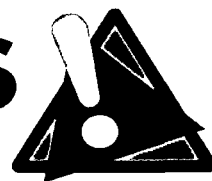


Charity No:
1080747
Company No:
3944179

Lifeskills
LEARNING FOR LIVING



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COMPANIES HOUSE

Annual Report and Accounts 2019/2020

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY

COMPANY INFORMATION

Charity Name: Lifeskills – Learning for Living

Charity No: 1080747

Company No: 03944179

Lifeskills – Learning for Living, The Create Centre, Smeaton Road, Bristol, BS1 6XN

Tel: 0117 9224511

E-mail: manager@lifeskills-bristol.org.uk

Website: www.lifeskills-bristol.org.uk

Registered Office: The Create Centre, Smeaton Road, Bristol, BS1 6XN

Auditors: Mazars LLP, 90 Victoria Street, Bristol, BS1 6DP

Bankers: The Co-operative Bank, PO Box 250 , Delf House, Skelmersdale, WN8 6WT

MISSION STATEMENT

To maintain Lifeskills – Learning for Living as a Centre of Excellence dedicated to improving the safety and wellbeing of the community.

The Centre aims to reduce unintentional injury and to promote a safe and healthy lifestyle by influencing attitudes and changing behaviour.

DIRECTORS

Chairman: Kevern Jenkin

Treasurer: Steve Roberts

Pete Blair – resigned 12th June 2019

Mick Dixon

Sharon Sawyers – resigned 12th June 2019

Paul Tooth

Sally Wellman

Claire Davies – resigned 12th June 2019

Jo Baker – resigned 12th June 2019

Wendy Harris – resigned 12th June 2019

PATRONS

Dr John Hooper, Chief Executive, The Institute of Clinical Research

Julie Mytton, Associate Professor in Child Health, UWE Bristol

Christian Oakland, Accident & Emergency Consultant, North Bristol NHS Trust

Katrina Phillips, Chief Executive, Child Accident Prevention Trust (CAPT)

Colin Whiteside, Former Lifeskills Treasurer

BOARD OF DIRECTORS

Directors: The Directors of the Charitable Company ("the charity") are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the "Directors". As set out in the Articles of Association the Chairman of Directors is nominated by the Board which will also nominate a further four Directors – thus making a minimum total of five. No Director shall be re-appointed if he/she shall have been in office for a continual period of 12 years.

On their election to office, all Directors are provided with an Induction Pack.

Lifeskills has a Business Risk Assessment Policy that is reviewed annually.

PARTNER ORGANISATIONS

The following organisations pledged their financial and/or resource support:

Avon & Somerset Constabulary	Network Rail
Avon Fire and Rescue Service	North Somerset Council
Bath & North East Somerset Council	Red Cross
Bristol City Council	Royal National Lifeboat Institution
British Transport Police	Royal Society for the Prevention of Accidents
Child Accident Prevention Trust	South Gloucestershire Council
Co-op Stores	South Western Ambulance Service
Gas Safe Charity	Wales and West Utilities
Great Western Railway	Western Power Distribution

SUPPORTING ORGANISATIONS

Lifeskills is supported by organisations from the statutory and voluntary sectors.

We wish to thank all our supporters for their continued input and commitment towards the delivery of safety education through the Lifeskills approach.

Chairman's Report

April '19 to March '20 was a steady year very much in the same mould as the previous year. The most important factor affecting our way forward came at the very end of the period with the start of the Covid-19 lockdown in March 2020 just prior to our financial year end. As a result of this all school and other visits were put on hold indefinitely and the staff placed on furlough. I discuss the short and long term potential effect of this at the end of this report.

School pupil attendance for this financial year was 10,794, which is very much in line with the previous year and reflects our continuing increase in visitor numbers. However, this continued to put pressure on guide numbers available on a day-to-day basis and resultant support being required on an only too regular basis from our office staff. In order to mitigate this and further support our guide recruitment a replacement office assistant was recruited from January 2020 – Esme Gottesman, to free up Sam Jury to concentrate on guide recruitment.

The other staff change in the year was the decision by Louise Salter to retire from December 2019. Louse has been a mainstay of our organisation since 2002 and will be very missed. We wish her a long and happy retirement!

Andy Townsend and Gemma Graville, are now the key management personnel for the purposes of FRS102.

