

LIFEWORKS CHARITY LIMITED

England & Wales · Charity number 1054167

Details

Other names	THE BIDWELL BROOK FOUNDATION LIMITED, BIDWELL BROOK FOUNDATION, LIFEWORKS, ROBINS, THE KOOL CLUB
Status	Registered
Legal form	Charitable company
Company number	03177139
Registered	1996-03-29
Register	View on the Charity Commission register

Contact

Address Lifeworks Charity
Lescaze Offices Room 33
Shinners Bridge
Dartington
Totnes
Devon

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Website www.lifeworks-uk.org

Activities

Objects: THE RELIEF OF PERSONS WITH LEARNING DIFFICULTIES BY THE PROVISION OF SUPPORT AND FACILITIES WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.

Activities: Lifeworks focuses on the needs of children with learning disabilities and their families, providing them with new opportunities that will lead to full, rewarding and active lives through the delivery of specialist further education, informal individualised learning programmes promoting independence and social skills, social care, short breaks and recreational projects.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability, Accommodation/housing, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- Cornwall
- Devon
- Torbay

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£2,479,606	£2,084,882	£2,217,850	48
2024-08-31	£3,494,837	£3,851,203	£1,823,126	58
2023-03-31	£3,126,918	£3,353,687	£2,179,492	100
2022-03-31	£3,112,565	£3,031,620	£2,406,261	98
2021-03-31	£2,810,838	£2,783,256	£2,325,316	96
2020-03-31	£2,737,376	£2,594,532	£2,297,734	83

Trustees

Name	Role	Appointed
PAUL CLARKSON	Chair	
Andrew Vaughan		2024-12-03
Brian Harty		2021-06-25
Helen Flint		2025-09-23
Louisa Mackenzie		2025-07-03
Maureen Alderson		2023-05-09
Sarah Puleston		2023-07-19

LIFEWORKS CHARITY LIMITED

England & Wales - Charity number 1054167

Accounts

Lifeworks Charity Limited
(A Charitable Company Limited by Guarantee)
Annual Report and Financial Statements
For the Year Ended 31 August 2025

Company Number: 03177139
Charity Registered in England and Wales Number: 1054167

Lifeworks Charity Limited
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For the Year Ended 31 August 2025

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Lifeworks Charity Limited
Reference and Administrative Details
For the Year Ended 31 August 2025

Trustee Directors

P J J Clarkson – Chair
M A W Alderson
H Flint (from 23 September 2025)
B Harty
L Mackenzie (from 3 July 2025)
S Puleston

Senior Leadership Team

Chief Executive & College Principal
Head of Finance & Governance

K Dorow (from 26 June 2025)
J Parsons (until 16 May 2025)

Charity Number

1054167

Company Number

03177139

Principal Address and Registered Office

Lescaze Offices Room 33
Shinners Bridge
Dartington
Totnes
Devon
TQ9 6JD

Auditors

Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Bankers

Lloyds Bank plc
Fore Street
Totnes
Devon
TQ9 5HH

Solicitors

Nash & Co Solicitors LLP
Beaumont House
Beaumont Park
Plymouth
PL4 9BD

Lifeworks Charity Limited
Trustees' Report
For the Year Ended 31 August 2025

The Trustees, who are also directors of the Charity for the purposes of the Companies Act, present their annual report (incorporating the directors report as required by company law) and audited financial statements for the year ended 31 August 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements, comply with the Charity's governing document, applicable law and the requirement of the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS 102) (implemented 1 January 2019), and are in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Lifeworks Charity Limited is a charity and a charitable company and is variously referred to throughout this report as either "the Charity" or "the Company". The Charity operates under the name of "Lifeworks". It was incorporated 25 March 1996 as a company limited by guarantee, governed by a memorandum and articles of association. The charity was previously named "The Bidwell Brook Foundation Limited" but changed its name on the 15 February 2013 to "Lifeworks Charity Limited". Its company number is 03177139 and its Charity registration number is 1054167. The registered office is Lescaze Offices Room 33, Shinnars Bridge, Dartington, Totnes, Devon, TQ9 6JD.

References and Administrative Details

Administrative information is given in a separate section at the front of these accounts.

Directors and Trustees

The directors of the Company are the Charity's trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the period and since the period end are as follows:

- M A W Alderson
- P J J Clarkson Chair
- H Flint (appointed 23 September 2025)
- B Harty
- C Laithwaite (resigned 20 December 2024)
- L Mackenzie (appointed 3 July 2025)
- S Puleston
- A Vaughan (appointed 3 December 2024, resigned 7 February 2026)

None of the Trustees have any beneficial interest in the Company. All of the Trustees are members of the Company and guarantee to contribute £10 in the event of a winding up.

Structure, governance and management

The Board of Trustees ("BOT") oversees the administration of the Charity and meet formally a minimum of four times during the year. In addition, the CEO holds Trustee update meetings via Teams four times during the year, between full Board meetings. Alongside these, a number of strategy meetings took place during the year with Trustees and members of the Senior Lifeworks Team (considered to be the Key Management Personnel).

A Finance Sub-Committee, and a College Governance Committee both report to the Board, with two Trustees per sub-committee attending these meetings during the year.

Day to day management of the Charity is delegated to the CEO and the newly created Charity Management Team, replacing the former Senior Leadership Team structure. The Trustees take advice from external professionals, dependent on the nature of any specialised support they need.

The charity uses a variety of methods for attracting Trustees which include recommendations and external and internal advertising. The charity mainly advertises in the volunteering community and on our website.

There is a Trustee Recruitment policy in place, and in terms of the process, the charity asks for a CV initially, from there it is usual for the candidate to meet on an informal basis with the CEO. Once this has happened, they would be asked to complete an application form and are invited to an interview which is usually attended by the Chair of the Board and another Trustee. Standard safer recruitment practices are applied in line with policy and procedure which includes obtaining two satisfactory references and an enhanced DBS check. In addition to this they are also required to complete a declaration of eligibility.

All new Trustees receive a Charity Induction which includes visiting the service areas and being introduced to staff. They also undertake a number of e-learning courses which include safeguarding, MCA & DOLS and GDPR. Trustees also attend governance training which forms part of their Induction.

The arrangements for setting the pay and remuneration of Key Management Personnel

Senior executive pay is set after considering organization turnover, number of employees, in-job risk, and any other benefits and incentives and benchmarking within the charitable, education and care sector.

Pay scales for managers, administration support staff, care team and ancillary staff are bench marked against comparable roles, level of relevant qualifications and ability to recruit within the locality.

Lifeworks is a Real Living Wage employer.

Public Benefit

The Trustees have due regard for the Charity Commission's guidance on public benefit and have completed a public benefit review and concluded that the activities during the year are in accordance with the Charitable Objectives of the Charity and satisfy the requirements of identifiable benefit to the public.

Objectives & Activities

The organisation is a charitable company limited by guarantee, incorporated on the 25th March 1996. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

The aim of the Charity is to provide support to individuals with learning disabilities through the provision of services and advice aimed at improving the conditions of their lives, their families, and their futures.

Lifeworks' vision is for an inclusive society where there is true equity, and where people with learning disabilities are valued, accepted, and empowered to fulfil their potential.

Lifeworks' mission is to create opportunities for people with learning disabilities to have a great life.

We achieve this by delivering aspirational activities and services, and we work in partnership with others to ensure the right support is provided at the right time in the right way. We are a learning organisation so we invest in our staff and believe that everything we do must be outstanding for those who use our services, their families and those who invest in us. We deliver support through ambitious needs-led services in care, education and community projects.

Overview

Sesame

Sesame is a 4-bedroom residential house in Torquay for adults with learning disabilities. The house was bought by Lifeworks in 2009, and after a major refurbishment, opened in its current format as a Care Home, providing a home from home environment. This beautiful home sits in a quiet, yet conveniently set, location in Torquay and provides a calm environment to enjoy an independent lifestyle with the support of 24-hour care.

Its mission is to continue the support we give families by providing full residential care for adults with learning disabilities. Its aim is providing care in a safe and accessible home and to support these adults towards a more independent and fulfilling life by continuing their learning in the homes, development of independent living skills, as well as engaging with a broad range of activities in the local community.

We are committed to maintaining a consistent approach to the running of Sesame in line with our charity values: person-centered, respectful, kind, positive, trustworthy and courageous, ensuring our residents experience a caring home environment, and we are supporting them to achieve their very best futures.

Residents are supported to access other services within the charity and join in with a range of activities, e.g. baking sessions and attending the college student drop in cafe.

The home has full registration with the Care Quality Commission (CQC), with the last full inspection conducted in December 2023.

Revenue funding comes from Devon County Council and Torbay & Devon NHS Foundation Trust, who commission and place the people we support. In addition, the charity fundraises to develop both the environment and the community involvement to enhance the independent outcomes of the people living with us.

Residents' and relatives' voices are crucial in influencing how we run our services, and we strive to ensure that these continue to shape how we work and the services we provide. A range of family activity days have now also been implemented to ensure we continue to support residents where possible to have positive engagements with their relatives, here within their home.

Key Impacts: Sesame continues to be a happy and well managed home. The committed and stable staff team work together to achieve excellent outcomes for the residents. The service provides a safe and caring home for a maximum of 4 people. We are at full capacity, and all residents are happy and thriving.

December 2023 CQC Inspection overall outcome: Good, with all areas receiving a good rating (safe, effective, caring, responsive, well-led).

Full CQC report: [Sesame HTML report for assessment AP1157 - Care Quality Commission](#)



Lifeworks College

Lifeworks College is a small specialist independent Further Education College, which opened in 2011, that provides a safe and supportive learning environment for young people from the ages of 16 to 25 who have learning disabilities and hold an Education, Health and Care Plan. The college is located in a beautiful village environment, with a strong community spirit, close to the town of Totnes in South Devon. It offers a comprehensive program of personal, social and vocational education on a daily basis. Staff work closely with the students' families, local businesses, and outside agencies, to deliver its main outcomes for learners of independence, personal development, employment and community involvement.

It is fully registered with the Department of Education, funded by the Education and Skills Funding Agency (ESFA/DfE), Local Authority SEND Commissioning, and is inspected and graded by Ofsted – with current grading an overall Good rating with two Outstanding grades for Personal Development, and Behaviours and Attitudes.

The college provides an aspirational curriculum, offering a comprehensive program of personal, social and vocational education, along with a strong enrichment program, which includes a range of active wellbeing and creative sessions, and tutorials. All students undertake a work placement, and these are placed in relation to their chosen career path and suitable location.

The college students population continues to grow year on year.

Students are also provided with opportunities to attend residentials and extracurricular activities. The curriculum is tailored to meet the needs of the individual, ensuring all students are supported to reach their full potential.

There is a strong student voice through the established Student Council, and these, along with the Parent Forum, and employers, help to shape the development of the curriculum and study program. Staff work closely with the students' families/carers, local businesses, and outside agencies to deliver its main outcomes of independence, personal development, employment, and community involvement.

The college had a full Ofsted Inspection in November 2024, with this demonstrating the significant and rapid improvement of the college and is testament to the continued dedication of the staff to ensure the best possible outcomes for all students.

Inspection outcome

The overall outcome of the inspection on 27 November 2024 was:

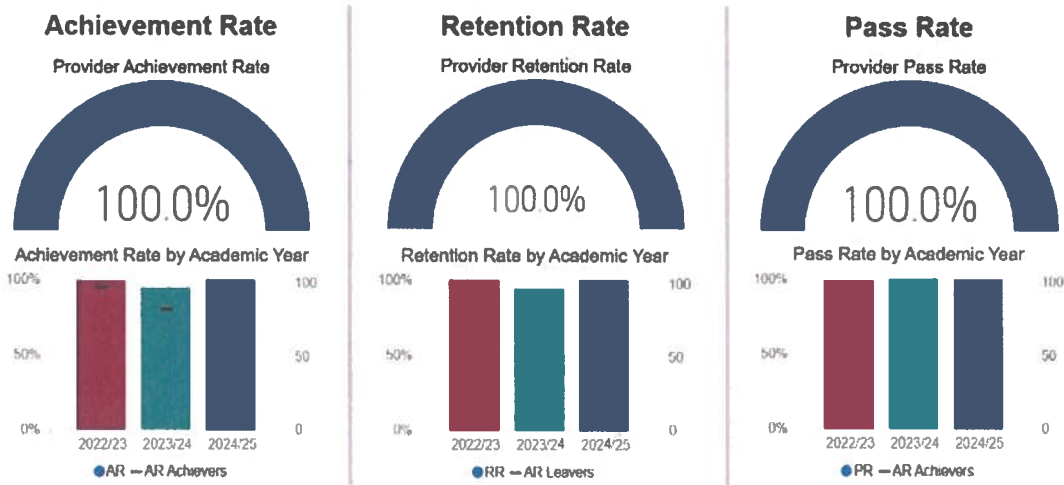
Good

Quality of education:	Good
Behaviour and attitudes:	Outstanding
Personal development:	Outstanding
Leadership and management:	Good
Provision for learners with high needs:	Good

Full report: [Lifeworks College - Open - Find an Inspection Report - Ofsted](#)



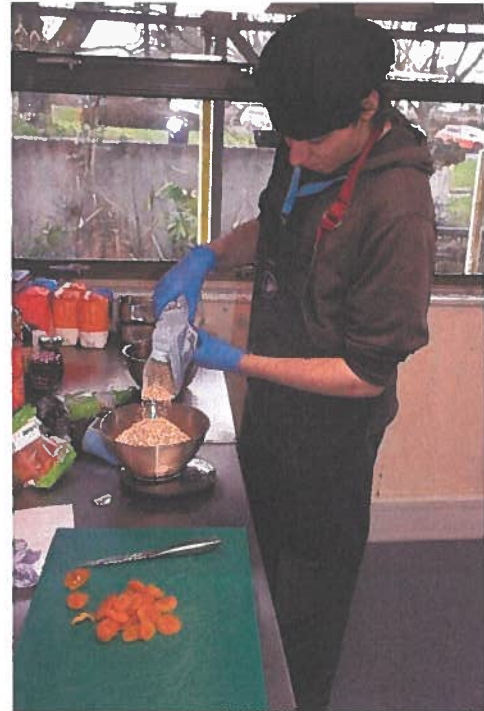
Key Impacts:-



- **Achievement Rates** – Through highly effective teaching, learning, and assessment, supported by a rigorous quality assurance process, Lifeworks College has seen a consistent and significant improvement in achievement rates across the Study Programme, reaching an impressive 100% demonstrating consistent improvement over the last three years
- **Artsmark Gold Award** – Lifeworks College was once again proud to achieve the prestigious Gold Award, a recognition of the college’s commitment to high-quality arts education.
- **Prestigious Trinity Champion Centre 2024-2025** – champion centres are recognised by Trinity for their successful delivery of qualifications and demonstrates our strong exam results, exciting programme of events and positive impact on Learners.
- **Unique Arts Award** – In a national competition, one student secured 1st prize, with another student winning 2nd place, showcasing the extraordinary artistic talent within the college.
- **Duke of Edinburgh (DofE) and Jubilee Challenge** – 100% of learners who participated successfully completed and achieved their DofE Awards, a remarkable accomplishment that highlights their resilience, determination, and teamwork. The experience was enriched with many memorable moments, but the epitome of the powerful demonstration of the college’s ethos of care, perseverance, and unwavering support. DofE programme not only fosters personal achievement but also develops core employability skills highly valued by employers, including problem-solving, teamwork, communication, and resilience under challenge. Learners demonstrated independence, leadership, and commitment, all of which translate directly into workplace readiness. The pride and sense of accomplishment were profound, with many learners now inspired and eager to take part again in 2026.



- Careers South West Compass assessment awarded 100% for the second year. This is aligned to the Gatsby Benchmarks and demonstrates the strong commitment of the college to supporting students with next steps to career development.





Lifeworks Day Services

Day Services is the new umbrella title for all our day service activities, bringing together Youth Clubs, Holiday Clubs, and Adult Day Services which enables young people and adults to better access work and community activities that link to transition and preparing for greater independence, as well as social and community interaction.

Key Elements:

Youth & Adult Social Clubs: our first club opened in 1999. The club ethos is to provide recreational and educational clubs for young people with learning disabilities by offering a diverse range of opportunities for socialising, developing friendships, offering support for families and carers and progressing skills essential for independent living. The clubs run on Saturdays. The wide range of activities support the young people 12 – 17, and 18 years plus, to access the community and bring together what has been learnt at school, College and home to support their transition into being an active member of their local community. The club membership continues to grow year on year.

