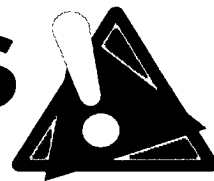


Charity No:  
1080747  
Company No:  
03944179

# Lifeskills

LEARNING FOR LIVING



## Annual Report and Accounts 2022/2023

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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](mailto:manager@lifeskills-bristol.org.uk)

Website: [www.lifeskills-bristol.org.uk](http://www.lifeskills-bristol.org.uk)

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

**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: Lisa Twyman, (appointed 31<sup>st</sup> January 2023)

Maxine Targett

Edwina Whitwell

Julie Lansley

Tim Grice, (resigned 25<sup>th</sup> January 2023)

Wendy Parker

#### PATRONS

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

Julie Mytton, Professor of Public Health 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

Errol Taylor, Chief Executive, RoSPA

Tom Mullarkey, MBE

#### 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	North Somerset Council
Avon Fire and Rescue Service	North Somerset – Public Health
Bath & North East Somerset Council	Royal National Lifeboat Institution
Bristol City Council	Royal Society for the Prevention of Accidents
Co-op Stores	South Gloucestershire Council
Great Western Railway	South Gloucestershire – Public Health
National Grid	Wales and West Utilities

## **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.

**Independent Examiner:** Joshua Kingston, BSc ACA, Burton Sweet Limited, The Clock Tower, 5 Farleigh Court, Old Weston Road, Flax Bourton, Bristol, BS48 1UR

## **Chairman's Report**

This year has seen school visits return to near pre-pandemic numbers with the resultant improved school income. Schools continue to show appreciation for the experience Lifeskills provides to year 6 pupils and our bookings are filled as soon as available. Coach costs have increased making it harder for smaller groups to cover the cost. We are working with these schools to continue whenever possible.

Volunteer numbers remain around 80 overall with a number of long-term volunteers now leaving due to age but being replaced by new volunteers. We have managed to keep a steady flow of new recruits through a strong recruitment programme by our staff. Morale is high and volunteers continue to show great loyalty. Ideally, we seek a further 10-12% addition to our volunteer numbers.

Gemma Graville has now settled into her role as General Manager. Significant IT improvements on Gemma's initiative have led to much greater efficiency in office working output. Staff changes in the year have seen the retirement of Celia Pendlington and the recruitment of Amy Weston-Parkes as a very able apprentice. Under Gemma's enthusiastic leadership our team has provided great service for Lifeskills throughout the year.

An early decision in the year was to concentrate on increasing our relationship with new and existing Partners, to bring in additional funding for the charity. Under Sam Jury's initiative the initial results of this are seen in our funding results for the year and we expect this to bear further fruit in the coming year.

Our Directors have moved from monthly meetings to every two months, reflecting the greater post pandemic certainty we have in the management of the charity. In January 2023 Tim Grice resigned but we welcomed Lisa Twyman as Treasurer. Having served 6 years as chair in February 2023, Kevern Jenkin stood down but was unanimously re-elected by the other Directors for a second term.

Post pandemic, Lifeskills has re-established itself as an important safety learning experience for primary schools in our area and our funding initiatives are leading to additional financial support to the charity.

**Kevern Jenkin**  
**Chairman**

## **REPORT FROM THE DIRECTORS/MANAGEMENT BOARD for the YEAR ENDED 31 MARCH 2023**

The Directors/Management Board are pleased to present their report together with the charity's financial statements for the year ended 31 March 2023.

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 October 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 (temporarily stopped due to funding)

#### **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 (7) and a Board of Directors (6). The Board meets four times a year to administer the Charity. Lifeskills employs two full-time and two 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.

Visitor numbers during 2022/3 increased from the previous year. However, due to remaining covid restrictions, which required us to reduce group sizes, numbers have still not reached pre Covid levels. During the financial year 2022/23 8,395 Year 6 Primary School children visited the Centre bringing the overall total to 196,030.

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 21<sup>st</sup> 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 218 visitors accessed the centre – some as one off, one to one visits and others visiting in groups and/or making repeat visits. 33 organisations have benefitted from bringing service users to the centre. 54 people who support people 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 280 SEN visitors from 18 different organisations, some of these

were repeat visits for small groups of children. 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 are currently suspended 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. Activities are currently suspended due to funding cuts.