With the Board changes made (see Directors' details above) the new Board met at 3 monthly intervals through the year with a focus on exception reporting and risk management. Ideally, we would like to recruit at least one further member to the Board with particular experience in fundraising. To date this has not been possible.

The onset of Covid-Lockdown in March 2020 brought an immediate and total end to our ability to provide our safety training service to schools and also an immediate end to our income stream for the year. As a short term measure and to control our outgoings the Directors decided to put all staff on the Government Furlough Scheme. Longer term we will look for alternative ways to use our site and expertise to generate income until operations can be normalised again. (20-21 note – video produced later in 2020 for sale to schools which had generated circa £30k of income by December 20).

Both our staff and our volunteers remain very loyal and committed to our future and, by careful financial control and innovative thinking we are confident of weathering the Covid-storm and emerging the other side.



Kevern Jenkin
Chairman

REPORT FROM THE DIRECTORS/MANAGEMENT BOARD for the YEAR ENDED 31 MARCH 2020

The Directors/Management Board are pleased to present their report together with the financial statements charity for the year ended 31 March 2020.

Reference and administrative details of the charity, its Trustees and advisers are set out on pages 1 and 2 and form part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the revised Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Directors/Trustees confirm that they have complied with the duty to have due regard to public benefit guidance published by the Charity Commission.

Articles of Association

Lifeskills – Learning for Living is a Company Limited by Guarantee and a Registered Charity governed by its Articles of Association, which were reviewed and updated during 2012.

Directors have detailed responsibilities to ensure that the Charity delivers its Mission Statement.

Objects of the Charity

Lifeskills – Learning for Living is a safety education Centre based in Bristol. Lifeskills resembles a “village” where realistic “sets” have been built that include a supermarket, houses, garden, a health centre, road, a building site, dark alley, electricity sub-station, railway line, and beach.

Lifeskills helps children, adults with learning disabilities, professionals working in early years settings and older people learn about safety in a fun and practical way. Every year about 30,000 children in the West of England area require hospital treatment for injuries, many of which could have been prevented through education and training. Throughout the UK, road and home accidents account for around 19 deaths per day. Lifeskills aims to bridge the gap that often exists between knowledge and behaviour, to make a significant contribution to reducing the number of deaths and injuries sustained, that are caused either in the home, on the road or during leisure time.

To achieve this, Lifeskills offers the opportunity to:

- all primary schools in the former Avon area to book a Year 6 (10/11 years of age) class visit
- professionals working with adults and children with learning disabilities to train to use the facilities in order to deliver appropriate training for their service users
- all schools working with children with learning disabilities to book and visit
- work with older people (60+), to book visits and experience appropriate training programmes (temporarily stopped due to funding)
- train staff in early years settings, childminders and Health Visitors to deliver appropriate safety training to families

Lifeskills

- uses trained Volunteer Guides to facilitate its education and training programmes
- evaluates the programmes delivered
- encourages partnerships with businesses
- encourages partnerships with the statutory and voluntary sectors
- makes use of the media
- supports the Safety Centres Alliance (SCA)

Purpose and Philosophy - Lifeskills is a registered charity committed to reducing the number of unintentional injuries to children and young people, those with learning disabilities, and older people. Lifeskills aims to create a safer environment and understands that experimenting and risk-taking are a part of growing up and every day life and strives to secure low injury rates without compromising health and quality of life.

The need for Lifeskills - Unintentional injury is a leading cause of death among children and young people, second only to cancer. Emergency admissions to hospital are the result of the most serious injuries. An estimated 1 million admissions every year are due to unintentional injuries. Children from the poorest families are five times more likely to die from unintentional injury and sixteen times more likely to die in house fires than children from more wealthy families. They are also more likely to be admitted to hospital and to be admitted with more severe injuries.

“Falls are a major concern among older people with the health and social care costs of a hip fracture estimated at £20,000”. (RoSPA, Big Book of Accident Prevention (2012)). Injuries following a fall can seriously restrict a person’s ability to live an independent and fulfilling life.

Adults with learning disabilities are some of the most vulnerable people in the community and, as the trend is towards as many people living independently as possible, the need for accessible safety training has increased. It has long been recognised that life expectancy for people with learning disabilities is lower than that of the general population and some of this discrepancy is put down to lack of understanding about healthy eating and healthy lifestyles.

Many "accidents" are predictable events that can be prevented by adopting the right safety measures through education and training, which Lifeskills provides.