Holiday Clubs: offer a wide range of activities and social opportunities to young people with learning disabilities across South Devon during school/ college holidays. We have expanded the age range and continue to gather feedback from our stakeholders to ensure we meet needs and offer those opportunities that may not otherwise be available.

The clubs are funded through direct payments, commissioning, parental contributions, and fundraising.



Adult Day Services:

After consultation with our current service users and local Commissioners, in September 2024 an Adult Day Services provision was introduced: Monday to Friday for those adults with learning disabilities over 18, not in full-time education, employment or training. The service is designed to offer a diverse range of activities. Each day focuses on a theme, with activities being personalised, giving participants the opportunity to engage in activities that support personal growth, creativity, and community involvement.

Themes include:

- **Preparation for Adulthood:** A focus on developing skills needed for independent living, further education, and employment readiness
- **Home Baking & Gardening:** Hands-on sessions to explore baking and gardening, encouraging creativity and practical skills, using ingredients harvested from our garden into cooked dishes, whilst learning how to budget and create budget friendly menus.
- **Creative Day:** A day dedicated to expression through crafts, music, drama, and other creative outlets. One great example is the animation project collab with the Phoenix Theatre.
- **Community Engagement & Life Skills:** Activities aimed at fostering connections within the community and building essential life skills for daily living, along with local community projects, such as the weekly upkeep of the Totnes Sensory Garden, originally created by the college students.

- **Active Leisure:** Physical activities designed to promote health and well-being, as well as educating on how to keep the body and mind healthy. A current favourite is the yoga and mindfulness sessions.



Key Impacts:

- an improvement in confidence and socialising
- maintaining a healthy level of physical activity
- being happy, having fun and meeting new friends
- developing a greater understanding of food, nutrition and other health-related issues
- taking part in fun and engaging activities that support their development
- feeling safe and secure
- getting access to the right support services
- development of new skills or knowledge
- taking part in new experiences, for example nature walks, visiting National Trust properties and local farms
- accessing work experience and volunteering placements
- improved skills for life, independence, and life as an adult

Lifeworks Central Support Services

All front-line services are supported by Lifeworks Central Support Services. The team provides financial, HR, GDPR, and Health & Safety support.

Finance & Fundraising

Our fundraising efforts continue so that we are able to deliver projects that enable the people whom we support to access valuable activities that promote engagement with their local community and encourage transformation from social and economic disadvantage.

Our aim is to achieve complete confidence and public trust by demonstrating good stewardship of funds and demonstrating positive impact for our beneficiaries. To realise this, our approach is to ensure the key principles of honesty, respect, integrity, transparency and responsibility are embedded in all our fundraising activities. We are committed to ethical fundraising to encourage sustainable giving and fully comply with

the Fundraising Regulator's Code of Fundraising Practice. No complaints have been received during this year.

Lifeworks recognises the Fundraising Regulator's guidance designed to protect donors, charity supporters and the public, particularly those that are vulnerable, from intrusive fundraising practices. Our fundraising activity this year has not involved working with any third party, commercial participators or professional fundraisers.

Lifeworks is enormously grateful, on behalf of its beneficiaries, for all of its wonderful volunteers, supporting organisations, trusts and foundations for the generosity, time and energy they commit to us as supporters, friends, and donors. Without this many of the invaluable opportunities we offer to our beneficiaries would not be possible.

Our Staff

The trustees acknowledge that the greatest asset the charity has is its staff team. Lifeworks employed 89 staff across all areas of the business. It supports the ongoing learning opportunities and career advancement of its staff through diplomas, the Care Certificate and individual and team training programs.

During the year we maintained our accreditation as a Disabled Confident Leader. We strive to make the most of the talents people with disabilities can bring to the workplace and benefit from their diverse skills, experiences and views.

We believe that our staff deserve a fair day's pay for a hard day's work and, for that reason, we are one of over 8,000 businesses across the UK committed to paying the Real Living Wage regardless of the job that people do or how old they are.

We are a committed Mindful Employer. By signing the 'Employers Positive about Mental Health' charter, we have made a public declaration of our ambition to support the mental wellbeing of our staff and not make assumptions about a person with a mental health condition and their ability to work. Additionally the charity offers an Employee Assistance Programme, delivered by an external partner.

Future Developments

We embarked on a journey working on a new strategic plan in late 2025, with a view to ensuring we are agile to meet the every-changing external environments, and needs of our stakeholders. This will include a deep review of our current Vision, Mission and Values. Feedback from stakeholders will form part of the development of a realistic strategy to bring a stronger focus and move the charity forward in achieving the best outcomes for the people we work with.

Our VISION is for an inclusive society where there is true equity, and where people with learning disabilities are valued, accepted and empowered to fulfil their potential.

Our MISSION is to create opportunities for people with learning disabilities to have a great life.

Our VALUES are:

We are **Person-centred** and inclusive, making sure that we always focus on the person and what they are able to do, supporting them to realise their aspirations and achieve their very best futures.

We are **Respectful** and believe that everyone has the right to be happy, safe and live a fulfilled life. We value diversity and treat everyone with dignity, kindness and respect.

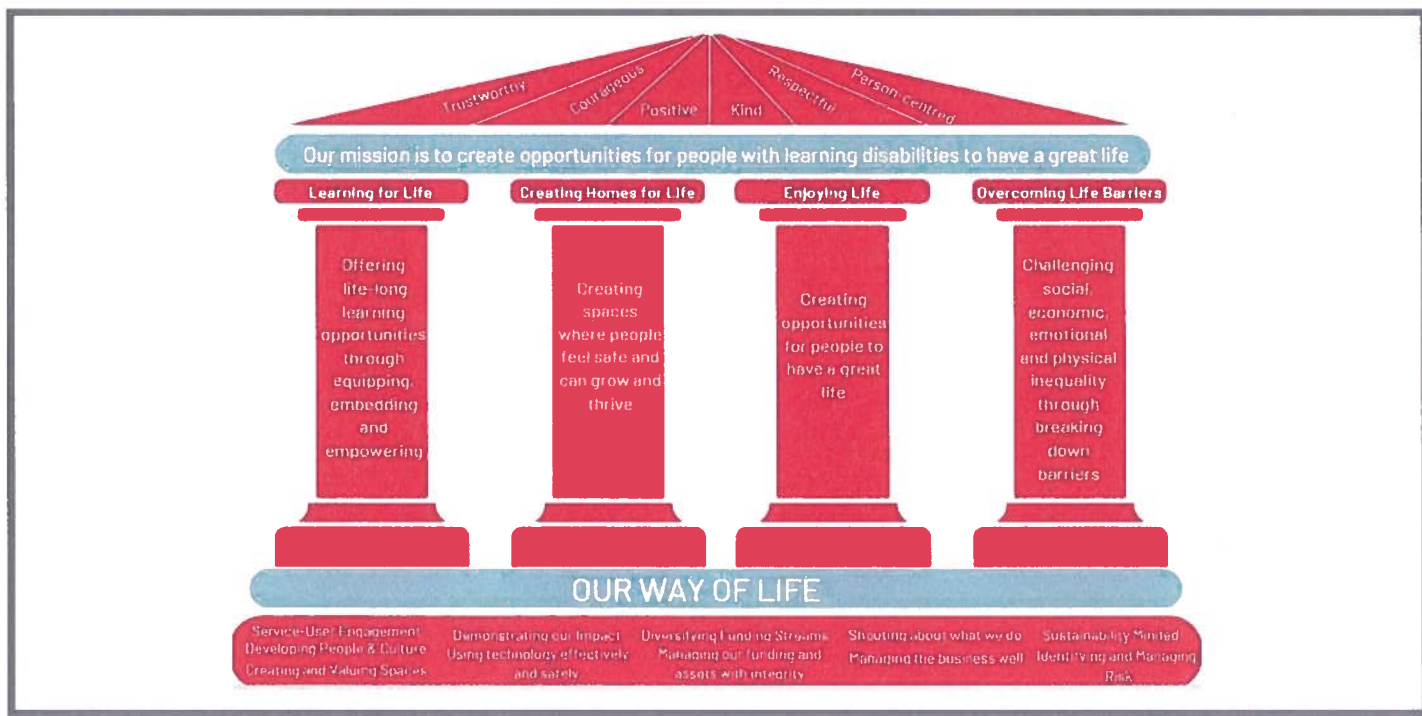
We are **Kind**. We all need to feel safe, encouraged and valued.

We are **Positive** in our work and with each other and will never stop trusting that there is a brighter future for people with learning disabilities.

We are **Trustworthy**, believing in transparency, integrity and honesty. Everything that we do should inspire trust and confidence.

We are **Courageous** and are driven to continuously innovate, develop, evaluate and improve.

Lifeworks Current Strategic Pillars



The Year Ahead

Reflecting on the Past, Building for the Future

Our planned initiatives for the coming year include:

Operational Efficiency

Continuing to streamline our operations to improve cost-effectiveness without compromising the quality of our work. This includes investing in technology that enhances our operational capabilities and empowers our workforce, and completing a review of Central Support Services resources.

Partnerships and Collaboration

Strengthening existing partnerships and seeking new collaborations that align with our mission. By working together with other organisations, we can amplify our impact and ensure a more sustainable future.

Transparency and Accountability

Reinforcing our commitment to transparency and accountability by providing regular updates to our stakeholders about our progress and the impact of their support.

Sustainability Planning

Developing a long-term sustainability plan that balances our immediate financial needs with our future growth aspirations. This plan will serve as a roadmap for returning to financial health and organisational stability.

Ensuring a strong understanding of current educational priorities and opportunities will form the basis of this plan, along with funding changes in the care and day service sectors.

Board Of Trustees

As a charity, we seek to fulfil our vision by supporting, promoting, caring for, advocating for and giving a voice to people with learning disabilities. That is what we do and want to become known for. We are pleased to have strengthened the Board with the addition new Trustees, bringing a broad range of relevant skills. We remain committed to our Strategic Plan, despite some significant challenges during the past 18 months. This sets the trajectory for the future direction of the charity with plans for growing and extending our profile and reach in the region. Our motivation is to be able to offer access for all, increase the number of beneficiaries we support, further enhance the quality of all our services and to improve our financial sustainability in an increasingly challenging economic climate for the charitable sector. These ambitions have informed our Reserves Policy.

Financial Reserves and Review

Results for the period show net profit after depreciation of £394,724 (2024: net expenditure of £356,366). Total funds at 31 August 2025 stood at £2,217,850 of which £260,405 relates to fixed assets and can only be realised by disposing of the assets, this therefore leaves unrestricted free reserves at £1,957,445.

Designated funds

A formal review of our policy on reserves is carried out by Trustees annually, last completed March 2025. Our reserves policy focuses on the level of its 'free' reserves. Our unrestricted free reserves which are not specifically designated against fixed assets at 31 August 2025 were £1,957,445.

The Trustees have assessed what financial resources are required to meet employer and other committed financial obligations and based on this assessment the Trustees have designated £943,000 which is equivalent to four months trading income, of which £688,000 is designated for future risk.

In addition to fulfil our capital and development requirements during the forthcoming twelve months £95,000 has been designated as detailed below;

- £20,000 Vehicle acquisition
- £20,000 IT systems
- £55,000 Contingency

A maximum of £869,135 of 'free reserves' are available to be invested into Lifeworks projects at the discretion of the Board of Trustees.

Risk

The Board of Trustees takes seriously their duty to avoid exposing the charity to undue risk. However, their approach to this is not becoming risk averse, but instead to adopt responsible management of risks.

Lifeworks use a model for assessing risk and to draw attention to the distinction between risks that arise from a financial situation and risks arising in other ways that can be seen as non-financial, even if, ultimately, they have a financial impact.

Our approach towards resolution to risk is to establish an atmosphere that empowers individuals to highlight uncertainty and raise risk as and when they observe them. Lifeworks acknowledges that risk management is a dynamic process and will ensure that new risks are addressed as they arise and monitoring will be cyclical so as to establish how previously identified risks may have changed.

Statement of Trustees' Responsibilities

The trustees (who are directors of Lifeworks Charity Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report (incorporating the 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 Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and 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 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 maintaining proper accounting records which 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

The auditors, Albert Goodman LLP, are deemed to be re-appointed under Section 487(2) of the Companies Act 2006.

By order of the Trustees.



P J J Clarkson
Chair of Trustees

Date: 07/04/2026

Opinion

We have audited the financial statements of Lifeworks Charity Limited (the 'charitable company') for the year ended 31 August 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, 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 Generally Accepted Accounting Practice, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2025 and of its incoming resources and application of resources for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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.

Opinion on other matter 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 period for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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 specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 13, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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.

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

The extent to which the audit was considered capable of detecting irregularities including fraud

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charity Act 2011, CQC registration, Ofsted registration, anti-bribery, employment, data protection and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

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

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation, claims and breaches of relevant legislation; and
- reviewing correspondence with the Charity Commission, CQC, Ofsted and other relevant regulators including the company's legal advisors and insurers.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Lifeworks Charity Limited
Independent Auditors' Report to the Trustees and Members
For the Year Ended 31 August 2025

Use of our report

This report is made solely to the charitable 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 charitable company's members and trustees 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 charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Michelle Ferris BSc (Hons) FCA DChA
Senior Statutory Auditor
for and on behalf of
Albert Goodman LLP
Chartered Accountants
Statutory Auditor

Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: ...19/05/2026.....

Lifeworks Charity Limited

Statement of Financial Activities (including the Income and Expenditure Account)

For the Year Ended 31 August 2025

								1 April 2023 - 31 August 2024		
	Note	Unres- tricted £	Res- tricted £	2025 Total £	Unres- tricted £	Res- tricted £	Total £			
Income:										
Donations	3	254,957	5,752	260,709	12,471	39,556	52,027			
Charitable activities	4	2,119,946	73,308	2,193,254	3,214,270	141,909	3,356,179			
Other trading activities		-	-	-	64,572	-	64,572			
Investments		25,643	-	25,643	22,059	-	22,059			
Total income		<u>2,400,546</u>	<u>79,060</u>	<u>2,479,606</u>	<u>3,313,372</u>	<u>181,465</u>	<u>3,494,837</u>			
Expenditure:										
Expenditure on charitable activities	5	2,011,350	73,532	2,084,882	3,660,670	190,533	3,851,203			
Total expenditure		<u>2,011,350</u>	<u>73,532</u>	<u>2,084,882</u>	<u>3,660,670</u>	<u>190,533</u>	<u>3,851,203</u>			
Net income / (expenditure) before transfers	2	389,196	5,528	394,724	(347,298)	(9,068)	(356,366)			
Transfers between funds		(10,972)	10,972	-	(8,068)	8,068	-			
Net movement in funds		378,224	16,500	394,724	(355,366)	(1,000)	(356,366)			
Reconciliation of funds										
Total funds brought forward		1,823,126	-	1,823,126	2,178,492	1,000	2,179,492			
Total funds carried forward		<u>2,201,350</u>	<u>16,500</u>	<u>2,217,850</u>	<u>1,823,126</u>	<u>-</u>	<u>1,823,126</u>			

The statement of financial activities has been prepared on the basis that all operations are continuing operations. There were no gains or losses arising in the period that are not shown above.

The statement of financial activities incorporates the income and expenditure account.

Lifeworks Charity Limited – Company Registration Number: 03177139

Balance Sheet

As at 31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	8	260,405	287,014
Current assets			
Debtors	9	216,910	89,042
Cash at bank and in hand		2,094,535	1,698,529
		<u>2,311,445</u>	<u>1,787,571</u>
Liabilities:			
Creditors: falling due within one year	10	(354,000)	(251,459)
Net current assets		1,957,445	1,536,112
Total net assets		<u><u>2,217,850</u></u>	<u><u>1,823,126</u></u>
The funds of the charity:			
Restricted funds	11	16,500	-
Unrestricted funds			
Designated funds	11	1,298,405	1,337,010
Unrestricted funds	11	902,945	486,116
		<u>2,201,350</u>	<u>1,823,126</u>
Total charity funds		<u><u>2,217,850</u></u>	<u><u>1,823,126</u></u>

The financial statements have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board and authorised for issue on07th April 2026..... and signed on its behalf by:


 P J J Clarkson
 Trustee Director


 S Puleston
 Trustee Director

Lifeworks Charity Limited
Statement of Cash Flows
For the Year Ended 31 August 2025

		2025	1 April 2023 - 31
		£	August 2024
	Notes		£
Cash flows from operating activities			
Net movements in funds for the year		394,724	(356,366)
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	8	26,609	46,557
(Profit)/ loss on disposal of fixed assets		-	(62,979)
Finance income		(25,643)	(22,059)
		<u>395,690</u>	<u>(394,847)</u>
Working capital adjustments			
(Increase) / decrease in debtors	9	(127,868)	173,614
(Decrease) / increase in creditors	10	102,541	128,860
		<u>370,363</u>	<u>(92,373)</u>
Cash flows from investing activities			
Interest received		25,643	22,059
Purchase of fixed assets	8	-	(42,411)
Proceeds from the sale of fixed assets		-	831,296
		<u>25,643</u>	<u>810,944</u>
Net (decrease) / increase in cash and cash equivalents		<u>396,006</u>	<u>718,571</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,698,529</u>	<u>979,958</u>
Cash and cash equivalents at the end of the reporting period		<u>2,094,535</u>	<u>1,698,529</u>

1 Accounting policies

The principle accounting policies adopted in the preparation of the financial statements are:

1.1 Basis of accounting

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.