**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 Ombea 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 8 questions, and results are showing an average improvement from 37% correct answers pre-visit to 87% 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. Any suggestions for improvements are taken into consideration and implemented where possible.

**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** - 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: Burton Sweet, our independent examination provider; 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 2023**

Centre Manager: Gemma Graville

Programme Co-ordinator: Celia Pendlington, resigned July 2022

Partnerships and Development Manager: Sam Jury

Programme Co-ordination: Dan Radford

Volunteering Officer: Amy Weston Parkes, joined August 2022

**Volunteers** - We have 76 volunteers trained as volunteer guides and hosts.

**Partners** - 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**

School numbers were still slightly reduced from pre-covid levels, but income from school entry fees has increased from last year to £63,304.

General donations are showing a slight decrease from £75.7k in 2021/22 to £75.1k in the current year. Two significant contributors to this figure were grants from the National Lottery, who supplied funding for new technology, And Avon and Somerset Police, who are helping to fund a new scenario. It is also worth noting that last year's figure included an £8.1k insurance settlement following disruption to services caused by the Covid Pandemic. Total funds from donations and legacies are showing at £144,050, which is an increase of £31.9k on last year. £35k of this is in relation to a donation from GWR, of which £14k was used for scenario improvements. There was no Investment income earned in the year. The amount earned in the prior year was nil.

Expenditure on unrestricted funds increased from £187.9k in the prior year to £219.9k. This was mainly due to the funded scenario improvements mentioned above.

Total Staff Costs for the year were £92.6k, an increase of £2.3k on the prior year. This was down to changes in personnel during the year. £1,564 of the cost relates to statutory recognition of a provision for potential holiday pay accrued by staff.

All expenditure from designated funds of £34.3k is depreciation attributable to the capitalised redevelopment costs. This cost will be incurred on an annual basis for another 5 to 6 years.

This year the result from unrestricted activities was a deficit of £7.4k of which 37.2k relates to depreciation.

### **Reserves Policy**

The Trustees 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 expenditure.

Based on previous years (not affected by Covid) levels of expenditure this figure equates to approximately £200,000. The Balance Sheet for the year ending 31 March 2023 shows unrestricted general funds of £174,496, which is below this target. However, as a result of careful expenditure management and savings made on staff costs we believe the figure to be close to a one year expenditure.

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 Operational Plan forms the foundation of ongoing 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.

In light of the recent pandemic, we have paid particular attention to the associated risks in running our programmes and have put specific measures in place to address them.

**Independent Examiners** – In June 2021 Burton Sweet were elected to carry out an independent examination of the charity's accounts on an ongoing basis.

**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.

The schools programme restarted in September 2021. However, as Covid was still a significant concern, schools visiting during the 2021/22 academic year, booked in at a reduced capacity. Visitor capacity increased for the 2022/23 academic year although still at a slightly reduced level. Whilst this has impacted income, Lifeskills still has sufficient cash reserves to continue operating as a going concern.

## Statement of trustees' responsibilities

The trustees (who are also directors of Lifeskills Learning for Living for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the strategic report and directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As stated in the Governing Document:

- Apart from the first charity trustees, every trustee must be appointed for a term of up to six years by a unanimous resolution passed at a properly convened meeting of the charity trustees.
- A trustee is eligible for reappointment for more than one six-year term.
- If a trustee chooses to retire before the six-year term, this needs to be done in writing (but only if enough charity trustees will remain in office when the notice of resignation takes effect to form a quorum for meetings).
- In selecting individuals for appointment at charity trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO

It is crucial that any trustee joining feels enthusiastic and committed to the vision, values, mission and purpose of Lifeskills. A skills audit may be carried out and regularly monitored by the current trustees to clarify what gaps need to be filled when a trustee leaves or a new trustee is taken on.

Potential Trustees must be above the age of 18 and have skills or experience that have been identified as being of benefit to the charity. They may be approached in a variety of ways including word of mouth, emails, professional networks, and advertisements. Candidates that have expressed an interest in becoming a trustee will be contacted by the Chairman or Centre Manager by phone, video call or face-to-face to explore whether they would be appropriate and wish to continue. If they wish to proceed further, they are invited to:

- Send in a CV and covering letter, outlining their relevant interests, skills and experience and how they would be able to contribute to Lifeskills.
- meet at least two current trustees for a semi-structured interview. This could well be at a Committee Meeting.