The Public Benefit of Lifeskills' work – Lifeskills' programmes help to reduce unintentional injuries to our main client groups: children, adults with learning disabilities, children with special educational needs, and older people. The Lifeskills approach is interactive and bridges the gap that often exists between knowledge and behaviour. It is designed to help people learn about safety in a fun and practical way, specifically in the home, on the road and during leisure time. Within the client groups, the charitable work of Lifeskills is available to all sections of the community in local authority areas covering Bristol, Bath and North East Somerset, North Somerset and South Gloucestershire.

Schools in areas of high health need are given priority booking for sessions and every effort is made to ensure that no schools are disadvantaged by the inability to pay the full entry fee.

Organisation - Lifeskills has a number of Patrons (5) and a Board of Directors (5). The Board meets four times a year to administer the Charity. Lifeskills employs one full-time and four part-time members of staff responsible for the day to day running of the Centre and its programmes, who are responsible to the Board.

Charitable Activities - Lifeskills can deliver five key programmes namely a Children's Programme, a Special Educational Needs Programme, an Independent Living Programme for adults with learning disabilities, an Early Years Programme and an Older People's Programme, the final two of which are currently not being delivered due to funding.

The **Children's Programme** supports the delivery of the Key Stage 2 Personal, Social and Health Education (PSHE) Curriculum in schools. Lifeskills teaches risk assessment by increasing knowledge, understanding and skill. It also supports the Ofsted judgement on the behaviour and safety of pupils at school particularly 'the extent to which pupils are able to understand, respond to and calculate risk effectively, for example risks associated with... water, fire, roads and railways'. (Ofsted School Inspection Handbook for inspections from September 2014).

During the financial year 2019/20 10,794 Year 6 Primary School children visited the Centre bringing the overall total to 173,812. Unfortunately, visits booked in the last few weeks of the financial year were cancelled due to the Covid Pandemic.

Our Children's Programme is highly valued by schools and following their visit, we receive letters from children and teachers acknowledging, not only the excitement, but also the learning experience.

For the programme to remain successful and well respected, it is imperative that the content and the method of delivery are regularly reviewed and updated. The programme is delivered by our guides and huge thanks are due to each and every one of them.

School teachers are asked to complete an "Agreement" for their visit, clearly stating the expectations on both Lifeskills, for the delivery of the programme and on the school to make the necessary arrangements and commitment to follow-up work after the visit.

The **Independent Living Programme** supports the delivery of the White Paper, 'Valuing People: A New Strategy for Learning Disabilities for the 21st Century' (2001) and the subsequent 'Valuing People Now; A New Three-year Strategy for People with Learning Disabilities' (2009). The programme aims to support people with learning disabilities who are working towards living more independently by providing accessible resources and training opportunities. Carers and professionals attend a training session at the Centre in order to use the Lifeskills scenarios to effectively deliver accessible safety and healthy living messages to their service users. A range of resources including DVDs and accessible leaflets/books have been produced in order to extend the safety training beyond their visits.

This year there were 101 visits to the centre – some as one off, one to one visits and others visiting in groups and/or making repeat visits. 14 different organisations have benefitted from bringing service users to the centre. 18 people who support adults with learning disabilities attended training days held at Lifeskills in order to use the resources to deliver independent living training to their client group.

We value the links with people working for a wide range of organisations supporting adults with learning disabilities and thank them for their continued support.

The **Special Educational Needs (SEN) Programme** continues to provide sessions for schools, colleges and children's services across the region. There were 354 SEN visits with 30 different organisations, some of these were repeat visits for small groups of children. 70 people working with children in schools and children's services trained to bring groups to Lifeskills. Feedback from teachers following these visits is very positive and they were particularly appreciative of the input from the guides.

The **Older People's Programme** supports the delivery of the National Service Framework for Older People with particular emphasis on falls prevention. Older people are particularly at risk of injuries in the home, and for this reason the Lifeskills programme aims to promote independence for older people by showing how they can keep themselves safer and healthier. Activities were suspended for the year due to funding cuts.

Early Years Programme – The Early Years Programme aims to help parents identify the safety concerns that may arise with young children and learn how to overcome them.

Partner Organisations - Lifeskills has informal dialogue with each of its Partner Organisations, which is key to Lifeskills' operational delivery, reflecting current and appropriate practice and standards.