Lifeworks Charity Limited 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). All amounts are presented in £ sterling.

1.2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

1.3 Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting when preparing the financial statements.

1.4 Income

Donations and other voluntary income are recognised on receipt.

Income from grants (including government grants), where 'capital' or 'revenue', is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Where no conditions are attached to grant income they are recognised within donations and gifts and where conditions relating to performance of services are attached, grant income is recognised within charitable activities in the Statement of Financial Activities.

Income from charitable activities is included in the period in which the charity is entitled to receipt, it is probable that economic benefits will flow to the entity and the amount can be reliably measured. Where income is received in advance of provision of services, income is deferred until the criteria for income recognition is met. Where income has not been received and services have been provided, income is accrued.

Income from other trading activities includes income relating to fundraising and is included in the Statement of Financial Activities when receivable.

1.5 Expenditure

Resources expended are recognised on the accruals basis to match the period in which the expenditure was incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Certain expenditure is directly attributable to specific activities and has been included in those activity categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories as follows:

- The costs of the general office and the administration function that supports the Charity have been split between charitable activities on a percentage basis per project, and time apportioned where an activity has not occurred throughout the full period.
- Costs relating to wages are allocated between activities based on the proportion of time spent by fundraising and administration staff on those activities. However, any expenditure relating to small specific projects is borne by the general fund.

1.6 Investment income

Interest on funds held on deposit is included in the Statement of Financial Activities as investment income when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the bank.

1.7 Pensions

The charity operates a defined contribution pension scheme. Contributions are recognised in the SOFA in the period in which they become payable in accordance with the rules of the scheme.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life as follows:

Freehold buildings	50 years straight line
Fixtures, fittings and equipment	5 years straight line
Motor vehicles	5 years straight line
Office equipment	4 years straight line

1.9 Debtors

Trade debtors and accrued income 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.

1.10 Cash at bank and in hand

Cash at bank and 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 Deferred income

Deferred income comprises income received in advance of the provision of charitable activities. Deferred income is recognised within income in the Statement of Financial Activities when the conditions for income from charitable activities recognition are met.

1.13 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade, other debtors and loans (programme related investment) are basic financial instruments and are debt instruments measured at amortised cost. Investment portfolios are basic financial instruments measured at fair value through the income and expenditure account. Prepayments are not financial instruments.

Cash at bank and deposit accounts– is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

1.14 Fund accounting

Funds held by the charitable company are one of the following types:-

- Unrestricted general funds – these funds can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated funds – these funds are set aside out of unrestricted general funds for specific future purposes, projects, or reserves.
- Restricted funds – these funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when funds raised are for a specific purpose.

Further explanations of the nature and purpose of each fund are included in the notes to the financial statements.

1.15 Taxation

As a registered charity, the company is exempt from corporation tax and capital gains tax, but not Value Added Tax. Irrecoverable Value Added Tax is included in the costs of those items to which it relates.

1.16 Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease. The charity has an operating lease for the head office and FE college premises. The title of the leased premises remains with the lessor.

Lifeworks Charity Limited
Notes to the Financial Statements
For the Year Ended 31 August 2025

2 Net income/ (expenditure) before transfers

	1 April 2023 - 31	
	2025	August 2024
	£	£
Net incoming resources for the period are stated after charging		
Pension costs	67,184	139,597
Depreciation	26,609	46,557
Auditors' remuneration		
Audit fee	10,875	8,500
Other services	6,452	3,956
	<u>67,184</u>	<u>139,597</u>

3 Income (excluding charitable activities income)

	1 April 2023 - 31 August 2024					
	Unres- tricted	Res- tricted	2025 Total	Unres- tricted	Res- tricted	Total
	£	£	£			£
Gordon Carling Foundation	250,000	-	250,000	-	-	-
Local Authority Grants*	-	5,752	5,752	-	36,990	36,990
Donations	4,957	-	4,957	12,471	2,566	15,037
	<u>254,957</u>	<u>5,752</u>	<u>260,709</u>	<u>12,471</u>	<u>39,556</u>	<u>52,027</u>

*denotes government grants

Lifeworks Charity Limited
Notes to the Financial Statements
For the Year Ended 31 August 2025

4 Incoming resources from charitable activities

	1 April 2023 - 31 August 2024					
	Unres- tricted £	Res- tricted £	2025 Total £	Unres- tricted £	Res- tricted £	Total £
Fees for care services						
Robins Respite Centre	-	-	-	287,490	-	287,490
Robins Residential care	-	-	-	378,350	-	378,350
Sesame Residential care	910,591	195	910,786	1,204,592	-	1,204,592
	<u>910,591</u>	<u>195</u>	<u>910,786</u>	<u>1,870,432</u>	<u>-</u>	<u>1,870,432</u>
Fees for college						
Further Education College	1,209,355	17,520	1,226,875	1,341,918	-	1,341,918
Fees for other projects						
Youth Club fees	-	17,078	17,078	-	32,187	32,187
Summer School fees	-	19,275	19,275	-	44,042	44,042
Community projects	-	4,240	4,240	510	-	510
	<u>-</u>	<u>40,593</u>	<u>40,593</u>	<u>510</u>	<u>76,229</u>	<u>76,739</u>
Grants receivable						
The Clare Milne Trust	-	-	-	-	7,480	7,480
Bailey Thomas Grant	-	-	-	-	7,000	7,000
Forbes Foundation	-	15,000	15,000	-	40,000	40,000
Other (Under £5,000)	-	-	-	1,410	11,200	12,610
	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>1,410</u>	<u>65,680</u>	<u>67,090</u>
Total	<u>2,119,946</u>	<u>73,308</u>	<u>2,193,254</u>	<u>3,214,270</u>	<u>141,909</u>	<u>3,356,179</u>

Lifeworks Charity Limited
Notes to the Financial Statements
For the Year Ended 31 August 2025

5 Charitable activities expenditure

	1 April 2023 - 31 August 2024					
	Unres- tricted £	Res- tricted £	2025 Total £	Unres- tricted £	Res- tricted £	Total £
Robins	-	-	-	669,232	-	669,232
Sesame	802,564	-	802,564	1,036,283	-	1,036,283
FE College	988,628	8,786	997,414	1,142,786	-	1,142,786
Other community and holiday projects	44,800	40,833	85,633	-	132,053	132,053
Premises and admin costs	175,358	23,913	199,271	812,370	58,480	870,850
Total	2,011,350	73,532	2,084,882	3,660,670	190,533	3,851,203

<u>2025</u>	Direct staff costs £	Other direct costs £	Support costs £	2025 Total £
Sesame	586,777	131,395	84,392	802,564
FE college	604,625	308,397	84,392	997,414
Other community and holiday projects	51,390	34,243	-	85,633
Premises and admin costs	-	87,010	112,261	199,271
	1,242,792	561,045	281,045	2,084,882

<u>2024</u>	Direct staff costs £	Other direct costs £	Support costs £	Total £
Robins	479,504	62,815	126,913	669,232
Sesame	781,520	116,057	138,705	1,036,283
FE college	795,875	160,249	186,662	1,142,786
Other community and holiday projects	55,302	48,312	28,440	132,053
Premises and admin costs	-	585,104	285,746	870,850
	2,112,200	972,537	766,466	3,851,203

5 Charitable activities expenditure (continued)

Analysis of support costs

The charity initially identifies the costs to its support functions. Having identified the support costs, they are then apportioned between the four (2024: five) key charitable activities undertaken (see above) in the period. Refer to the table below for the basis of apportionment and the analysis of the support costs.

		1 April 2023 - 31	
	Basis of apportionment	2025	August 2024
		£	£
Salaries, wages & related costs	Time spent	247,737	599,610
General office and administration	Turnover or time spent	33,308	166,856
		<u>281,045</u>	<u>766,466</u>

6 Trustee directors

None of the Trustee Directors (or any persons connected) received any remuneration during the period, and none were reimbursed any expenses (2024 - £nil).

7 Employees

Number of employees

The average monthly head count of employees during the period was:

	1 April 2023 - 31	
	2025	August 2024
	£	£
Provision of care services	21	22
Fundraising, publicity and development of the charity	-	1
Operation of youth club	-	4
Administration	7	9
Education	20	22
	<u>48</u>	<u>58</u>

7 Employees (continued)

	2025	1 April 2023 - 31 August 2024
	£	£
Wages and salaries	1,209,729	2,337,870
Social security costs	118,957	207,446
Pension costs	67,184	139,597
Termination/ redundancy payments	94,659	26,897
	<u>1,490,529</u>	<u>2,711,810</u>

During the period, total costs of £94,659 were paid in relation to redundancy and settlement costs to four individuals (2024 – £26,897 two settlements). The amounts are full and final with £45,413 outstanding amounts due at the balance sheet date (2024: no amounts outstanding).

The number of employees whose annual emoluments (excluding employers NI and employer pension contributions) were £60,000 or more were:

	2025	1 April 2023 - 31 August 2024
	£	£
£60,000 - £70,000	1	-
£70,001 - £80,000	-	1
£80,001 - £90,000	1	1
£90,001 - £100,000	-	1
	<u>1</u>	<u>3</u>

These employees are members of the defined contribution pension scheme, into which contributions of £10,490 (2024: £22,850) were made.

Defined contribution pension scheme

The company operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the company to the scheme and amounted to £67,185 (2024 - £139,597).

Contributions totalling £16,407 (2024 - £6,071) were payable to the scheme at the end of the period and are included in creditors.

Key management personnel

The key management personnel of the charity are considered to be those listed on Page 1. The total costs to the charity of employee benefits (including employers NI and employer pension contributions) for the key management personnel were £185,999 (2024: £396,555).

8 Tangible fixed assets

	Freehold Land & Buildings	Fixtures Fittings & Equipment	Office Equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost					
At 1 September 2024	353,451	66,216	25,514	139,534	584,715
Additions	-	-	-	-	-
At 31 August 2025	353,451	66,216	25,514	139,534	584,715
Depreciation					
At 1 September 2024	109,607	56,938	25,514	105,642	297,701
Charge for the year	7,069	5,008	-	14,532	26,609
At 31 August 2025	116,676	61,946	25,514	120,174	324,310
Net book value					
At 31 August 2025	236,775	4,270	-	19,360	260,405
At 31 August 2024	243,844	9,278	-	33,892	287,014

Freehold land and buildings include land donated by Dartington Hall Trust and Devon County Council. This land was valued at £30,000 by the Trustees during the year ended 31 December 1998 as an estimate of its market value and is not depreciated.

9 Debtors

	1 April 2023 - 31	
	2025	August 2024
	£	£
Trade debtors - fees receivable	12,052	15,894
Other debtors and prepayments	41,519	46,805
Accrued income	163,339	26,343
	<u>216,910</u>	<u>89,042</u>

10 Creditors: Amounts falling due within one year

	2025	1 April 2023 - 31 August 2024
	£	£
Trade creditors	17,425	29,687
Other creditors	265,820	156,226
Accruals and deferred income	43,123	38,734
Taxation and social security	27,632	26,812
	<u>354,000</u>	<u>251,459</u>
Deferred income	2025	2024
	£	£
Deferred income at 1 September 2024	24,031	-
Released from previous years	(24,031)	-
Resources deferred in the year	30,074	24,031
Deferred income at 31 August 2025	<u>30,074</u>	<u>24,031</u>

At the balance sheet date, the charity held £30,074 of funds received in advance for DfE college fees for 2025/26 (2024: £24,031)

11 Summary of movement in funds

<u>2025</u>	Opening Balance 01.09.24 £	Income £	Expenditure £	Transfers £	Closing Balance 31.08.25 £
Restricted funds					
Community					
Projects Development	-	40,833	(40,833)		-
Forbes donation	-	15,000	(15,000)	-	-
School Condition Allocation					
Grant	-	14,314	(8,786)	10,972	16,500
Day Services	-	3,206	(3,206)	-	-
Local Authority Grants	-	5,707	(5,707)	-	-
Total Restricted funds	-	79,060	(73,532)	10,972	16,500
Unrestricted funds					
<u>Designated:</u>					
Sesame	246,260	-	-	(9,485)	236,775
Other fixed assets	52,750	-	-	(29,120)	23,630
Vehicle acquisition	20,000	-	-	-	20,000
IT Systems	20,000	-	-	-	20,000
Contingency	55,000	-	-	-	55,000
Operational reserve	943,000	-	-	-	943,000
	1,337,010	-	-	(38,605)	1,298,405
<u>General</u>	486,116	2,400,546	(2,011,350)	27,633	902,945
Total Unrestricted funds	1,823,126	2,400,546	(2,011,350)	(10,972)	2,201,350
Total funds	1,823,126	2,479,606	(2,084,882)	-	2,217,850

11 Summary of movement in funds (continued)

2024	Opening Balance 01.04.23 £	Income £	Expenditure £	Transfers £	Closing Balance 31.08.24 £
Restricted funds					
Community					
Projects Development	-	122,985	(131,053)	8,068	-
Forbes donation	-	40,000	(40,000)	-	-
The Small Grant Fund	-	4,000	(4,000)	-	-
The Clare Milne Trust	-	7,480	(7,480)	-	-
Bailey Thomas	-	7,000	(7,000)	-	-
BBC CIN	1,000	-	(1,000)	-	-
Total Restricted funds	1,000	181,465	(190,533)	8,068	-
Unrestricted funds					
<u>Designated:</u>					
Robins respite centre	501,027	-	-	(501,027)	-
Sesame	254,003	-	-	(7,743)	246,260
Other fixed assets	304,447	-	-	(251,697)	52,750
Premises fund	-	-	-	-	-
Development plan 21/22	-	-	-	-	-
Vehicle acquisition	20,000	-	-	-	20,000
IT Systems	20,000	-	-	-	20,000
Replacements	-	-	-	-	-
Contingency	55,000	-	-	-	55,000
Operational reserve	943,000	-	-	-	943,000
	2,097,477	-	-	(760,467)	1,337,010
<u>General</u>	81,015	3,313,372	(3,660,670)	752,399	486,116
Total Unrestricted funds	2,178,492	3,313,372	(3,660,670)	(8,068)	1,823,126
Total funds	2,179,492	3,494,837	(3,851,203)	-	1,823,126

11 Summary of movement in funds (continued)

The material restricted funds are:

- Community Projects Development is for the delivery of the Branchline Partnership Project funded by small grants.
- BBC CIN has been received towards the Young Volunteers project to fund a Volunteers Coordinator, two Young Volunteer Support Workers and funding for recruitment and training.
- Forbes donation was received from Forbes for a minibus pick up and drop off service to support those in rural or areas of deprivation unable to access Lifeworks Community services.
- The Small Grant Fund came from DYS Space to support families to connect with local community activities, educate in healthy eating and provide support for mental wellbeing.
- The Clare Milne Trust funding was provided to support disadvantaged college students to attend a 5 day residential to the Calvert Trust, Lake District, for an activity holiday.
- Bailey Thomas funding was received to expand the Lifeworks Community offer to a wider range of attendees.
- Forbes – To enable the charity to target specific locations, and support families where access to transport is limited. The charity has been able to fund additional staff members to drive minibuses to specific areas, enabling more individuals to use the services, across the Saturday Clubs and Holiday Clubs.
- School Condition Allocation Grant – Used to upgrade fire doors and internal entrance to common room, plus upgrading of internal designs.

The designated funds are:

- The Respite Centre designated fund represents the net book value of the freehold property for the Respite Centre.
- The Sesame designated fund represents the net book value of the freehold property for Sesame.
- The Other Fixed Assets designated fund from the general fund represents the net book value of the other fixed assets held.
- The vehicle acquisition fund sets aside funds to fulfil vehicle replacements.
- The Operational reserve designated funds sets aside funds which approximate to 4 months running costs for the charity, as described in the Trustees Report. This ensures that the Charity will be able to continue to meet liabilities as they fall due, and allow for better financial planning.
- IT Systems and Replacement funds sets aside funds to fulfil capital requirements; i.e. modernisation of property, and replacements of specialist equipment, vehicles, IT and furnishings.

