
Training and welfare			-	-	-
	-	-	-	-	320
Premises Costs					
Rent payable	24,864		-	24,864	11,348
Insurance	345		-	345	345
Security	2,228		-	2,228	1,958
	27,437	-	-	27,437	13,651
General administrative expenses:					
Telephone and fax	633		-	633	389
Postage	-		-	-	-
Stationery and printing	760		-	760	403
Subscriptions	94		-	94	
Advertising and PR	196		-	196	553
Subsistence	-		-	-	-
	1,683	-	-	1,683	1,345
Professional fees in support of charitable activities					
Accountancy fees other than examiners/auditors	500		-	500	500
Professional fees	40		-	40	-
	540	-	-	540	500
Other support costs					
Depreciation of assets used for charitable purposes	1,895		-	1,895	1,144
	1,895	-	-	1,895	1,144
Total Support costs	44,664	-	-	44,664	19,530

	Funds 2019 £	Funds 2019 £	Funds 2019 £	Funds 2019 £	Total Funds 2018 £
Total Expended on Charitable Activities	44,664	-	-	44,664	19,530

The basis for the allocation of costs as shown above is explained in the accounting policies and the notes to the accounts.

Signature:   
Ali Baradaran Pouya (Mar 26, 2020)






# Full accounts 2019 (005) (1)

Final Audit Report

2020-03-26

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