Evaluation and Monitoring - Using Qwizdom handsets we gather data on pre and post-visit safety knowledge from visiting pupils. The results show the significant effects this type of learning has. The children answer 6 questions, and results are showing an average improvement from 31% correct answers pre-visit to 83% post-visit. These findings provide key evidence that the Lifeskills approach works, and can be used in funding bids and applications.

Information is also collected about the numbers of visitors and where they are from e.g. schools located in disadvantaged areas. This information allows us to identify those schools to be targeted during the phased booking procedure. Teachers complete a satisfaction questionnaire following their visit to Lifeskills, asking them to score all aspects of the visit. Generally, the statistics and additional comments are incredibly complimentary and there is little room for improvement. We do though always strive for perfection in everything we do.

Sharing Best Practice - Lifeskills supports initiatives organised by the Royal Society for the Prevention of Accidents and the Safety Centres Alliance in developing excellent partnerships and sharing best practice.

Fundraising and Finance - Fundraising continues to be a challenge. Our fundraising strategy is reviewed each year and identifies the following approaches for our core funding: partner organisations, entry fees, charges for training, grant giving bodies and charitable trusts and other general fundraising.

Lifeskills continues to be dependent on contributions from all these sources and we would like to thank all our funders for their generosity and support. Thanks too to those of our Volunteer Guides who have financially supported Lifeskills by their contributions through the Gift Aid scheme. We also greatly appreciate the support from Bristol City Council regarding our lease agreement, without which Lifeskills would be facing serious financial challenges.

Publicity and Media Coverage - We continue to take opportunities to promote Lifeskills whenever we can.

Meeting our Legal/Financial/Risk Management Responsibilities - Lifeskills strives to meet all the requirements of both Company Law and the Charity Commission together with other relevant Legal / Financial obligations. We work closely with our professional consultants: Mazars, our Finance Auditors; Markel (UK) Ltd, our Insurers and WF Accounting, our Payroll providers. We carry out the requirements of Health and Safety Legislation and Fire Precautions. We consider risk assessment very important, the safety of our workforce being paramount. We have a comprehensive library of policies and procedures, reviewed and updated annually.

We continue to invite our Volunteer Guides and members of staff to apply to become "Members" of Lifeskills, thus affording them the opportunity, in particular, to vote at General Meetings. We welcome those individuals who have joined, as Members, during the year.

Staff List for the year ended 31 March 2020

General Manager: Andrew Townsend

Deputy Manager: Louise Salter – retired December 2019

Assistant Manager: Gemma Graville

Administrator: Celia Pendlington

Volunteer Co-ordinator: Sam Jury

General Assistant: Esme Gottesman – started January 2020

Volunteers - We have 91 volunteers trained as volunteer guides and hosts.

Related Parties - Lifeskills has the full support of a large number of statutory and voluntary organisations. These include the emergency services and unitary authorities. These partners support Lifeskills through recurring funding and/or resources. Lifeskills' finances are included within the Financial Accounts section of this Report.

Financial Review

Financial Performance – Following the redevelopment of the centre three years ago the increased capacity of Lifeskills has permitted a higher volume of visitors to be accommodated in the centre.

The main focus of Charitable Activities continues to be the schools programme. Income from School Fees was £83.2k decreasing from £89.6k in the prior year. This decline of 7.1% is a result of the cancellation of school visits during March 2020 at the beginning of the Covid pandemic.

General donations in the year decreased slightly from £105.6k in the prior year to £99.7k in the current year. There were two significant events which contributed £41.7k in the prior year, these being the Land's End to John O'Groats cycle challenge and the Bath Half marathon. Other general donations showed a slight increase to compensate for there being no specific events in the year. There was no Investment income earned in the year. The amount earned in the prior year was nil.

Expenditure in the year reduced by £28.5k over the previous year to £238.6k. The analysis in Note 3 (on Page 16) shows the movements from the prior year.

Staff Costs are split between activities related to raising funds and the costs of providing the charitable objectives. The total cost in the year was £134.1k a fall of £4.3k on the prior year. £1,564 of the cost relates to statutory recognition of a provision for potential holiday pay accrued by staff.

All expenditure from restricted funds of £34.4k is depreciation attributable to the capitalised redevelopment costs. This cost will be incurred on an annual basis for another 7 to 8 years.