The unrestricted general fund consists of funds which the charity may use for its charitable purposes at its discretion.

12 Analysis of assets between funds

	1 April 2023 - 31 August 2024					
	Unres- tricted £	Res- tricted £	2025 Total £	Unres- tricted £	Res- tricted £	Total £
Tangible fixed assets	260,405	-	260,405	287,014	-	287,014
Current assets	1,940,945	16,500	1,957,445	1,536,112	-	1,536,112
	<u>2,201,350</u>	<u>16,500</u>	<u>2,217,850</u>	<u>1,823,126</u>	<u>-</u>	<u>1,823,126</u>

13 Financial commitments

At 31 August 2025 the charity was committed to making the following future minimum rental payments under non-cancellable leases as follows:

	1 April 2023 - 31	
	2025 £	August 2024 £
<u>Operating leases:</u>		
Other:		
Within one year	9,419	9,419
2-5 years	25,737	35,096
	<u>35,156</u>	<u>44,515</u>

14 Related party

There were no related party transactions during the period (2024 – nil).

LIFEWORKS CHARITY LIMITED

England & Wales - Charity number 1054167

Accounts

Lifeworks Charity Limited

(A Charitable Company Limited by Guarantee)

Annual Report and Financial Statements

For the Period 1 April 2023 to 31 August 2024

Company Number: 03177139

Charity Registered in England and Wales Number: 1054167

Lifeworks Charity Limited
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For the Period 1 April 2023 to 31 August 2024

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Lifeworks Charity Limited
Reference and Administrative Details
For the Period 1 April 2023 to 31 August 2024

Trustee Directors

P J J Clarkson – Chair
M A W Alderson
B Harty
S Puleston
A Vaughan

Senior Leadership Team

Chief Executive	L Fraser-Crewes	(until 31 July 2024)
Head of Finance & Governance	J Parsons	
Head of People & Culture	A Gavin	(until 31 December 2023)
Head of Operations	S Gonsti	(until July 2023)
Head of College	K Dorow	

Charity Number

1054167

Company Number

03177139

Principal Address and Registered Office

Lescaze Offices Room 33
Shinners Bridge
Dartington
Totnes
Devon
TQ9 6JD

Auditors

Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Bankers

Lloyds Bank plc
Fore Street
Totnes
Devon
TQ9 5HH

National Westminster Bank plc
Courtenay Street
Newton Abbot
Devon
TQ12 2EE

Lifeworks Charity Limited
Reference and Administrative Details
For the Period 1 April 2023 to 31 August 2024

Solicitors

Nash & Co Solicitors LLP
Beaumont House
Beaumont Park
Plymouth
PL4 9BD

Lifeworks Charity Limited

Trustees' Report

For the Period 1 April 2023 to 31 August 2024

The Trustees, who are also directors of the Charity for the purposes of the Companies Act, present their annual report (incorporating the directors report as required by company law) and audited financial statements for the period from 1 April 2023 to 31 August 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements, comply with the Charity's governing document, applicable law and the requirement of the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS 102) (implemented 1 January 2019), and are in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Lifeworks Charity Limited is a charity and a charitable company and is variously referred to throughout this report as either "the Charity" or "the Company". The Charity operates under the name of "Lifeworks". It was incorporated 25 March 1996 as a company limited by guarantee, governed by a memorandum and articles of association. The charity was previously named "The Bidwell Brook Foundation Limited" but changed its name on the 15 February 2013 to "Lifeworks Charity Limited". Its company number is 03177139 and its Charity registration number is 1054167. The registered office is Lescaze Offices Room 33, Shinnars Bridge, Dartington, Totnes, Devon, TQ9 6JD.

References and Administrative Details

Administrative information is given in a separate section at the front of these accounts.

Directors and Trustees

The directors of the Company are the Charity's trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the period and since the period end are as follows:

- M A W Alderson (appointed 9 May 2023)
- P J J Clarkson Chair
- R Crompton (resigned 8 July 2024)
- B Harty
- C Laithwaite (resigned 20 December 2024)
- S Puleston (appointed 19 July 2023)
- R Nathan (resigned 17 July 2023)
- A Savage (resigned 15 July 2023)
- A Vaughan (appointed 3 December 2024)

None of the Trustees have any beneficial interest in the Company. All of the Trustees are members of the Company and guarantee to contribute £10 in the event of a winding up.

Structure, governance and management

The Board of Trustees ("BOT") oversees the administration of the Charity and meet formally a minimum of four times during the year. In addition, the CEO holds Trustee Update meetings via Teams four times during the year, between full Board meetings. Alongside these, a number of strategy meetings took place during the year with Trustees and members of the Senior Lifeworks Team (considered to be the Key Management Personnel).

A Finance Sub-Committee and a College Governance Sub-Committee both report to the Board and two Trustees per sub-committee attended its meetings during the year.

Lifeworks Charity Limited

Trustees' Report

For the Period 1 April 2023 to 31 August 2024

Day to day management of the Charity is delegated to the CEO & Senior Leadership Team. The Trustees take advice from external professionals dependant on the nature of the support that they need.

The charity uses a variety of methods for attracting Trustees which include recommendations and external and internal advertising. The charity mainly advertises in the volunteering community and on our website.

There is a Trustee Recruitment policy in place, and in terms of the process, the charity asks for a CV, from there it is usual for the candidate to meet on an informal basis with the CEO or SLT. Once this has happened, they would be asked to complete an application form and are invited to an interview which is usually attended by the Chair of the Board and another Trustee. Standard safer recruitment practices are applied in line with policy and procedure which includes obtaining two satisfactory references and an enhanced DBS check. In addition to this they are also required to complete a declaration of eligibility.

All new Trustees receive a Charity Induction which includes visiting the service areas and being introduced to staff. They also undertake a number of e-learning courses which include safeguarding, MCA & DOLS and GDPR. Trustees also attend governance training which forms part of their Induction.

During the period under review, like many other charities, the organisation faced a number of challenges, particularly financial. This led to changes in the structure of the Senior Leadership Team with a phased reduction in the number of roles, most notably that of Chief Executive. The remaining SLT comprises the Head of Finance and the Head of College together with regular support and direct oversight by the Trustees.

The arrangements for setting the pay and remuneration of Key Management Personnel

Senior executive pay is linked to that of other directors and is set after considering organisation turnover, number of employees, in-job risk, pay of other directors and any other benefits and incentives and benchmarking within the charitable sector.

Pay scales for managers, administration support staff, care team and ancillary staff are bench marked against comparable roles, level of relevant qualifications and ability to recruit within the locality.

Lifeworks is a Real Living Wage employer.

Public Benefit

The Trustees have due regard for the Charity Commission's guidance on public benefit and have completed a public benefit review and concluded that the activities during the year are in accordance with the Charitable Objectives of the Charity and satisfy the requirements of identifiable benefit to the public.

Lifeworks Charity Limited

Trustees' Report

For the Period 1 April 2023 to 31 August 2024

Objectives & Activities

The organisation is a charitable company limited by guarantee, incorporated on the 25th March 1996. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

The object of the Charity is to provide support to individuals with learning disabilities through the provision of services and advice aimed at improving the conditions of their lives, their families, and their futures.

Lifeworks' vision is for an inclusive society where there is true equity, and where people with learning disabilities are valued, accepted and empowered to fulfil their potential.

Lifeworks' mission is to create opportunities for people with learning disabilities to have a great life.

We achieve this by delivering aspirational activities and services and we work in partnership with others to ensure the right support is provided at the right time in the right way. We are a learning organisation so we invest in our staff and believe that everything we do must be outstanding for those who use our services, their families and those who invest in us. We deliver support through ambitious needs-led services in care, education and community projects.

Achievements and Performance

Overview

Lifeworks Charity has been in a period of consolidation and refocus. We took the decision to change direction and on 31 October 2024 the Residential Children's service was transferred to another provider. This has allowed us to concentrate on expanding our Further Education College, opening access for students from neighbouring local authority areas, increasing the number of student internships as well as diversifying our Day Services offer. This has made our services more accessible and increases the number of children, young people, young adults and families we are able to support, ensuring we reach those who need us most and in a more cost-effective way.

Robins

On 31 October 2023, 24 years after opening Lifeworks ceased delivering services at Robins. The business was transferred to a new provider, DCC (Devon County Council), and continues to provide full-time residential placements and overnight short breaks. Most of the staff transferred over to DCC, supporting a smooth transition for the children, young people and their families. During those 24 years we are proud to say we supported in the region of 250 young people and their families.

Sesame

Sesame is a 4-bedroom residential house in Torquay for adults with learning disabilities. The house was bought by Lifeworks in 2009, and after a major refurbishment, opened in its current format as a Care Home, providing a home from home environment. This beautiful home sits in a quiet, yet conveniently set, location in Torquay and provides a calm environment to enjoy an independent lifestyle with the support of 24-hour care.

Its mission is to continue the support we give families by providing full residential care for adults with learning disabilities. Its aim is providing care in a safe and accessible home and to support these adults towards a more independent and fulfilling life by continuing their learning in the homes, development of independent living skills, as well as engaging with a broad range of activities in the local community.

We are committed to maintaining a consistent approach to the running of Sesame in line with our charity values: person-centered, respectful, kind, positive, trustworthy and courageous, ensuring our residents experience a caring home environment, and we are supporting them to achieve their very best futures.

Lifeworks Charity Limited

Trustees' Report

For the Period 1 April 2023 to 31 August 2024

The home has full registration with the Care Quality Commission (CQC).

Revenue funding comes from Devon County Council and Torbay & Devon NHS Foundation Trust, who commission and place the people we support. In addition, the charity fundraises to develop both the environment and the community involvement to enhance the independent outcomes of the people living with us.

Residents' and relatives' voices are crucial in influencing how we run our services, and we strive to ensure that these continue to shape how we work and the services we provide. A range of family activity days have now also been implemented to ensure we continue to support residents where possible to have positive engagements with their relatives, here within their home.

Key Impacts: Sesame continues to be a happy and well managed home. The committed and stable staff team who work together to achieve excellent outcomes for the residents. The service provides a safe and caring home for a maximum of 4 people. We are at full capacity and all residents are happy and thriving.

December 2023 CQC Inspection outcomes: Good

Overall effectiveness: GOOD

Safe: Good

Effective: Good

Caring: Good

Responsive: Good

Well-led: Good

Lifeworks College

Lifeworks College is a small specialist independent Further Education College, which opened in 2011, that provides a safe and supportive learning environment for young people from the ages of 16 to 25 who have learning disabilities and hold an Education, Health and Care Plan. The college is located in a beautiful village environment, with a strong community spirit, close to the town of Totnes in South Devon. It offers a comprehensive programme of personal, social and vocational education on a daily basis. Staff work closely with the students' families, local businesses, and outside agencies, to deliver its main outcomes for learners of independence, personal development, employment and community involvement.

It is fully registered with the Department of Education, funded by the Education and Skills Funding Agency (ESFA), Local Authority SEND Commissioning, and is inspected and graded by Ofsted.

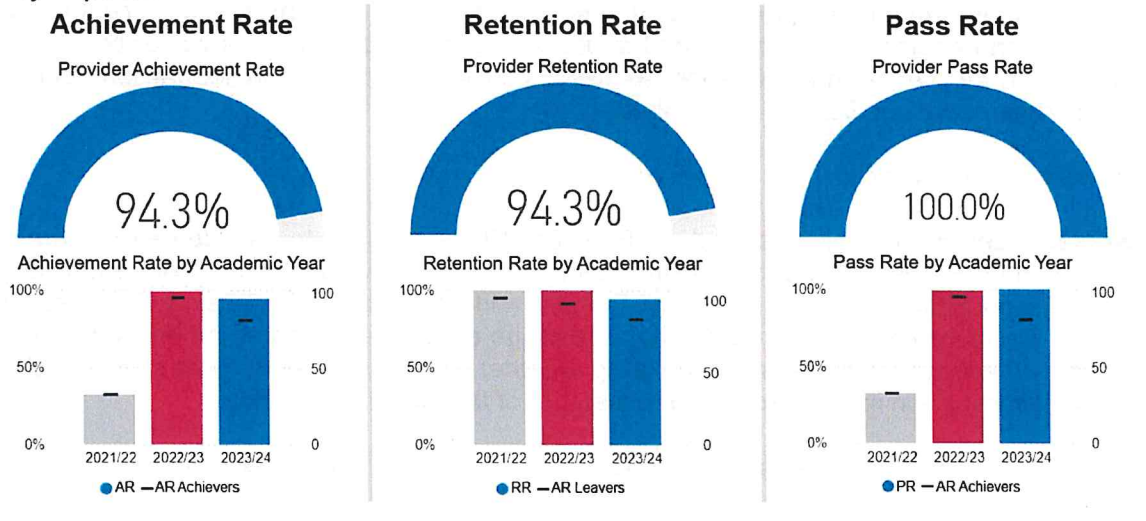
The college provides an aspirational curriculum, offering a comprehensive programme of personal, social and vocational education, along with a strong enrichment programme, which includes a range of active wellbeing and creative sessions, and tutorials. All students undertake a work placement, and these are placed in relation to their chosen career path and suitable location.

Students are also provided with opportunities to attend residential and extracurricular activities. The curriculum is tailored to meet the needs of the individual, ensuring all students are supported to reach their full potential.

There is a strong student voice through the established Student Council, and these, along with the Parent Forum, and employers, help to shape the development of the curriculum and study programme. Staff work closely with the students' families/carers, local businesses and outside agencies to deliver its main outcomes of independence, personal development, employment and community involvement.

Student places are funded through Local Authority SEND commissioning, and the ESFA.

Key Impacts:



**Achievement rates for 2023-24:
 English and Maths**

- Pre Entry 100%
- Entry Level 1 100%
- Entry Level 2 100%
- Entry Level 3 100%
- Level 1 85%

Arts Award

- 85% achievement

Main aim

- Life Skills Award 100%
- Personal Progress Certificate 100%
- Work Preparation 100%
- Certificate in Employability 89% (1 student DNA)

The college achieved 100% positive destinations from students that have left the college. This includes moving into paid employment, self-employment, voluntary roles, and independent living.

This academic year, one student was awarded the Ascentis Learner of the Year. She then progressed on to the Federation of Awarding Bodies final, coming a strong third.

A full Ofsted Inspection in November 2024, achieved an overall Good rating.

Overall effectiveness:	GOOD
The quality of education:	Good
Behaviour and attitudes:	Outstanding
Personal development:	Outstanding
Leadership and management:	Good
Provision for students with high needs:	Good

Quote from Ofsted: *“We are extremely impressed by your ambitious curriculum intent and aspirations for your students. In particular, we are blown away by the Supported Internship pathway and the impact this is having on the Interns and the businesses they work at.”*

Lifeworks Charity Limited

Trustees' Report

For the Period 1 April 2023 to 31 August 2024

Lifeworks Community

Community Projects was the umbrella title for all our day service activities, bringing together Youth Clubs, and Holiday Projects which enabled young people and adults to better access community activities that link to transition and preparing for greater independence, as well as social and community interaction. Our next phase is to put all activities under our Day Service umbrella title.

Lifeworks Community Key Elements:

Youth & Adult Social Clubs the first club opened in 1999. The Clubs' ethos is to provide recreational and educational clubs for young people with learning disabilities by offering a diverse range of opportunities for socialising, developing friendships, offering support for families and carers and progressing skills essential for independent living. The clubs run on Saturdays. The wide range of activities support the young people 12 – 18 and 18 years plus, to access the community and bring together what has been learnt at school, College and home to support their transition into being an active member of their local community.

The clubs are funded through direct payments, commissioning, parental contributions and fundraising.

Holiday Projects offer a wide range of healthy food and fun activities to young people with learning disabilities across South Devon each school/ college holiday. Working in partnership with local food providers, community sports and arts organisations, we have been enjoying surfing, football, dance, horse riding, as well as a whole array of healthy food related fun, and many outings.

It is with thanks to funding from the HAF (Healthy Activities and Food) programme from Devon County Council, that we have been able to offer a large proportion of places to those in receipt of free school meals. This programme mitigates 'Holiday Hunger' where families are unable to afford sufficient nutritious food during school/ College holidays. We not only provide a hot meal, but also the attendees learn how to grow their own fruit and vegetables, prepare and make the meals, take home ingredients and recipe cards, and recreate these with their own families.