If it is then decided that the new person can be taken on as trustee, eligibility checks will be followed up including reference requests and DBS checks where necessary. They will receive an induction and requested to declare any conflicts of interest.

## **Independent examiner's report to the trustees of Lifeskills Learning for Living ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

### **Responsibilities and basis of report**

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

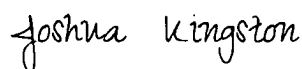
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Joshua Kingston, BSc ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: 04 September 2023

**LIFESKILLS - LEARNING FOR LIVING**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 MARCH 2023**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
<b>Income from:</b>					
Donations and legacies	<b>2</b>	144,050	-	144,050	112,193
Charitable activities	<b>3</b>	68,489	-	68,489	27,153
<b>Total income</b>		<u>212,539</u>	<u>-</u>	<u>212,539</u>	<u>139,346</u>
<b>Expenditure on:</b>					
Raising funds	<b>4</b>	16,800	-	16,800	18,480
Charitable activities	<b>5</b>	203,089	-	203,089	173,083
<b>Total expenditure</b>		<u>219,889</u>	<u>-</u>	<u>219,889</u>	<u>191,563</u>
<b>Net income/(expenditure) and movement in funds</b>	<b>6</b>	<u>(7,350)</u>	<u>-</u>	<u>(7,350)</u>	<u>(52,217)</u>
<b>Total funds at start of year</b>	<b>14</b>	303,986	-	303,986	356,203
<b>Total funds at end of year</b>	<b>14</b>	<u>296,636</u>	<u>-</u>	<u>296,636</u>	<u>303,986</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

**The notes on pages 14 to 20 form part of these financial statements  
See note 9 for fund-accounting comparative figures**

**LIFESKILLS - LEARNING FOR LIVING****BALANCE SHEET****AS AT 31 MARCH 2023****Company number: 03944179**

	<b>Note</b>	<b>2023 £</b>	<b>2022 £</b>
<b>Fixed assets</b>			
Tangible assets	<b>10</b>	122,140	138,981
		<u>122,140</u>	<u>138,981</u>
<b>Current assets</b>			
Debtors	<b>11</b>	39,787	13,097
Cash at bank and in hand		183,156	165,723
		<u>222,943</u>	<u>178,820</u>
<b>Liabilities</b>			
Creditors : amounts falling due within one year	<b>12</b>	(48,447)	(13,815)
<b>Net current assets</b>		<u>174,496</u>	<u>165,005</u>
<b>Net assets</b>		<u>296,636</u>	<u>303,986</u>
<b>FUNDS</b>			
<b>Unrestricted funds</b>			
General funds	<b>15</b>	174,496	165,005
Designated funds	<b>15</b>	122,140	138,981
<b>Total funds</b>		<u>296,636</u>	<u>303,986</u>

For the year ended 31 March 2023, the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Act.

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

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

04 September 2023

These financial statements were approved by the Trustees on ..... and are signed on their behalf by:

*Kevern Jenkin*

Kevern Jenkin  
Chairman

**The notes on pages 14 to 20 form part of these financial statements**

**LIFESKILLS - LEARNING FOR LIVING**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

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**1 Accounting policies**

**Accounting convention**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

**Income**

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

**Expenditure**

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

**Raising funds**

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

**Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

**Pension costs and other post-retirement benefits**

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

**Tangible fixed assets**

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £1,000 are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

Centre Refit	- over 10 years; straight line
Equipment	- over 4 years straight line

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid after taking account of any discounts due.

**Cash and cash equivalents**

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.

**Creditors**

Creditors and provisions 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 estimated. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**LIFESKILLS - LEARNING FOR LIVING**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

**1 Accounting policies (*continued*)**

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees.

They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in the notes of the financial statements.

**2 Income from: Donations and legacies**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Donations	75,101	-	75,101	75,693
Grants from Partner Organisations	68,949	-	68,949	36,500
	<u>144,050</u>	<u>-</u>	<u>144,050</u>	<u>112,193</u>

All income from donations and legacies in 2022 was unrestricted.