This year the result from Unrestricted activities was a small deficit of £596. There was a deficit of £34.2k arising on Restricted funds as explained above. The total of all Funds now stand at £359.9k, a decrease of £34.8k from the prior year indicating that the charity maintained its position with regard to Unrestricted funds.

Reserves Policy

The Directors have determined a policy whereby the Unrestricted Funds not committed or invested in tangible fixed assets ("free reserves") held by the Charity should be a minimum of 12 months of resources expended.

At current levels of expenditure this figure equates to approximately £200,000. The Balance Sheet for the year ending 31 March 2020 shows Unrestricted General Funds of £148,684, which falls short of this target. This is considered a shorter term position in view of the reorganisation of the centre's facilities and forecast income over the longer term, taking into account increased activity around additional fundraising and close control of operational costs.

The target has been set at this level because at the commencement of each year Lifeskills has effectively no guaranteed income other than pre-booked school visits. This level of free reserves would therefore enable Lifeskills to continue for a full year in the event that all income streams ceased. It also provides some degree of security of service continuity to our school visitors.

Investment Policy

The investment policy of Lifeskills is embodied in its Articles of Association which state any funds not immediately required for its purposes may be invested in such shares, stocks, funds, securities or property, land or investments as thought fit.

The Directors have always taken the view that it is desirable to hold such investments in liquid form, and as such our Reserves are placed with a variety of bodies that enable Lifeskills to spread its risk and take advantage of the security offered by the Financial Services Compensation Scheme (FSCS).

Lifeskills continues to invest through a number of organisations, whilst at the same time taking advantage of higher interest rates available from medium term investment commitments. This is alongside maintaining sufficient liquid assets to meet all financial obligations.

Future Strategy - The Charity plans to continue and enhance its activities outlined in the forthcoming years, subject to satisfactory funding arrangements. The Charity has a Strategic Development Plan titled "Operational Plan" which forms the foundation of the work undertaken.

Risk Review - Lifeskills has conducted its own review of major risks to which the Charity is exposed, both management and operational, and systems have been established to mitigate those risks. These are identified in the Lifeskills Operational Plan. In this regard a fundraising strategy is reviewed annually, allowing for the diversification of fundraising and activities. Partner Organisations - our major supporters and providers of advisory, resource and financial support maintain informal dialogue throughout the year. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

As part of the ongoing review of the financial controls within Lifeskills, a review of the insurance portfolio is carried out annually, which identified and confirmed that all risks have been properly assessed and that the levels of indemnity are relevant to the business. Markel (UK) Ltd have been our insurers for the year.

Auditors - At the Lifeskills AGM on 26 June 2009 Mazars LLP were elected as the independent Auditor to the Charitable Company on an ongoing basis.

Responsibilities of the Directors - Company Law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charitable Company as at the Balance Sheet date. It also states its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements the Directors should follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company. They will enable them to ensure that the financial statements comply with the Companies Act 2006. The Directors 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.

Going Concern - After making appropriate enquiries, the Directors have a reasonable expectation that the charity has adequate resources to continue in operation for not less than twelve months from the date of this report. The Directors have therefore used the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

The impact of uncertainties due to Britain exiting the European Union

Lifeskills is a Bristol based charity deriving its income from school entry fees, voluntary donations from partner organisations and other fundraising activities. Its costs are of a relatively fixed nature in the short to medium term.

The impact of Brexit upon the organisation can be addressed under four heads, entry fees, partner organisations, fundraising and costs.

Entry fees - It is unlikely that entry fees will be impacted as a result of the decisions surrounding Brexit, being derived from school visits.

Partner Organisations - The impact on partner organisations may be positive or negative while the current reduced uncertainty has the potential to improve commercial forecasts and possibly revenue streams. Public sector donations are expected to remain relatively unaffected.

Fundraising - This remains a challenging area of activity over which the impact of Brexit is difficult to quantify.

Costs - As Lifeskills costs are relatively stable in nature the impact of Brexit is assessed as low in this area.

Impact of the Covid pandemic

The Covid-19 pandemic and the safety measures that have been put in place have impacted the ability for the main schools programme of Lifeskills to operate. In the immediate future Lifeskills has been able to diversify its activities by offering online resources to schools, in some part mitigating the effect on the schools programme. In addition the government the furlough scheme has offset some staff costs and significant other operating costs have been avoided.