Key Impacts:

- an improvement in the health and wellbeing of attendees
- receiving healthy and nutritious meals
- maintaining a healthy level of physical activity
- being happy, having fun and meeting new friends
- developing a greater understanding of food, nutrition and other health-related issues
- taking part in fun and engaging activities that support their development
- feeling safe and secure
- getting access to the right support services
- returning to school/college feeling engaged and ready to learn
- development of new skills or knowledge
- taking part in new experiences, for example nature walks, visiting National Trust properties and local farms

Attendance

Saturday Clubs	680 units
Holiday Club	470 units
HAF Programme	320 units

Lifeworks Charity Limited

Trustees' Report

For the Period 1 April 2023 to 31 August 2024

After consultation with our current service users and local Commissioners, in September 2024 a Day Services provision was introduced: Monday to Friday for those adults with learning disabilities over 18, not in full-time education, employment or training. The service is designed to offer a diverse range of activities. Each day focuses on a theme, with activities being personalised, giving participants the opportunity to engage in activities that support personal growth, creativity, and community involvement.

Themes include:

- Preparation for Adulthood: A focus on developing skills needed for independent living, further education, and employment readiness
- Home Baking & Gardening: Hands-on sessions to explore baking and gardening, encouraging creativity and practical skills, using ingredients harvested from our garden into cooked dishes.
- Creative Day: A day dedicated to expression through crafts, music, and other creative outlets.
- Community Engagement & Life Skills: Activities aimed at fostering connections within the community and building essential life skills for daily living.
- Active Leisure: Physical activities designed to promote health and well-being, offering both fun and fitness.

Lifeworks' Central Services

All front-line services are supported by Lifeworks' Central Services. Following a change in October 23 to our operational direction, a review of Central Services took place to restructure the department to ensure that the team aligned with the needs of the business and that it was cost effective and financially sustainable. The team provides financial, HR, fundraising, GDPR, and Health & Safety support and utilises the support of an external marketing company under the scrutiny of the Head of Finance & Governance.

Finance & Fundraising

Our fundraising efforts continue so that we are able to deliver projects that enable the people whom we support to access valuable activities that promote engagement with their local community and encourage transformation from social and economic disadvantage.

Our aim is to achieve complete confidence and public trust by demonstrating good stewardship of funds and demonstrating positive impact for our beneficiaries. To realise this, our approach is to ensure the key principles of honesty, respect, integrity, transparency and responsibility are embedded in all our fundraising activities. We are committed to ethical fundraising to encourage sustainable giving and fully comply with the Fundraising Regulator's Code of Fundraising Practice. No complaints have been received during this year.

Lifeworks recognises the Fundraising Regulator's guidance designed to protect donors, charity supporters and the public, particularly those that are vulnerable, from intrusive fundraising practices. Our fundraising activity this year, has not involved working with any third party, commercial participators or professional fundraisers.

Lifeworks is enormously grateful on behalf of its beneficiaries for all of its wonderful volunteers, supporting organisations, trusts and foundations for the generosity, time and energy they commit to us as supporters, friends, and donors. Without this many of the invaluable opportunities we offer to our beneficiaries would not be possible.

Special thanks must also go out to Lifeworks staff and trustees who volunteer their spare time.

Our Staff

The trustees acknowledge that the greatest asset the charity has is its staff team. Lifeworks employs 106 staff across all areas of the business. It supports the ongoing learning opportunities and career advancement of its staff through diplomas, the Care Certificate and individual and team training programmes.

During the year we maintained our accreditation as a Disabled Confident Leader. We strive to make the most of the talents people with disabilities can bring to the workplace and benefit from their diverse skills, experiences and views.

We believe that our staff deserve a fair day's pay for a hard day's work and, for that reason, we are one of over 8,000 businesses across the UK committed to paying the real Living Wage regardless of the job that people do or how old they are. Our rates of pay are higher than the Government's minimum wage.

We are a committed Mindful Employer. By signing the 'Employers Positive about Mental Health' charter, we have made a public declaration of our ambition to support the mental wellbeing of our staff and not make assumptions about a person with a mental health condition and their ability to work.

Future Developments

We began work on our new strategic plan in August 2022 and updated our Vision, Mission and Values. This produced an ambitious, but realistic strategy to bring better focus and move the charity forward in achieving best outcomes for the people we work with.

Our VISION is for an inclusive society where there is true equity, and where people with learning disabilities are valued, accepted and empowered to fulfil their potential.

Our MISSION is to create opportunities for people with learning disabilities to have a great life.

Our **VALUES** are:

We are **Person-centred** and inclusive, making sure that we always focus on the person and what they are able to do, supporting them to realise their aspirations and achieve their very best futures.

We are **Respectful** and believe that everyone has the right to be happy, safe and live a fulfilled life. We value diversity and treat everyone with dignity, kindness and respect.

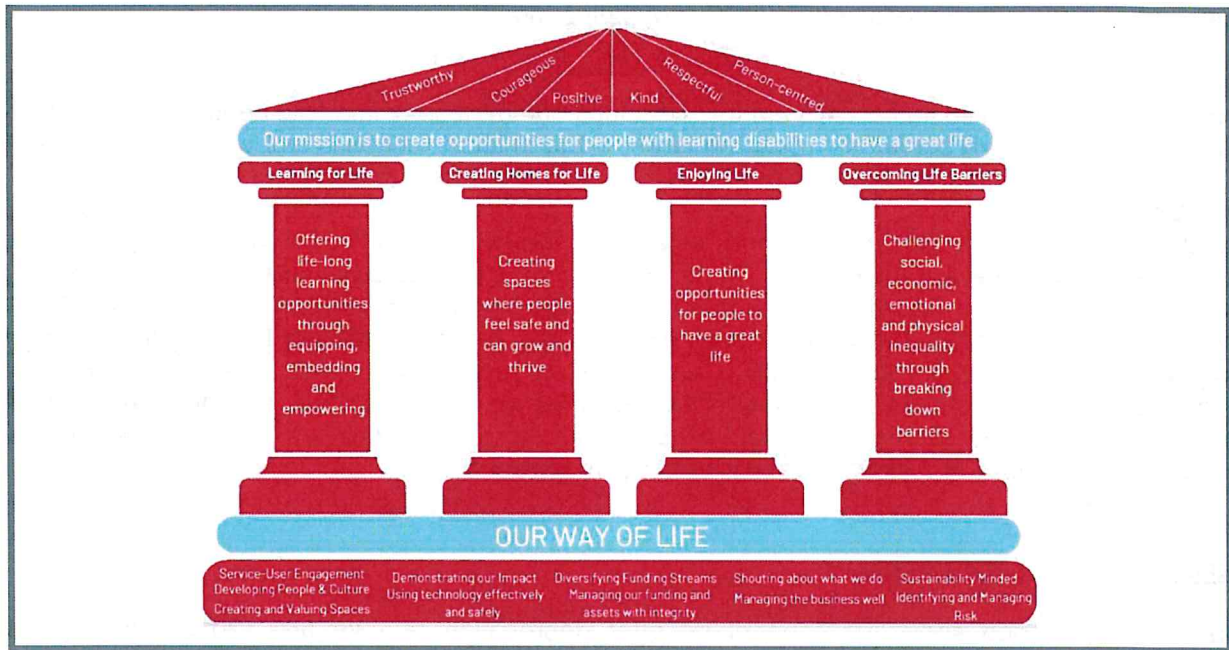
We are **Kind**. We all need to feel safe, encouraged and valued.

We are **Positive** in our work and with each other and will never stop trusting that there is a brighter future for people with learning disabilities.

We are **Trustworthy**, believing in transparency, integrity and honesty. Everything that we do should inspire trust and confidence.

We are **Courageous** and are driven to continuously innovate, develop, evaluate and improve.

Lifeworks' Strategic Pillars



The Year Ahead

As we move forward into the forthcoming year, Lifeworks stands at a pivotal moment. The past year has presented us with significant challenges, most notably financial, that have tested our resilience and adaptability. However, it is during these times that our commitment to our mission and the communities we serve has shone the brightest.

Reflecting on the Past, Building for the Future

The financial loss incurred this year has spurred us to take decisive actions, re-evaluate our strategies, and implement rigorous financial management measures. Through a comprehensive review of our operations, we have identified key areas for improvement and efficiency gains. We are implementing cost-saving measures while ensuring that our core services remain unaffected. Looking ahead, we remain optimistic about the future.

Our planned initiatives for the coming year include:

Service Developments

Lifeworks has always sought to respond to the needs of the people and the families whom we support. Despite the previous challenges, we are pleased to be looking at enhancing our provision through day services, expanding our youth offer and by responding to emerging needs where there are insufficient services available e.g. enabler services; supported living options. In this regard, we will continue to review and shape the organisation to position ourselves for sustainable future development and growth.

Operational Efficiency

Continuing to streamline our operations to improve cost-effectiveness without compromising the quality of our work. This includes investing in technology that enhances our operational capabilities and empowers our workforce.

Partnerships and Collaboration

Strengthening existing partnerships and seeking new collaborations that align with our mission. By working together with other organisations, we can amplify our impact and ensure a more sustainable future.

Lifeworks Charity Limited

Trustees' Report

For the Period 1 April 2023 to 31 August 2024

Transparency and Accountability

Reinforcing our commitment to transparency and accountability by providing regular updates to our stakeholders about our progress and the impact of their support.

Sustainability Planning

Developing a long-term sustainability plan that balances our immediate financial needs with our future growth aspirations. This plan will serve as a roadmap for returning to financial health and organisational stability.

Board Of Trustees

As a charity, we seek to fulfil our vision by supporting, promoting, caring for, advocating for and giving a voice to people with learning disabilities. That is what we do and want to become known for. We are pleased to have strengthened the Board with new trustees and we remain committed to our Strategic Plan, despite some significant challenges during the past 18 months. This sets the trajectory for the future direction of the charity with plans for growing and extending our profile and reach in the region. Our motivation is to be able to offer access for all, increase the number of beneficiaries we support, further enhance the quality of all our services and to improve our financial sustainability in an increasingly challenging economic climate for the charitable sector. These ambitions have informed our Reserves Policy.

Financial Reserves and Review

Results for the period show net expenditure after depreciation of £356,366 (2023: net expenditure of £226,769). Total funds at 31 August 2024 stood at £1,823,126 of which £287,014 relates to fixed assets and can only be realised by disposing of the assets, this therefore leaves unrestricted free reserves at £1,536,112.

Designated funds

A formal review of our policy on reserves is carried out by Trustees annually, last completed March 2025. Our reserves policy focuses on the level of its 'free' reserves.

Our unrestricted free reserves which are not specifically designated against fixed assets at 31 August 2024 were £1,536,112.

The Trustees have assessed what financial resources are required to meet employer and other committed financial obligations, and based on this assessment the Trustees have designated £943,000 which is equivalent to four months trading income, of which £688,000 is designated for future risk.

In addition to fulfil our capital and development requirements during the forthcoming twelve months £95,000 has been designated as detailed below;

- £20,000 vehicle acquisition
- £20,000 IT Systems
- £55,000 Contingency

A maximum of £486,116 of 'free reserves' are available to be invested into Lifeworks projects at the discretion of the Board of Trustees.

Risk

The Board of Trustees takes seriously their duty to avoid exposing the charity to undue risk. However, their approach to this is not becoming risk averse, but instead to adopt responsible management of risks.

Lifeworks use a model for assessing risk and to draw attention to the distinction between risks that arise from a financial situation and risks arising in other ways that can be seen as non-financial, even if, ultimately, they have a financial impact.

Our approach towards resolution to risk is to establish an atmosphere that empowers individuals to highlight uncertainty and raise risk as and when they observe them. Lifeworks acknowledges that risk management is a dynamic process and will ensure that new risks are addressed as they arise and monitoring will be cyclical so as to establish how previously identified risks may have changed.

Statement of Trustees' Responsibilities

The trustees (who are directors of Lifeworks Charity Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report (incorporating the 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 Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charitable company and 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 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 maintaining proper accounting records which 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.

In so far as the trustees are aware:

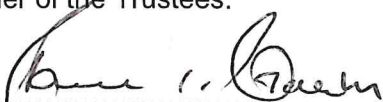
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

The auditors, Albert Goodman LLP, are deemed to be re-appointed under Section 487(2) of the Companies Act 2006.

By order of the Trustees.


.....
P J J Clarkson
Chair of Trustees

Date: 30.05.25 -

Lifeworks Charity Limited

Independent Auditors' Report to the Trustees and Members
For the Period 1 April 2023 to 31 August 2024

Opinion

We have audited the financial statements of Lifeworks Charity Limited (the 'charitable company') for the period 1 April 2023 to 31 August 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, 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 Generally Accepted Accounting Practice, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of its incoming resources and application of resources for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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.

Lifeworks Charity Limited

Independent Auditors' Report to the Trustees and Members
For the Period 1 April 2023 to 31 August 2024

Opinion on other matter 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 period for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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 specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 13, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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.

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

Lifeworks Charity Limited

Independent Auditors' Report to the Trustees and Members
For the Period 1 April 2023 to 31 August 2024

The extent to which the audit was considered capable of detecting irregularities including fraud

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charity Act 2011, CQC registration, Ofsted registration, anti-bribery, employment, data protection and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

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

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation, claims and breaches of relevant legislation; and
- reviewing correspondence with the Charity Commission, CQC, Ofsted and other relevant regulators including the company's legal advisors and insurers.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Lifeworks Charity Limited

Independent Auditors' Report to the Trustees and Members
For the Period 1 April 2023 to 31 August 2024

Use of our report

This report is made solely to the charitable 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 charitable company's members and trustees 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 charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Michelle Ferris BSc (Hons) FCA DChA
Senior Statutory Auditor
for and on behalf of
Albert Goodman LLP
Chartered Accountants
Statutory Auditor

Date: 20/05/2025

Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Lifeworks Charity Limited

Statement of Financial Activities (including the Income and Expenditure Account)

For the Period 1 April 2023 to 31 August 2024

		1 April 2023 - 31 August 2024			1 April 2022 - 31 March 2023		
	Note	Unres- tricted £	Res- tricted £	Total £	Unres- tricted £	Res- tricted £	Total £
Income:							
Donations	3	12,471	39,556	52,027	10,072	62,150	72,222
Charitable activities	4	3,214,270	141,909	3,356,179	2,959,765	89,581	3,049,346
Other trading activities		64,572	-	64,572	1,304	-	1,304
Investments		22,059	-	22,059	4,046	-	4,046
Total income		3,313,372	181,465	3,494,837	2,975,187	151,731	3,126,918
Expenditure:							
Expenditure on charitable activities	5	3,660,670	190,533	3,851,203	3,135,171	218,516	3,353,687
Total expenditure		3,660,670	190,533	3,851,203	3,135,171	218,516	3,353,687
Net income / (expenditure) before transfers	2	(347,298)	(9,068)	(356,366)	(159,984)	(66,785)	(226,769)
Transfers between funds		(8,068)	8,068	-	(57,878)	57,878	-
Net movement in funds		(355,366)	(1,000)	(356,366)	(217,862)	(8,907)	(226,769)
Reconciliation of funds							
Total funds brought forward		2,178,492	1,000	2,179,492	2,396,354	9,907	2,406,261
Total funds carried forward		1,823,126	-	1,823,126	2,178,492	1,000	2,179,492

The statement of financial activities has been prepared on the basis that all operations are continuing operations. There were no gains or losses arising in the period that are not shown above.

The statement of financial activities incorporates the income and expenditure account.

Lifeworks Charity Limited – Company Registration Number: 03177139

Balance Sheet


As at 31 August 2024

	Note	31 August 2024 £	31 March 2023 £
Fixed assets			
Tangible fixed assets	8	287,014	1,059,477
Current assets			
Debtors	9	89,042	262,656
Cash at bank and in hand		1,698,529	979,958
		<u>1,787,571</u>	<u>1,242,614</u>
Liabilities:			
Creditors: falling due within one year	10	<u>(251,459)</u>	<u>(122,599)</u>
Net current assets		1,536,112	1,120,015
Total net assets		<u><u>1,823,126</u></u>	<u><u>2,179,492</u></u>
The funds of the charity:			
Restricted funds	11	-	1,000
Unrestricted funds			
Designated funds	11	1,337,010	2,097,477
Unrestricted funds	11	486,116	81,015
		<u>1,823,126</u>	<u>2,178,492</u>
Total charity funds		<u><u>1,823,126</u></u>	<u><u>2,179,492</u></u>

The financial statements have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board and authorised for issue on 20/05/2025 and signed on its behalf by:


 P J Clarkson
 Trustee Director


 S Puleston
 Trustee Director

Lifeworks Charity Limited
Statement of Cash Flows
For the Period 1 April 2023 to 31 August 2024

		1 April 2023 - 31 August 2024 £	1 April 2022 - 31 March 2023 £
	Notes		
Cash flows from operating activities			
Net movements in funds for the year		(356,366)	(226,769)
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	8	46,557	55,499
(Profit)/ loss on disposal of fixed assets		(62,979)	2,361
Finance income		(22,059)	(4,046)
		<u>(394,847)</u>	<u>(172,955)</u>
Working capital adjustments			
(Increase) / decrease in debtors	9	173,614	(19,356)
(Decrease) / increase in creditors	10	128,860	(157,324)
		<u>(92,373)</u>	<u>(349,635)</u>
Cash flows from investing activities			
Interest received		22,059	4,046
Purchase of fixed assets	8	(42,411)	(8,400)
Proceeds from the sale of fixed assets		831,296	-
		<u>810,944</u>	<u>(4,354)</u>
Net (decrease) / increase in cash and cash equivalents		<u>718,571</u>	<u>(353,989)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>979,958</u>	<u>1,333,947</u>
Cash and cash equivalents at the end of the reporting period		<u>1,698,529</u>	<u>979,958</u>

1 Accounting policies

The principle accounting policies adopted in the preparation of the financial statements are:

1.1 Basis of accounting

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.