**3 Income from: Charitable activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Schools entry fees	63,304	-	63,304	26,253
Training	5,185	-	5,185	900
	<u>68,489</u>	<u>-</u>	<u>68,489</u>	<u>27,153</u>

All income from charitable activities in 2022 was unrestricted.

**4 Expenditure on: Raising funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Fundraising consultancy	16,800	-	16,800	18,480
	<u>16,800</u>	<u>-</u>	<u>16,800</u>	<u>18,480</u>

All expenditure on raising funds in 2022 was unrestricted.



**LIFESKILLS - LEARNING FOR LIVING**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

**5 Expenditure on: Charitable activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
<b>Office Costs</b>				
Consultancy	1,174	-	1,174	1,172
Service charge	40,151	-	40,151	21,568
Insurance	3,135	-	3,135	2,728
Subscriptions	1,719	-	1,719	1,790
Catering	1,296	-	1,296	285
Printing, postage and stationery	1,079	-	1,079	2,668
Publicity	144	-	144	-
IT costs	4,031	-	4,031	-
Telephone	1,476	-	1,476	-
Administration costs	727	-	727	369
<b>Staff</b>				
Costs (Salaries)	92,598	-	92,598	89,485
Expenses - Staff	489	-	489	442
Staff training	431	-	431	378
DBS	525	-	525	435
Volunteer guide expenses	9,146	-	9,146	5,194
Gifts	51	-	51	65
Clothing	301	-	301	432
<b>Development</b>				
Furniture/Fittings/Equipment	2,601	-	2,601	3,999
Repairs/Maintenance	2,242	-	2,242	1,724
<b>Projects</b>				
Older People	-	-	-	3,018
Redevelopment	-	-	-	677
Depreciation	37,187	-	37,187	34,260
<b>Governance Costs</b>				
Independent examiner fee				
- Accounts preparation	1,550	-	1,550	1,434
- Independent examination	1,036	-	1,036	960
	<u>203,089</u>	<u>-</u>	<u>203,089</u>	<u>173,083</u>

In the prior year, all expenditure on charitable activities was unrestricted except for £3,695 which was restricted. This related to £3,018 for Older People and £677 for Redevelopment.

**LIFESKILLS - LEARNING FOR LIVING**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

**6 Net income/(expenditure) for the year**

This is stated after charging:

		<b>2023</b>	2022
		<b>£</b>	<b>£</b>
Independent examiners' remuneration	- for examination services	1,036	960
	- for accounts preparation	1,550	1,434
Trustees' travel, meeting and training expenses		-	-
Depreciation		37,187	34,260
		<b>37,187</b>	<b>34,260</b>

No Trustees have been reimbursed for their out of pocket travel expenses (2022: Nil).

No Trustee received any remuneration during the year.

**7 Staff costs and numbers**

The aggregate payroll costs were:

	<b>2023</b>	2022
	<b>£</b>	<b>£</b>
Wages & salaries	87,201	83,894
Social security costs	1,808	2,594
Pension contributions	3,546	3,733
	<b>92,555</b>	<b>90,221</b>

No employee received emoluments of more than £60,000 in the current or prior year.

The average weekly number of employees during the year was 4 (2022: 4), calculated on the basis of average headcount.

The total employment benefits received by key management personnel including employer national insurance and employer pension were £49,199 (2022: £43,373).

**8 Taxation**

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

**LIFESKILLS - LEARNING FOR LIVING**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

**9 Statement of Financial Activities comparative figures**

<b>For the year ended 31 March 2022</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>
<b>Income from:</b>			
Donations and legacies	112,193	-	112,193
Charitable activities	26,253	-	26,253
Other trading activities	900	-	900
<b>Total income</b>	<b>139,346</b>	<b>-</b>	<b>139,346</b>
<b>Expenditure on:</b>			
Raising funds	18,480	-	18,480
Charitable activities	169,388	3,695	173,083
<b>Total expenditure</b>	<b>187,868</b>	<b>3,695</b>	<b>191,563</b>
<b>Net income/(expenditure) for the year</b>	<b>(48,522)</b>	<b>(3,695)</b>	<b>(52,217)</b>
<b>Transfer between funds</b>	<b>(15)</b>	<b>15</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(48,537)</b>	<b>(3,680)</b>	<b>(52,217)</b>
<b>Total funds at start of year</b>	<b>352,523</b>	<b>3,680</b>	<b>356,203</b>
<b>Total funds at end of year</b>	<b>303,986</b>	<b>-</b>	<b>303,986</b>