While Lifeskills has taken all appropriate measures to mitigate this position it does have insurance cover over lost income. In the longer term the improving environment should permit the restart of the schools programme in 2021 as there is demonstrable demand from local schools. Lifeskills has sufficient cash reserves to continue operating as a going concern.

Statements as to disclosure of information to auditors - The Directors have taken all the necessary steps to make themselves aware, as Directors, of any relevant audit information and to establish that the auditors are aware of that information.

As far as the Directors are aware, there is no relevant audit information of which the company's auditors are unaware.

The Directors have prepared this report in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Directors and signed on their behalf by:



Kevern Jenkin
Chair

Dated: 24 March 2021

Lifeskills - Learning for Living
(a company limited by guarantee)
Independent auditors' report to the members of Lifeskills – Learning for Living
for the year ended 31 March 2020

Opinion

We have audited the financial statements of Lifeskills – Learning for Living (the 'charity') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 charity's affairs as at 31 March 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for 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's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Chairman's report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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 which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within 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 and proper 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 trustees' remuneration specific 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.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, 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 charity'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 charity 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report

Use of the audit report

This report is made solely to the company's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

Signed:



Richard Bott (Senior Statutory Auditor)
for and on behalf of Mazars LLP, Chartered Accountants and Statutory Auditor
90 Victoria Street, Bristol, BS1 6DP

Date: 25 March 2021

Lifeskills - Learning for Living
(a company limited by guarantee)
Statement of financial activities (including income and expenditure account)
for the year ended 31 March 2020

		Unrestricted	Restricted	Total Funds	Total Funds
				2020	2019
	Notes	£	£	£	£
Income & Endowments from:					
Donations & Legacies					
General - Donations		99,657	-	99,657	105,626
Partner Organisations - Donations		18,700	-	18,700	48,927
Charitable Activities					
Schools		83,214	-	83,214	89,562
Other Trading Activities					
Training		2,203	-	2,203	9,172
Total income		203,774	-	203,774	253,287
Expenditure on:					
Raising Funds		(13,652)	-	(13,652)	(13,882)
Charitable activities		(190,717)	(34,260)	(224,977)	(253,203)
Other					
Total resources expended	3	(204,370)	(34,260)	(238,630)	(267,085)
Net (Expenditure)/Income		(596)	(34,260)	(34,856)	(13,798)
Transfers between funds	9	-	-	-	-
Net movement in funds		(596)	(34,260)	(34,856)	(13,798)
Reconciliation of Funds:					
Total funds brought forward		149,280	245,442	394,723	408,521
Total funds carried forward	8-9	148,684	211,182	359,867	394,723

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing operations.

Lifeskills - Learning for Living
(a company limited by guarantee)
Balance Sheet
As at 31 March 2020

		2020		2019	
	Notes	£	£	£	£
Fixed Assets	4		207,501		241,763
Current Assets					
Debtors	5	11,527		33,312	
Cash at bank and in hand		147,172		131,680	
		<u>158,699</u>		<u>164,992</u>	
Liabilities:					
Creditors: amounts falling due within one year	6	<u>(6,334)</u>		<u>(12,032)</u>	
Current assets less current liabilities			<u>152,365</u>		<u>152,960</u>
Total assets less current liabilities			<u>359,866</u>		<u>394,723</u>
The Funds of the Charity					
Unrestricted - General	8		148,684		149,280
Unrestricted - Designated	8		-		-
Restricted	9		3,680		3,680
Restricted - property refurbishment	9		<u>207,502</u>		<u>241,763</u>
			<u>359,866</u>		<u>394,723</u>

The financial statements were approved by the directors on 24th March 2021.

P. Karen Jenkin

Chairman

S. Roberts

Treasurer

1 Accounting policies

1.1 Basis of Preparation

The financial statements are prepared under the historical cost convention.

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Lifeskills 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 note(s).

1.2 Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis as the Trustees consider that they have sufficient funds for the Charity to meet its obligations as they fall due for a period of at least 12 months from the date these financial statements are signed.

1.3 Incoming resources

All incoming resources are recognised on an accruals basis.

1.4 Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended are allocated to the particular activity where the cost relates to that activity.

Governance costs include the costs of governance arrangements which relate to the general running of the charity.

Support costs include insurance costs which have been split proportionately between activities based on visitor numbers.

1.5 Gifts in kind

Gifts in kind have been recognised on the basis that they were given for the use of Lifeskills - Learning for Living and are included in the accounts at an estimated value in both income and direct charitable expenditure. In 2017 a 15 year lease with peppercorn rent was signed. In accordance with the formalisation of this arrangement there is no entry for the current year under Gifts in Kind as in prior periods.