Lifeworks Charity Limited 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). All amounts are presented in £ sterling.

1.2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

1.3 Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting when preparing the financial statements.

1.4 Income

Donations and other voluntary income are recognised on receipt.

Income from grants (including government grants), where 'capital' or 'revenue', is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Where no conditions are attached to grant income they are recognised within donations and gifts and where conditions relating to performance of services are attached, grant income is recognised within charitable activities in the Statement of Financial Activities.

Income from charitable activities is included in the period in which the charity is entitled to receipt, it is probable that economic benefits will flow to the entity and the amount can be reliably measured. Where income is received in advance of provision of services, income is deferred until the criteria for income recognition is met. Where income has not been received and services have been provided, income is accrued.

Income from other trading activities includes income relating to fundraising and is included in the Statement of Financial Activities when receivable.

1.5 Expenditure

Resources expended are recognised on the accruals basis to match the period in which the expenditure was incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Certain expenditure is directly attributable to specific activities and has been included in those activity categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories as follows:

- The costs of the general office and the administration function that supports the Charity have been split between charitable activities on a percentage basis per project, and time apportioned where an activity has not occurred throughout the full period.
- Costs relating to wages are allocated between activities based on the proportion of time spent by fundraising and administration staff on those activities. However, any expenditure relating to small specific projects is borne by the general fund.

1.6 Investment income

Interest on funds held on deposit is included in the Statement of Financial Activities as investment income when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the bank.

1.7 Pensions

The charity operates a defined contribution pension scheme. Contributions are recognised in the SOFA in the period in which they become payable in accordance with the rules of the scheme.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life as follows:

Leasehold land and buildings	Over term of the lease (300 years)
Freehold buildings	50 years straight line
Fixtures, fittings and equipment	5 years straight line
Motor vehicles	5 years straight line
Office equipment	4 years straight line

1.9 Debtors

Trade debtors and accrued income 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.

1.10 Cash at bank and in hand

Cash at bank and 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.

Lifeworks Charity Limited

Notes to the Financial Statements

For the Period 1 April 2023 to 31 August 2024

1.12 Deferred income

Deferred income comprises income received in advance of the provision of charitable activities. Deferred income is recognised within income in the Statement of Financial Activities when the conditions for income from charitable activities recognition are met.

1.13 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade, other debtors and loans (programme related investment) are basic financial instruments and are debt instruments measured at amortised cost. Investment portfolios are basic financial instruments measured at fair value through the income and expenditure account. Prepayments are not financial instruments.

Cash at bank and deposit accounts– is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

1.14 Fund accounting

Funds held by the charitable company are one of the following types:-

- Unrestricted general funds – these funds can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated funds – these funds are set aside out of unrestricted general funds for specific future purposes, projects, or reserves.
- Restricted funds – these funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when funds raised are for a specific purpose.

Further explanations of the nature and purpose of each fund are included in the notes to the financial statements.

1.15 Taxation

As a registered charity, the company is exempt from corporation tax and capital gains tax, but not Value Added Tax. Irrecoverable Value Added Tax is included in the costs of those items to which it relates.

1.16 Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease. The charity has an operating lease for the head office and FE college premises. The title of the leased premises remains with the lessor.

Lifeworks Charity Limited
Notes to the Financial Statements
For the Period 1 April 2023 to 31 August 2024

2 Net income/ (expenditure) before transfers

	1 April 2023 - 31 August 2024	1 April 2022 - 31 March 2023
	£	£
Net incoming resources for the period are stated after charging		
Pension costs	139,597	112,324
Depreciation	46,557	55,499
Auditors' remuneration		
Audit fee	8,500	6,120
Other services	3,956	2,073
	<u> </u>	<u> </u>

3 Income (excluding charitable activities income)

	1 April 2023 - 31 August 2024			1 April 2022 - 31 March 2023		
	Unres- tricted	Res- tricted	Total	Unres- tricted	Res- tricted	Total
	£	£	£			£
Donations	12,471	39,556	52,027	10,065	62,150	72,215
Exceptional government funding						
Other Covid grants*	-	-	-	7	-	7
	<u>12,471</u>	<u>39,556</u>	<u>52,027</u>	<u>10,072</u>	<u>62,150</u>	<u>72,222</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

*denotes government grants

The charity has been eligible to claim additional funding in the period from government support schemes in response to the coronavirus outbreak. The funding received is shown above under "exceptional government funding".

Lifeworks Charity Limited
Notes to the Financial Statements
For the Period 1 April 2023 to 31 August 2024

4 Incoming resources from charitable activities

	1 April 2023 - 31 August 2024			1 April 2022 - 31 March 2023		
	Unres- tricted £	Res-tricted £	Total £	Unres- tricted £	Res- tricted £	Total £
Fees for care services						
Robins Respite Centre	287,490	-	287,490	500,462	-	500,462
Robins Residential care	378,350	-	378,350	681,847	-	681,847
Sesame Residential care	1,204,592	-	1,204,592	734,941	-	734,941
	<u>1,870,432</u>	<u>-</u>	<u>1,870,432</u>	<u>1,917,250</u>	<u>-</u>	<u>1,917,250</u>
Fees for college						
Further Education College	1,341,918	-	1,341,918	1,040,694	-	1,040,694
	<u>1,341,918</u>	<u>-</u>	<u>1,341,918</u>	<u>1,040,694</u>	<u>-</u>	<u>1,040,694</u>
Fees for other projects						
Youth Club fees	-	32,187	32,187	-	39,620	39,620
Summer School fees	-	44,042	44,042	690	15,961	16,651
Community projects	510	-	510	1,131	-	1,131
	<u>510</u>	<u>76,229</u>	<u>76,739</u>	<u>1,821</u>	<u>55,581</u>	<u>57,402</u>
Grants receivable						
The Clare Milne Trust	-	7,480	7,480	-	-	-
Bailey Thomas Grant	-	7,000	7,000	-	-	-
Small Grants Scheme	-	-	-	-	5,000	5,000
Forbes Foundation	-	40,000	40,000	-	25,000	25,000
Other (Under £5,000)	1,410	11,200	12,610	-	4,000	4,000
	<u>1,410</u>	<u>65,680</u>	<u>67,090</u>	<u>-</u>	<u>34,000</u>	<u>34,000</u>
Total	<u>3,214,270</u>	<u>141,909</u>	<u>3,356,179</u>	<u>2,959,765</u>	<u>89,581</u>	<u>3,049,346</u>

Lifeworks Charity Limited
Notes to the Financial Statements
For the Period 1 April 2023 to 31 August 2024

5 Charitable activities expenditure

	1 April 2023 - 31 August 2024			1 April 2022 - 31 March 2023		
	Unres- tricted £	Res- tricted £	Total £	Unres- tricted £	Res- tricted £	Total £
Robins	669,232	-	669,232	1,083,900	-	1,083,900
Sesame	1,036,283	-	1,036,283	794,442	-	794,442
FE College	1,142,786	-	1,142,786	932,419	-	932,419
Other community and holiday projects	-	132,053	132,053	-	218,516	218,516
Premises and admin costs	812,370	58,480	870,850	324,409	-	324,409
Total	3,660,670	190,533	3,851,203	3,135,171	218,516	3,353,687

<u>2024</u>	1 April 2023 - 31 August 2024			
	Direct staff costs £	Other direct costs £	Support costs £	Total £
Robins	479,504	62,815	126,913	669,232
Sesame	781,520	116,057	138,705	1,036,283
FE college	795,875	160,249	186,662	1,142,786
Other community and holiday projects	55,302	48,312	28,440	132,053
Premises and admin costs	-	585,104	285,746	870,850
	2,112,200	972,537	766,466	3,851,203

<u>2023</u>	1 April 2022 - 31 March 2023			
	Direct staff costs £	Other direct costs £	Support costs £	Total £
Robins	651,681	272,107	160,113	1,083,900
Sesame	449,760	261,361	83,322	794,442
FE college	525,905	288,668	117,846	932,419
Other community and holiday projects	95,129	47,761	75,626	218,516
Premises and admin costs	-	226,295	98,115	324,409
	1,722,474	1,096,192	535,021	3,353,687

5 Charitable activities expenditure (continued)

Analysis of support costs

The charity initially identifies the costs to its support functions. Having identified the support costs, they are then apportioned between the five (2023: five) key charitable activities undertaken (see above) in the period. Refer to the table below for the basis of apportionment and the analysis of the support costs.

	Basis of apportionment	1 April 2023 - 31 August 2024 £	1 April 2022 - 31 March 2023 £
Salaries, wages & related costs	Time spent	599,610	401,749
General office and administration	Turnover or time spent	166,856	133,272
		<u>766,466</u>	<u>535,021</u>

6 Trustee directors

None of the Trustee Directors (or any persons connected) received any remuneration during the period, and none were reimbursed any expenses (2023 - £nil).

There were no related party transactions during the period (2023 – nil).

7 Employees

Number of employees

The average monthly head count of employees during the period was:

	1 April 2023 - 31 August 2024 £	1 April 2022 - 31 March 2023 £
Provision of care services	22	56
Fundraising, publicity and development of the charity	1	1
Operation of youth club	4	8
Administration	9	10
Education	22	25
	<u>58</u>	<u>100</u>

7 Employees (continued)

	1 April 2023 - 31 August 2024 £	1 April 2022 - 31 March 2023 £
Wages and salaries	2,337,870	1,838,460
Social security costs	207,446	163,440
Pension costs	139,597	112,324
Termination/ redundancy payments	26,897	10,000
	<u>2,711,810</u>	<u>2,124,224</u>

During the period, total costs of £26,897 were paid in relation to redundancy and settlement costs to two individuals (2023 – £10,000 one settlement). The amounts are full and final with no outstanding amounts due at the balance sheet date (2023: no amounts outstanding).

The number of employees whose annual emoluments (excluding employers NI and employer pension contributions) were £60,000 or more were:

	1 April 2023 - 31 August 2024 £	1 April 2022 - 31 March 2023 £
£60,000 - £70,000	-	1
£70,001 - £80,000	1	-
£80,001 - £90,000	1	-
£90,001 - £100,000	1	-
	<u>1</u>	<u>1</u>

These employees are members of the defined contribution pension scheme, into which contributions of £22,850 (2023: £4,612) were made.

Defined contribution pension scheme

The company operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the company to the scheme and amounted to £139,597 (2023 - £112,324).

Contributions totalling £6,071 (2023 - £9,581) were payable to the scheme at the end of the period and are included in creditors.

Key management personnel

The key management personnel of the charity are considered to be those listed on Page 1. The total costs to the charity of employee benefits (including employers NI and employer pension contributions) for the key management personnel were £396,555 (2023: £312,745).

Lifeworks Charity Limited
Notes to the Financial Statements
For the Period 1 April 2023 to 31 August 2024

8 Tangible fixed assets

	Leasehold Land & Buildings £	Freehold Land & Buildings £	Fixtures Fittings & Equipment £	Office Equipment £	Motor Vehicles £	Total £
Cost						
At 1 April 2023	255,335	1,142,909	104,763	25,514	126,063	1,654,584
Additions	-	9,493	2,728	-	30,190	42,411
Disposals	(255,335)	(798,951)	(41,275)		(16,719)	(1,112,280)
At 31 August 2024	-	353,451	66,216	25,514	139,534	584,715
Depreciation						
At 1 April 2023	3,400	387,303	81,928	22,773	99,703	595,107
Charge for the year		10,014	11,144	2,741	22,658	46,557
Elim on disposal	(3,400)	(287,710)	(36,134)		(16,719)	(343,963)
At 31 August 2024	-	109,607	56,938	25,514	105,642	297,701
Net book value						
At 31 August 2024	-	243,844	9,278	-	33,892	287,014
At 31 March 2023	251,935	755,606	22,835	2,741	26,360	1,059,477

Freehold land and buildings include land donated by Dartington Hall Trust and Devon County Council. This land was valued at £30,000 by the Trustees during the year ended 31 December 1998 as an estimate of its market value and is not depreciated.

Leasehold land and buildings comprises land held under a 300 year lease.

9 Debtors

	31 August 2024 £	31 March 2023 £
Trade debtors - fees receivable	15,894	244,601
Other debtors and prepayments	73,148	18,055
	<u>89,042</u>	<u>262,656</u>

Lifeworks Charity Limited
Notes to the Financial Statements
For the Period 1 April 2023 to 31 August 2024

10 Creditors: Amounts falling due within one year

	31 August 2024 £	31 March 2023 £
Trade creditors	29,687	35,524
Other creditors	156,226	23,491
Accruals and deferred income	38,734	28,972
Taxation and social security	26,812	34,612
	<u>251,459</u>	<u>122,599</u>

At the balance sheet date, the charity was not holding any funds received in advance (2023: £6,800 for a trip taking place in 2023/24).

Lifeworks Charity Limited
Notes to the Financial Statements
For the Period 1 April 2023 to 31 August 2024

11 Summary of movement in funds

	Opening Balance 01.04.23 £	Income £	Expenditure £	Transfers £	Closing Balance 31.08.24 £
2024					
Restricted funds					
Community					
Projects Development	-	122,985	(131,053)	8,068	-
Forbes donation	-	40,000	(40,000)	-	-
The Small Grant Fund	-	4,000	(4,000)	-	-
The Clare Milne Trust	-	7,480	(7,480)	-	-
Bailey Thomas	-	7,000	(7,000)	-	-
BBC CIN	1,000	-	(1,000)	-	-
Total Restricted funds	1,000	181,465	(190,533)	8,068	-
Unrestricted funds					
<u>Designated:</u>					
Robins respite centre	501,027	-	-	(501,027)	-
Sesame	254,003	-	-	(7,743)	246,260
Other fixed assets	304,447	-	-	(251,697)	52,750
Vehicle acquisition	20,000	-	-	-	20,000
IT Systems	20,000	-	-	-	20,000
Contingency	55,000	-	-	-	55,000
Operational reserve	943,000	-	-	-	943,000
	2,097,477	-	-	(760,467)	1,337,010
<u>General</u>	81,015	3,313,372	(3,660,670)	752,399	486,116
Total Unrestricted funds	2,178,492	3,313,372	(3,660,670)	(8,068)	1,823,126
Total funds	2,179,492	3,494,837	(3,851,203)	-	1,823,126

Lifeworks Charity Limited
Notes to the Financial Statements
For the Period 1 April 2023 to 31 August 2024

11 Summary of movement in funds (continued)

2023	Opening Balance 01.04.22 £	Income £	Expenditure £	Transfers £	Closing Balance 31.03.23 £
Restricted funds					
Community					
Projects Development	-	151,731	(209,609)	57,878	-
BBC CIN	9,907	-	(8,907)	-	1,000
Total Restricted funds	9,907	151,731	(218,516)	57,878	1,000
Unrestricted funds					
<u>Designated:</u>					
Robins respite centre	516,226	-	-	(15,199)	501,027
Sesame	261,062	-	-	(7,059)	254,003
Other fixed assets	331,649	-	-	(27,202)	304,447
Vehicle acquisition	20,000	-	-	-	20,000
IT Systems	20,000	-	-	-	20,000
Contingency	-	-	-	55,000	55,000
Operational reserve	1,035,000	-	-	(92,000)	943,000
	2,183,937	-	-	(86,460)	2,097,477
<u>General</u>	212,417	2,975,187	(3,135,171)	28,582	81,015
Total Unrestricted funds	2,396,354	2,975,187	(3,135,171)	(57,878)	2,178,492
Total funds	2,406,261	3,126,918	(3,353,687)	-	2,179,492

Lifeworks Charity Limited

Notes to the Financial Statements

For the period 1 April 2023 to 31 August 2024

11 Summary of movement in funds (continued)

The restricted funds are:

- Community Projects Development is for the delivery of the Branchline Partnership Project funded by small grants.
- BBC CIN has been received towards the Young Volunteers project to fund a Volunteers Coordinator, two Young Volunteer Support Workers and funding for recruitment and training.
- Forbes donation was received from Forbes for a minibus pick up and drop off service to support those in rural or areas of deprivation unable to access Lifeworks Community services.
- The Small Grant Fund came from DYS Space to support families to connect with local community activities, educate in healthy eating and provide support for mental wellbeing.
- The Clare Milne Trust funding was provided to support disadvantaged college students to attend a 5 day residential to the Calvert Trust, Lake District, for an activity holiday.
- Bailey Thomas funding was received to expand the Lifeworks Community offer to a wider range of attendees.