**10 Tangible fixed assets**

	<b>Centre Refit £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2022	342,599	-	342,599
Additions	14,400	5,946	20,346
At 31 March 2023	<b>356,999</b>	<b>5,946</b>	<b>362,945</b>
<b>Depreciation</b>			
At 1 April 2022	203,618	-	203,618
Charge for the year	35,700	1,487	37,187
At 31 March 2023	<b>239,318</b>	<b>1,487</b>	<b>240,805</b>
<b>Net book value</b>			
At 31 March 2023	<b>117,681</b>	<b>4,459</b>	<b>122,140</b>
At 31 March 2022	<b>138,981</b>	<b>-</b>	<b>138,981</b>

**LIFESKILLS - LEARNING FOR LIVING**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

**11 Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due in less than one year:</b>		
Trade debtors	39,157	12,341
Prepayments and accrued income	630	756
	<u>39,787</u>	<u>13,097</u>

**12 Creditors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade creditors	4,579	2,584
Taxes and social security costs	1,564	1,564
Accruals and deferred income	42,304	9,667
	<u>48,447</u>	<u>13,815</u>

**13 Company Status**

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.

**14 Movement in funds**

**For the year ended 31 March 2023**

	<b>At 1 Apr 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31 Mar 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds</b>					
Older People Project	-	-	-	-	-
Redevelopment	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Unrestricted funds</b>					
Redevelopment fixed asset fund	138,981	-	(37,187)	20,346	122,140
General funds	165,005	212,539	(182,702)	(20,346)	174,496
	<u>303,986</u>	<u>212,539</u>	<u>(219,889)</u>	<u>-</u>	<u>296,636</u>
<b>Total funds</b>	<u>303,986</u>	<u>212,539</u>	<u>(219,889)</u>	<u>-</u>	<u>296,636</u>

**Restricted funds - Relating to prior year**

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. The transfer from general funds is to cover the expenditure out of the redevelopment fund which was cleared out during the year.

**LIFESKILLS - LEARNING FOR LIVING**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

**14 Movement in funds (continued)**

**Designated funds**

Redevelopment fixed asset fund - these funds represent the value of tangible fixed assets held in the Balance Sheet and are included within a separate designated fund to indicate that these funds are not available to be spent within general funds or free reserves without the sale of the assets. As at 31 March 2023 this reserve amounted to £122,140 (2022: £138,981).

The transfer in the year represents fixed asset additions.

**For the year ended 31 March 2022**

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	At 31 Mar 2022 £
<b>Restricted funds</b>					
Older People	3,018	-	(3,018)	-	-
Redevelopment	662	-	(677)	15	-
	<u>3,680</u>	<u>-</u>	<u>(3,695)</u>	<u>15</u>	<u>-</u>
<b>Unrestricted funds</b>					
Redevelopment fixed asset fund	173,241	-	(34,260)		138,981
General funds	179,282	139,346	(153,608)	(15)	165,005
	<u>352,523</u>	<u>139,346</u>	<u>(187,868)</u>	<u>(15)</u>	<u>303,986</u>
<b>Total funds</b>	<u>356,203</u>	<u>139,346</u>	<u>(191,563)</u>	<u>-</u>	<u>303,986</u>

**15 Analysis of net assets between funds**

	Unrestricted Designated Funds £	Unrestricted General Funds £	Total £
<b>As at 31 March 2023</b>			
Tangible fixed assets	122,140	-	122,140
Other net assets	-	174,496	174,496
	<u>122,140</u>	<u>174,496</u>	<u>296,636</u>
	Unrestricted Designated Funds £	Unrestricted General Funds £	Total £
<b>As at 31 March 2022</b>			
Tangible fixed assets	138,981	-	138,981
Other net assets	-	165,005	165,005
	<u>138,981</u>	<u>165,005</u>	<u>303,986</u>

**16 Related party transactions**

There were no transactions with trustees or other related parties in the current or prior year.