1.6 Funds

Unrestricted funds are generated for the objects of the charity without further specified purpose and are available as general funds.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when the funds are provided for a particular purpose.

1.7 Investments

Funds of the company not immediately required are invested in accordance with the investment powers in the Articles of Association.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Lifeskills - Learning for Living
(a company limited by guarantee)
Balance Sheet
As at 31 March 2020

1.9 Fixed Assets

Depreciation is calculated in order to write off the cost of assets, less their residual value, over their useful economic lives. Depreciation is provided in full in the first year of capitalisation and none in the year of disposal.

Items of equipment with cost exceeding £1,000 are capitalised.

Scenario refit

10 years straight line

1.10 Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

1.12 Financial Instruments

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

1.13 Pension Costs

The pension costs charged in the financial statements represent the contributions payable by the charity during the year.

Lifeskills - Learning for Living
(a company limited by guarantee)
Notes to the Financial Statements
for the year ended 31 March 2020

2 Statement of financial activities (including income and expenditure account) for the year ended 31 March 2019

		Unrestricted	Restricted	Total Funds
				2019
	Notes	£	£	£
Income & Endowments from:				
Donations & Legacies				
General - Donations		105,626	-	105,626
Partner Organisations - Donations		48,927	-	48,927
Redevelopment		-	-	-
Charitable Activities				
Schools		89,562	-	89,562
Other Trading Activities				
Training		9,172	-	9,172
Total income		253,287	-	253,287
Expenditure on:				
Raising Funds		(13,882)	-	(13,882)
Charitable activities		(218,943)	(34,260)	(253,203)
Other				
Total resources expended	3	(232,825)	(34,260)	(267,085)
Net (Expenditure)/Income		20,462	(34,260)	(13,798)
Transfers between funds	9	-	-	-
Net movement in funds		20,462	(34,260)	(13,798)
Reconciliation of Funds:				
Total funds brought forward		128,818	279,702	408,521
Total funds carried forward	8-9	149,280	245,442	394,723

Lifeskills - Learning for Living
(a company limited by guarantee)
Notes to the Financial Statements (Continued)
for the year ended 31 March 2020

3 Analysis of Charitable Activities

	2020	2019
	Total Funds	Total Funds
	£	£
Expenditure on Raising Funds:		
Costs (Salaries)	13,652	13,882
Total	<u>13,652</u>	<u>13,882</u>
Expenditure on Charitable Activities:		
Business		
Consultancy	1,178	2,066
Service Charge	39,320	38,456
Insurance	2,423	1,901
Security	-	156
Subscriptions	2,742	3,121
Catering	1,186	1,420
Printing, postage and stationery	2,528	3,022
Publicity	-	276
Sundry expenses	1,142	1,578
Staff		
Costs (Salaries)	120,400	124,483
Expenses - Staff	1,240	557
Staff Training	781	124
DBS	775	367
Volunteer Guide Expenses	9,098	10,094
Gifts	1,055	173
Clothing	823	826
Development		
Furniture/Fittings/Equipment	125	1,004
Repairs/Maintenance	1,955	1,491
Projects		
LEJOG	-	24,924
Depreciation	34,260	34,260
Governance Costs		
Accountancy and financial advice	369	369
Audit Fees	3,576	2,536
Total	<u>224,977</u>	<u>253,203</u>
Total Expenditure	<u>238,630</u>	<u>267,085</u>

Lifeskills - Learning for Living
(a company limited by guarantee)
Notes to the Financial Statements (Continued)
for the year ended 31 March 2020

4 Tangible fixed assets

Fixed assets at 31 March 2020 represented costs incurred on the refit of the scenarios in the centre during 2016/17.

Gifts in kind and short life assets of furniture and equipment are charged directly to resources expended. Internal fixtures and fittings acquired prior to 2016 have also been charged directly to resources expended as they are estimated to have only a limited market value.