The designated funds are:

- The Respite Centre designated fund represents the net book value of the freehold property for the Respite Centre.
- The Sesame designated fund represents the net book value of the freehold property for Sesame.
- The Other Fixed Assets designated fund from the general fund represents the net book value of the other fixed assets held.
- The vehicle acquisition fund sets aside funds to fulfil vehicle replacements.
- The Operational reserve designated funds sets aside funds which approximate to 4 months running costs for the charity, as described in the Trustees Report. This ensures that the Charity will be able to continue to meet liabilities as they fall due, and allow for better financial planning.
- IT Systems and Replacement funds sets aside funds to fulfil capital requirements; i.e. modernisation of property, and replacements of specialist equipment, vehicles, IT and furnishings.

The unrestricted general fund consists of funds which the charity may use for its charitable purposes at its discretion.

12 Analysis of assets between funds

	1 April 2023 - 31 August 2024			1 April 2022 - 31 March 2023		
	Unres- tricted £	Res-tricted £	Total £	Unres- tricted £	Res- tricted £	Total £
Tangible fixed assets	287,014	-	287,014	1,059,477	-	1,059,477
Current assets	1,536,112	-	1,536,112	1,119,015	1,000	1,120,015
	<u>1,823,126</u>	<u>-</u>	<u>1,823,126</u>	<u>2,178,492</u>	<u>1,000</u>	<u>2,179,492</u>

13 Financial commitments

At 31 August 2024 the charity was committed to making the following future minimum rental payments under non-cancellable leases as follows:

	31 August 2024 £	31 March 2023 £
<u>Operating leases:</u>		
Premises:		
Within one year	-	22,469
2-5 years	-	-
Other:		
Within one year	9,419	-
2-5 years	35,096	-
	<u>44,515</u>	<u>22,469</u>

LIFEWORKS CHARITY LIMITED

England & Wales - Charity number 1054167

Accounts

Lifeworks Charity Limited

(A Charitable Company Limited by Guarantee)

Annual Report and Financial Statements

For the year ended 31 March 2023

Company Number: 03177139

Charity Registered in England and Wales Number: 1054167

Lifeworks Charity Limited
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For the year ended 31 March 2023

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Lifeworks Charity Limited
Reference and Administrative Details
For the year ended 31 March 2023

Trustee Directors

P J J Clarkson – Chair
M A W Alderson
R Compton
B Harty
C Laithwaite
S Puleston

Senior Leadership Team

Chief Executive	L Fraser-Crewes	(from August 2022)
Interim Chief Executive	C Jenkins	(until August 2022)
Head of Finance & Governance	J Parsons	
Head of People & Culture	A Gavin	
Head of Operations	S Gonsti	(until July 2023)
Head of College	K Dorow	(from April 2022)

Charity Number

1054167

Company Number

03177139

Principal Address and Registered Office

Lescaze Offices Room 33
Shinners Bridge
Dartington
Totnes
Devon
TQ9 6JD

Auditors

Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Bankers

Lloyds Bank plc
Fore Street
Totnes
Devon
TQ9 5HH

National Westminster Bank plc
Courtenay Street
Newton Abbot
Devon
TQ12 2EE

Lifeworks Charity Limited
Reference and Administrative Details
For the year ended 31 March 2023

Solicitors

Nash & Co Solicitors LLP
Beaumont House
Beaumont Park
Plymouth
PL4 9BD

Lifeworks Charity Limited
Trustees' Report
For the year ended 31 March 2023

The Trustees, who are also directors of the Charity for the purposes of the Companies Act, present their annual report (incorporating the directors report as required by company law) and audited financial statements For the year ended 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements, comply with the Charity's governing document, applicable law and the requirement of the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS 102) (implemented 1 January 2019), and are in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Lifeworks Charity Limited is a charity and a charitable company and is variously referred to throughout this report as either "the Charity" or "the Company". The Charity operates under the name of "Lifeworks". It was incorporated 25 March 1996 as a company limited by guarantee, governed by a memorandum and articles of association. The charity was previously named "The Bidwell Brook Foundation Limited" but changed its name on the 15 February 2013 to "Lifeworks Charity Limited". Its company number is 03177139 and its Charity registration number is 1054167. The registered office is Lescaze Offices Room 33, Shinnars Bridge, Dartington, Totnes, Devon, TQ9 6JD.

References and Administrative Details

Administrative information is given in a separate section at the front of these accounts.

Directors and Trustees

The directors of the Company are the Charity's trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the period and since the period end are as follows:

- M A W Alderson (appointed 9 May 2023)
- Mr P J J Clarkson Chair
- Mr R Compton
- Mr B Harty
- Ms C Laithwaite
- Ms S Puleston (appointed 19 July 2023)
- Mr R Nathan (resigned 17 July 2023)
- Mr A Savage (appointed 28 September 2022 & resigned 15 July 2023)
- Mr S Plunkett (resigned 12 July 2022)

None of the Trustees have any beneficial interest in the Company. All of the Trustees are members of the Company and guarantee to contribute £10 in the event of a winding up.

Structure, governance and management

The Board of Trustees ("BOT") oversees the administration of the Charity and meet formally a minimum of four times during the year. In addition, the CEO holds Trustee Update meetings via Teams four during the year, between full Board meetings. Alongside these, a number of strategy meetings took place during the year with Trustees and members of the Senior Lifeworks Team (considered to be the Key Management Personnel).

A Finance Sub-Committee and a College Governance Sub-Committee both report to the Board and two Trustees per sub-committee attended its meetings during the year.

Lifeworks Charity Limited
Trustees' Report
For the year ended 31 March 2023

Day to day management of the Charity is delegated to the Chief Executive, who delivers this alongside the Senior Leadership Team. The Trustees take advice from external professionals dependant on the nature of the support that they need.

The charity uses a variety of methods for attracting Trustees which include recommendations and external and internal advertising. The charity mainly advertises in the volunteering community and on our website.

There is a Trustee Recruitment policy in place, and in terms of the process, the charity asks for a CV, from there it is usual for the candidate to meet on an informal basis with the Chief Executive (CEO). Once this has happened they would be asked to complete an application form and are invited to an interview which is usually attended by the Chair of the Board and another Trustee. Standard safer recruitment practices are applied in line with policy and procedure which includes obtaining 2 satisfactory references and an enhanced DBS check. In addition to this they are also required to complete a declaration of eligibility.

All new Trustees receive a Charity Induction which includes visiting the service areas and being introduced to staff. They also undertake a number of e-learning courses which include safeguarding, MCA & DOLS and GDPR. Trustees also attend governance training which forms part of their Induction.

The arrangements for setting the pay and remuneration of Key Management Personnel

Senior executive pay is linked to that of other directors and is set after considering organisation turnover, number of employees, in-job risk, pay of other directors and any other benefits and incentives and benchmarking within the charitable sector using identified pay surveys such as ACEVO.

Pay scales for managers, administration support staff, care team and ancillary staff are bench marked against comparable roles, level of relevant qualifications and ability to recruit within the locality.

Public Benefit

The Trustees have due regard for the Charity Commission's guidance on public benefit and have completed a public benefit review and concluded that the activities during the year are in accordance with the Charitable Objectives of the Charity and satisfy the requirements of identifiable benefit to the public.

Objectives & Activities

The organisation is a charitable company limited by guarantee, incorporated on the 25th March 1996. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association.

The object of the Charity is to provide support to individuals with learning disabilities through the provision of services and advice aimed at improving the conditions of their lives, their families, and their futures.

Lifeworks' vision is for an inclusive society where there is true equity, and where people with learning disabilities are valued, accepted and empowered to fulfil their potential.

Lifeworks' mission is to create opportunities for people with learning disabilities to have a great life.

We achieve this by delivering aspirational activities and services and we work in partnership with others to ensure the right support is provided at the right time in the right way. We are a learning organisation so we invest in our staff and believe that everything we do must be outstanding for those who use our services, their families and those who invest in us. We deliver support through ambitious needs-led services in care, education and community projects.

Achievements and Performance

Overview

It has been a year of change for Lifeworks. As we recovered and consolidated after the global pandemic, we were able to reflect on where we have come from and where we need to go to ensure that we are positioned to reach those who need us the most.

Both Amanda Gavin and Christian Jenkins continued to hold the reins as Interim CEO until Laura Fraser-Crewes commenced in post in August 2022.

Robins

Robins Respite and Life Skills Centre opened in Dartington in 1999 and was funded and built by Lifeworks with full ownership of the freehold. It has full registration with The Office for Standards in Education (Ofsted). Its mission is to provide short breaks to children with learning disabilities up to 18 years of age, in a caring, welcoming and engaging environment. The aim is to develop independence, confidence and self-esteem. It is open 7 days a week for 52 weeks of the year and offers overnight, 24 hour or short break stays. At present, it has 6-8 bedrooms for short breaks and supports families from all over the South West who, without this provision, would struggle to continue caring for their child. Robins gives carers the break that helps keep families together.

Robins also offers 2 full-time residential beds. These beds are primarily offered to local children who cannot be cared for at home by their family. This allows them to stay in the area, continue at the same school, support their continuity and stability and keep them in touch with their family, friends and community. During 2022-2023, one of Robins' full-time residents reached 18.

Emma Quaintance, Deputy Manager, remained in as Interim Registered Manager under the management of Sarah Gontsi, Head of Operations until the appointment of Sonia Hodge commenced in post on 29/03/23.

Revenue funding for both the short breaks and longer-term residential placements is mainly commissioned by the local authority placing the child, but we rely on fundraising to develop Robins and improve the facilities for the children staying with us.

Key Impacts: Robins continues to be the largest provider of residential respite over-night short breaks in the South West for children with learning disabilities. It continues to have a highly motivated and expert caring staff team, however it has become increasingly difficult to recruit and retain support workers, which has an impact on the number of short-break spaces we can offer. This year Robins provided full time residential placements for 6 young people within the two apartments and short breaks for 17 children and families.

June 2022 Ofsted Inspection Outcomes: Requires Improvement to be Good.

With the above in mind, as Robins has faced a number of significant challenges since the start of the COVID-19 pandemic, this has led us, as a Charity, to assess the effectiveness of Robins' in the current climate. The results of this, together with the current economic climate, and the constraints of successful, sustainable recruitment in the Care sector, have led us to the decision to close the service. Working in collaboration with Devon County Council, Plymouth and Torbay local authorities, we are scheduled to cease our Ofsted registration and close, or pass to a new provider, on 31st October 2023.

Sesame

Sesame is a 4-bedroom residential house in Torquay for adults with learning disabilities. The house was bought by Lifeworks and opened as a care home in September 2009 after a major refurbishment programme. It has full registration with the Care Quality Commission (CQC). Its mission is to continue the support we give families by providing full residential care for adults.

Sesame provides care in a safe and accessible home and aims to move these adults towards a more independent and fulfilling life by continuing their learning in the home as well as engaging with a broad range of activities in the community.

Amanda Parnell, formerly Deputy Manager, has been in post as Registered Manager since April 2022 and Amanda Percival commenced in post as Deputy Manager in July 2022.

Revenue funding is through the local authority placing the person, but we fundraise to develop both the environment and the community involvement to enhance the independent outcomes of the people living with us.

Key Impacts: Sesame continues to be a happy and well managed home. There continues to be a committed and stable staff team who work together to achieve some excellent outcomes for the residents. The service provides a safe and caring home for a maximum of 4 people. We are at capacity and all residents are happy and thriving.

Due to issues around an ongoing significant shortfall in fee income from local authorities, we issued a 3-month notice of closure in January 2023. The response from local authorities was positive, with our request for new fee rates being agreed for 2023-2024, plus a backdated sum given from 29th November 2022. Sesame remains open and fully-funded.

2021 CQC Inspection outcomes: Good

Lifeworks College

Our Specialist College of Further Education is based in Dartington and opened in September 2011. It is a specialist college for students aged 16 to 25 years with a range of learning disabilities. It is fully registered with The Department of Education, has been accredited by the Education and Skills Funding Agency (ESFA) and is inspected by Ofsted. It offers a comprehensive programme of personal, social and vocational education on a day basis. The college rents its own buildings but also accesses the community for activities and work placements. Staff work closely with the students' families, local businesses and outside agencies to deliver its main outcomes of independence, personal development, employment and community involvement.

Neil Leonard continued in post as Interim Teacher in Charge until Karen Dorow commenced in post as Head of College in May 2022.

Student places are funded through Local Authority FE commissioning, the ESFA and DWP funding for supported internships. We fundraise to develop the facilities and a growth plan so we can support more students in the future.

Key Impacts:

- 18 students completed their studies, however achievement rates were significantly below national average.
- 18 young people engaged in, and completed, a work placement related to their interests and chosen career.
- Ofsted Inspection outcome: Inspection dates: 18 to 20 October 2022

Overall effectiveness Requires improvement

The quality of education: *Requires improvement*

Behaviour and attitudes: *Good*

Personal development: *Good*

Leadership and management: *Good*

Provision for students with high needs: *Requires improvement*

Lifeworks Community

Community Projects was the umbrella title for all our community activities, bringing together Youth Clubs, Holiday Projects and Breaking the Barrier sports events all of which enabled young people and adults better access to community activities that link to transition and preparing for greater independence.

Up until the end of August 2022, we continued to run under the four key streams: **Get**

Together, Get Active, Get Creative, Get Involved.

Lifeworks Community Key Elements:

Youth & Adult Social Clubs the first club opened in 1999. The Clubs' ethos is to provide a recreational and educational club for young people with learning disabilities by providing diverse opportunities for socialising, developing friendships, offering support for families and carers and progressing skills essential for independent living. The clubs run on Saturdays. The wide range of activities support the young people to access the community and bring together what has been learnt at school, College and home to support their transition into being an active member of their local community.

The clubs are funded through direct payments, commissioning, parental contributions and fundraising.

Holiday Projects offer a wide range of healthy food and fun activities to young people with learning disabilities across South Devon each school holiday. Working in partnership with local food providers, community sports and arts organisations we have been enjoying sailing, football, cycling, forest school, dance, horse riding and as well as a whole array of healthy food related fun – pizza making, picnics, smoothies and foraging.

It is with thanks to funding from the HAF (Healthy Activities and Food) programme from Devon and Torbay Councils that we have been able to offer a large proportion of places to those in receipt of free school meals. The events are funded by a package of fundraising initiatives and sponsorship.

Key Impacts:

Youth Group 14 each week
Young Adults 18 each week

Holiday Programme 2022

Easter	13	4-day programme
Summer	17	16-day programme
Christmas	19	4-day programme

After consultation with our people and the delivery of the existing Christmas programme in December 2022, we closed down the Community Projects in its old format and reopened as Lifeworks Community in February half-term / Easter 2023. This change of format and structure has enabled us to work with more people, particularly those from more deprived areas of Devon.

Lifeworks' Central Services

All front-line services are supported by Lifeworks' Central Services including operations' management and administration, finance, fundraising, marketing and human resources. The central team supports the service managers with marketing, fundraising for existing and future programmes and events, plans and manages all the charity's activities with the support and scrutiny of the Senior Leadership Team.

The Senior Leadership team has a strategic planning brief, overseeing all operational and financial activities and reporting to the Trustees. They are responsible for submitting bids to charitable trusts, foundations and corporate bodies as well as contracting with local authorities and government departments.

Finance & Fundraising

Our fundraising efforts continue so that we are able to deliver projects that enable the people whom we support to access valuable activities that promote engagement with their local community and encourage transformation from social and economic disadvantage.