Cost	Centre Refit	Total
Cost at 1 April 19	342,599	342,599
Additions	-	-
At 31 March 20	342,599	342,599
Depreciation		
At 1 April 19	100,838	100,838
Charge for the year	34,260	34,260
	135,098	135,098
Net book value at 31 March 20	207,501	207,501
Net book value at 31 March 19	241,761	241,761
5 Debtors	2020	2019
	£	£
Trade debtors	10,204	29,763
Prepayments and accrued income	1,323	3,549
	11,527	33,312
6 Creditors: amounts falling due within one year	2020	2019
	£	£
Taxes and social security costs	4,123	3,647
Accruals and deferred income	2,211	8,384
	6,334	12,032
Deferred income		
	£	
Balance as at 1 April 2019	-	
Amount released during the year	-	
Amount deferred during the year	-	
Balance as at 31 March 2020	-	

7 Share capital

The company is limited by guarantee. Every member of the charity undertakes to contribute such amount as may be required (not exceeding £1) to the charitable company's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the charitable company's debts and liabilities contracted before he or she ceases to be a member.

Lifeskills - Learning for Living
(a company limited by guarantee)
Notes to the Financial Statements (Continued)
for the year ended 31 March 2020

8 Unrestricted funds of the charity

2019-2020

	General Fund 2020 £	Designated Fund 2020 £	Total 2020 £
Balance at 1 April 2019	149,280	-	149,280
Incoming resources	203,774	-	203,774
Resources expended	(204,370)	-	(204,370)
Transfers	-	-	-
Balance at 31 March 2020	148,684	-	148,684

2018-2019

	General Fund 2019 £	Designated Fund 2019 £	Total 2019 £
Balance at 1 April 2018	128,818	-	128,818
Incoming resources	253,287	-	253,287
Resources expended	(232,825)	-	(232,825)
Transfers	-	-	-
Balance at 31 March 2019	149,280	-	149,280

The "Unrestricted - Designated" fund shows funds allocated by the Management Board as a commitment to develop additional facilities. These have been spent during the year.

9 Restricted funds of the charity

2019-2020

	Balance at 01-Apr 2019 £	Incoming resources £	Resources expended £	Transfer between Reserves £	Total £
Older People	3,018	-	-	-	3,018
Redevelopment	662	-	-	-	662
Redevelopment fixed asset fund	241,761	-	(34,260)	-	207,501
	245,441	-	(34,260)	-	211,181

2018-2019

	Balance at 01-Apr 2018 £	Incoming resources £	Resources expended £	Transfer between Reserves £	Total £
Older People	3,018	-	-	-	3,018
Redevelopment	662	-	-	-	662
Redevelopment fixed asset fund	276,021	-	(34,260)	-	241,761
	279,701	-	(34,260)	-	245,441

The Older People project trains and educates the over 60's about safety issues.

Redevelopment relates to the costs of redeveloping the centre to meet demand.

Training relates to funding received from Awards for All, specifically for training for new and existing volunteers and clients.

Transfers

These are included to:

- a. close a fund in accordance with the funders provisions
- b. reflect visits to the centre funded by supporting organisations

**10 Analysis of net assets by fund
2019-2020**

	Current assets £	Current liabilities £	Fixed assets £	31 March 2020 £
Unrestricted funds				
General fund	155,019	(6,334)	-	148,685
Restricted funds				
Older People	3,018	-	-	3,018
Redevelopment	662	-	-	662
Fixed asset - redevelopment fund	-	-	207,501	207,501
All funds	158,699	(6,334)	207,501	359,866

**10 Analysis of net assets by fund
2018-2019**

	Current assets £	Current liabilities £	Fixed assets £	31 March 2019 £
Unrestricted funds				
General fund	164,992	(12,032)	-	152,960
Restricted funds				
Older People	3,018	-	-	3,018
Redevelopment	662	-	-	662
Fixed asset - redevelopment fund	-	-	241,763	241,763
All funds	168,672	(12,032)	241,763	394,723

Lifeskills - Learning for Living
(a company limited by guarantee)
Notes to the Financial Statements (Continued)
for the year ended 31 March 2020

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2020	2019
	Number	Number
Centre Management	5	5
Employment costs		
	£	£
Wages and salaries	121,741	121,828
Employers National Insurance	10,847	11,434
Pension	4,465	5,103
	137,053	138,365

Key management personnel are Andy Townsend and Louise Salter, whose total employment benefits were £77,527 (2019: £79,287)

No employees had employee benefits in excess of £60,000 (2019: none)

12 Trustees and other Related Parties

	2020	2019
Number of trustees who were paid expenses	-	-
Total amount paid	-	-

There were no related party transactions during the year (2019: none)