Our aim is to achieve complete confidence and public trust by demonstrating good stewardship of funds and demonstrating positive impact for our beneficiaries. To realise this, our approach is to ensure the key principles of honesty, respect, integrity, transparency and responsibility are embedded in all our fundraising activities. We are committed to ethical fundraising to encourage sustainable giving and fully comply with the Fundraising Regulator's Code of Fundraising Practice. No complaints have been received during this year.

Lifeworks recognises the Fundraising Regulator's guidance designed to protect donors, charity supporters and the public, particularly those that are vulnerable, from intrusive fundraising practices. Our fundraising activity this year, has not involved working with any third party, commercial participators or professional fundraisers.

Lifeworks is enormously grateful on behalf of its beneficiaries for all of its wonderful volunteers, supporting organisations, trusts and foundations for the generosity, time and energy they commit to us as supporters, friends, and donors. Without this many of the invaluable opportunities we offer to our beneficiaries would not be possible.

Special thanks must also go out to Lifeworks staff and trustees who volunteer their spare time.

Our Staff

The trustees acknowledge that the greatest asset the charity has is its staff team. Lifeworks employs 115 staff across all areas of the business. It supports the ongoing learning opportunities and career advancement of its staff through diplomas, the Care Certificate and individual and team training programmes.

During the year we maintained our accreditation as a Disabled Confident Leader. We strive to make the most of the talents people with disabilities can bring to the workplace and benefit from their diverse skills, experiences and views.

We believe that our staff deserve a fair day's pay for a hard day's work and, for that reason, we are one of over 8,000 businesses across the UK committed to paying the real Living Wage regardless of the job that people do or how old they are. Our rates of pay are higher than the Government's minimum wage.

We are a committed Mindful Employer. By signing the 'Employers Positive about Mental Health' charter, we have made a public declaration of our ambition to support the mental wellbeing of our staff and not make assumptions about a person with a mental health condition and their ability to work.

Future Developments

With new senior leaders in place, we began work on our new strategic plan in August 2022 and over several months had developed and updated our Vision, Mission and Values as well as produced an ambitious, but realistic strategy to bring better focus and move the charity forward in achieving best outcomes for the people we work with.

Our VISION is for an inclusive society where there is true equity, and where people with learning disabilities are valued, accepted and empowered to fulfil their potential.

Our MISSION is to create opportunities for people with learning disabilities to have a great life.

Our VALUES are:

We are **Person-centred** and inclusive, making sure that we always focus on the person and what they are able to do, supporting them to realise their aspirations and achieve their very best futures.

We are **Respectful** and believe that everyone has the right to be happy, safe and live a fulfilled life.
We value diversity and treat everyone with dignity, kindness and respect.

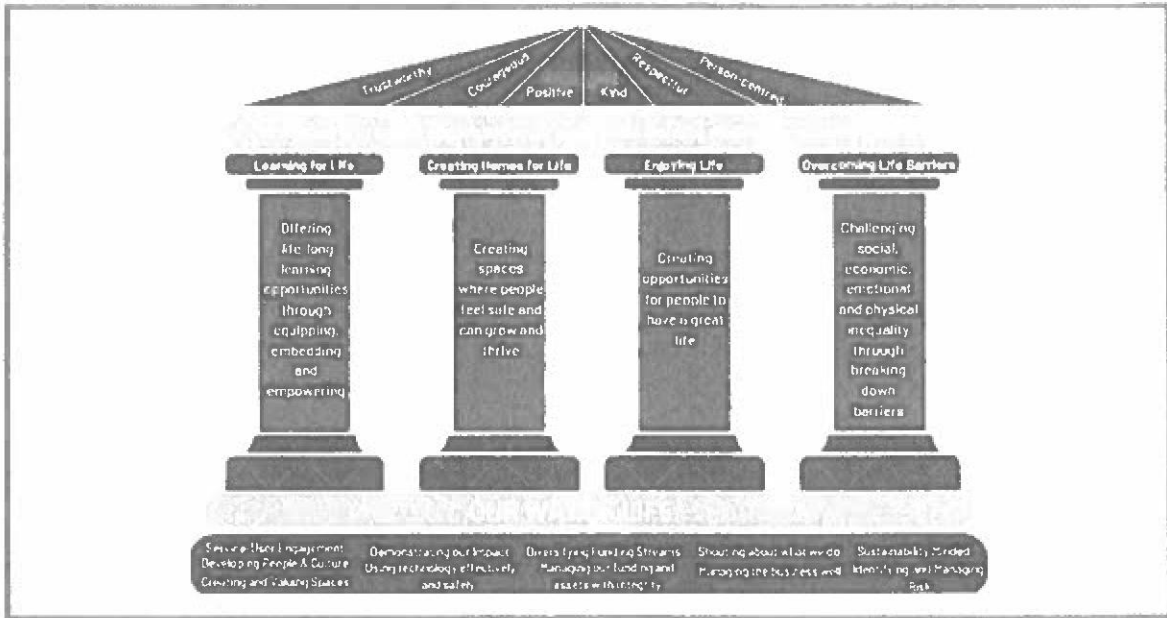
We are **Kind**. We all need to feel safe, encouraged and valued.

We are **Positive** in our work and with each other and will never stop trusting that there is a brighter future for people with learning disabilities.

We are **Trustworthy**, believing in transparency, integrity and honesty. Everything that we do should inspire trust and confidence.

We are **Courageous** and are driven to continuously innovate, develop, evaluate and improve.

Lifeworks' Strategic Pillars



Financial Reserves and Review

Results for the period show net expenditure after depreciation of £226,769 (2022: net income £80,945). Total funds at 31 March 2023 stood at £2,179,492 of which £1,000 is restricted and £1,059,477 relates to fixed assets and can only be realised by disposing of the assets, this therefore leaves unrestricted free reserves at £1,119,015.

Designated funds

A formal review of our policy on reserves is carried out by Trustees annually, last completed January 2023 (and revised September 2023). Our reserves policy focuses on the level of its 'free' reserves.

Our unrestricted free reserves which are not specifically designated against fixed assets at 31 March 2023 were £1,119,015.

The Trustees have assessed what financial resources are required to meet employer and other committed financial obligations, and based on this assessment the Trustees have designated £943,000 which is equivalent to four months trading income, of which £182,000 projected loss 31 March 2024 and £688,000 is designated for future risk.

In addition to fulfil our capital and development requirements during the forthcoming twelve months £95,000 (amended to £100,000 in September 2023) has been designated as detailed below;

- £20,000 – Vehicle acquisition
- £20,000 – IT investment
- £55,000 - Contingency

A maximum of £81,015 of 'free reserves' are available to be invested into Lifeworks projects at the discretion of the Board of Trustees.

Risk

The Board of Trustees takes seriously their duty to avoid exposing the charity to undue risk, however their approach to this is not becoming risk averse but instead to adopt responsible management of risks.

Lifeworks uses a model for assessing risk and to draw attention to the distinction between risks that arise from a financial situation and risks arising in other ways that can be seen as non-financial, even if ultimately they have a financial impact.

Our approach towards resolution to risk is to establish an atmosphere that empowers individuals to highlight uncertainty and raise risk as and when they observe them. Lifeworks acknowledges that risk management is a dynamic process and will ensure that new risks are addressed as they arise and monitoring will be cyclical so as to establish how previously identified risks may have changed.

Statement of Trustees' Responsibilities

The trustees (who are directors of Lifeworks Charity Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report (incorporating the 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 Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and 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 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 maintaining proper accounting records which 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Lifeworks Charity Limited
Trustees' Report
For the year ended 31 March 2023

Auditors

The auditors, Albert Goodman LLP, are deemed to be re-appointed under Section 487(2) of the Companies Act 2006.

By order of the Trustees.



.....
P J J Clarkson
Chair of Trustees

Date: 27.09.23

Lifeworks Charity Limited
Independent Auditors' Report to the Trustees and Members
For the year ended 31 March 2023

Opinion

We have audited the financial statements of Lifeworks Charity Limited (the 'charitable company') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, 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 Generally Accepted Accounting Practice, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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.

Lifeworks Charity Limited
Independent Auditors' Report to the Trustees and Members
For the year ended 31 March 2023

Opinion on other matter 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 have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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 specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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.

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

The extent to which the audit was considered capable of detecting irregularities including fraud

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charity Act 2011, CQC registration, Ofsted registration, anti-bribery, employment, data protection and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

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

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation, claims and breaches of relevant legislation; and
- reviewing correspondence with the Charity Commission, CQC, Ofsted and other relevant regulators including the company's legal advisors and insurers.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Lifeworks Charity Limited
Independent Auditors' Report to the Trustees and Members
For the year ended 31 March 2023

Use of our report

This report is made solely to the charitable 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 charitable company's members and trustees 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 charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Michelle Ferris BSc (Hons) FCA DChA
Senior Statutory Auditor
for and on behalf of
Albert Goodman LLP
Chartered Accountants
Statutory Auditor

Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 30/11/2023

Lifeworks Charity Limited
Statement of Financial Activities (including the Income and Expenditure Account)
For the year ended 31 March 2023

	Note	Unres- tricted £	Res- tricted £	2023 Total £	Unres- tricted £	Res- tricted £	2022 Total £
Income:							
Donations	3	10,072	62,150	72,222	10,057	136,595	146,652
Charitable activities	4	2,959,765	89,581	3,049,346	2,833,458	118,601	2,952,059
Other trading activities		1,304	-	1,304	12,886	795	13,681
Investments		4,046	-	4,046	173	-	173
Total income		2,975,187	151,731	3,126,918	2,856,574	255,991	3,112,565
Expenditure:							
Expenditure on charitable activities	5	3,135,171	218,516	3,353,687	2,713,820	317,800	3,031,620
Total expenditure		3,135,171	218,516	3,353,687	2,713,820	317,800	3,031,620
Net income / (expenditure) before transfers	2	(159,984)	(66,785)	(226,769)	142,754	(61,809)	80,945
Transfers between funds		(57,878)	57,878	-	(47,875)	47,875	-
Net movement in funds		(217,862)	(8,907)	(226,769)	94,879	(13,934)	80,945
Reconciliation of funds							
Total funds brought forward		2,396,354	9,907	2,406,261	2,301,475	23,841	2,325,316
Total funds carried forward		2,178,491	1,000	2,179,492	2,396,354	9,907	2,406,261

The statement of financial activities has been prepared on the basis that all operations are continuing operations. There were no gains or losses arising in the period that are not shown above.


The statement of financial activities incorporates the income and expenditure account.


Lifeworks Charity Limited – Company Registration Number: 03177139
Balance Sheet
As at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	8	1,059,477	1,108,937
Current assets			
Debtors	9	262,656	243,300
Cash at bank and in hand		979,958	1,333,947
		<u>1,242,614</u>	<u>1,577,247</u>
Liabilities:			
Creditors: falling due within one year	10	(122,599)	(279,923)
Net current assets		1,120,015	1,297,324
Total net assets		<u><u>2,179,492</u></u>	<u><u>2,406,261</u></u>
The funds of the charity:			
Restricted funds	11	1,000	9,907
Unrestricted funds			
Designated funds	11	2,097,477	2,183,937
Unrestricted funds	11	81,015	212,417
		<u>2,178,492</u>	<u>2,396,354</u>
Total charity funds		<u><u>2,179,492</u></u>	<u><u>2,406,261</u></u>

The financial statements have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board and authorised for issue on 27/9/23 and signed on its behalf by:


 P J J Clarkson
 Trustee Director


 S Puleston
 Trustee Director

Lifeworks Charity Limited
Statement of Cash Flows
For the year ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Net movements in funds for the year		(226,769)	80,945
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	8	55,499	60,356
Loss on disposal of fixed assets		2,361	-
Finance income		(4,046)	(173)
		<u>(172,955)</u>	<u>141,128</u>
Working capital adjustments			
(Increase) / decrease in debtors	9	(19,356)	14,169
(Decrease) / increase in creditors	10	(157,324)	(24,717)
		<u>(349,635)</u>	<u>130,580</u>
Net cash flow from operations			
Cash flows from investing activities			
Interest received		4,046	173
Purchase of fixed assets	8	(8,400)	(45,431)
		<u>(4,354)</u>	<u>(45,258)</u>
Net (decrease) / increase in cash and cash equivalents			
		<u>(353,989)</u>	<u>85,322</u>
Cash and cash equivalents at the beginning of the reporting period			
		<u>1,333,947</u>	<u>1,248,625</u>
Cash and cash equivalents at the end of the reporting period			
		<u>979,958</u>	<u>1,333,947</u>

1 Accounting policies

The principle accounting policies adopted in the preparation of the financial statements are:

1.1 Basis of accounting

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.

Lifeworks Charity Limited 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). All amounts are presented in £ sterling.

1.2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

1.3 Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting when preparing the financial statements.

1.4 Income

Donations and other voluntary income are recognised on receipt.

Income from grants (including government grants), where 'capital' or 'revenue', is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Where no conditions are attached to grant income they are recognised within donations and gifts and where conditions relating to performance of services are attached, grant income is recognised within charitable activities in the Statement of Financial Activities.

Income from charitable activities is included in the period in which the charity is entitled to receipt, it is probable that economic benefits will flow to the entity and the amount can be reliably measured. Where income is received in advance of provision of services, income is deferred until the criteria for income recognition is met. Where income has not been received and services have been provided, income is accrued.

Income from other trading activities includes income relating to fundraising and is included in the Statement of Financial Activities when receivable.

1.5 Expenditure

Resources expended are recognised on the accruals basis to match the period in which the expenditure was incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Certain expenditure is directly attributable to specific activities and has been included in those activity categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories as follows:

- The costs of the general office and the administration function that supports the Charity have been split between charitable activities on a percentage basis per project, and time apportioned where an activity has not occurred throughout the full period.
- Costs relating to wages are allocated between activities based on the proportion of time spent by fundraising and administration staff on those activities. However, any expenditure relating to small specific projects is borne by the general fund.

1.6 Investment income

Interest on funds held on deposit is included in the Statement of Financial Activities as investment income when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the bank.

1.7 Pensions

The charity operates a defined contribution pension scheme. Contributions are recognised in the SOFA in the period in which they become payable in accordance with the rules of the scheme.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life as follows:

Leasehold land and buildings	Over term of the lease (300 years)
Freehold buildings	50 years straight line
Fixtures, fittings and equipment	5 years straight line
Motor vehicles	5 years straight line
Office equipment	4 years straight line

1.9 Debtors

Trade debtors and accrued income 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.

1.10 Cash at bank and in hand

Cash at bank and 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 Deferred income

Deferred income comprises income received in advance of the provision of charitable activities. Deferred income is recognised within income in the Statement of Financial Activities when the conditions for income from charitable activities recognition are met.

1.13 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade, other debtors and loans (programme related investment) are basic financial instruments and are debt instruments measured at amortised cost. Investment portfolios are basic financial instruments measured at fair value through the income and expenditure account. Prepayments are not financial instruments.

Cash at bank and deposit accounts– is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

1.14 Fund accounting

Funds held by the charitable company are one of the following types:-

- Unrestricted general funds – these funds can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated funds – these funds are set aside out of unrestricted general funds for specific future purposes, projects, or reserves.
- Restricted funds – these funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when funds raised are for a specific purpose.

Further explanations of the nature and purpose of each fund are included in the notes to the financial statements.

1.15 Taxation

As a registered charity, the company is exempt from corporation tax and capital gains tax, but not Value Added Tax. Irrecoverable Value Added Tax is included in the costs of those items to which it relates.

1.16 Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease. The charity has an operating lease for the head office and FE college premises. The title of the leased premises remains with the lessor.

Lifeworks Charity Limited
Notes to the Financial Statements
For the year ended 31 March 2023

2	Net income/ (expenditure) before transfers		
		2023	2022
		£	£
	Net incoming resources for the period are stated after charging		
	Pension costs	112,324	97,428
	Depreciation	55,499	60,356
	Auditors' remuneration		
	Audit fee	6,120	5,400
	Other services	2,073	2,220
		<u> </u>	<u> </u>

3	Income (excluding charitable activities income)						
		Unres- tricted	Res-tricted	2023 Total	Unres- tricted	Res- tricted	2022 Total
		£	£	£	£	£	£
	Donations	10,065	62,150	72,215	1,764	136,457	138,221
	Exceptional government funding						
	Other Covid grants*	7	-	7	8,293	138	8,431
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
		<u>10,072</u>	<u>62,150</u>	<u>72,222</u>	<u>10,057</u>	<u>136,595</u>	<u>146,652</u>

*denotes government grants

The charity has been eligible to claim additional funding in year from government support schemes in response to the coronavirus outbreak. The funding received is shown above under "exceptional government funding".

Lifeworks Charity Limited
Notes to the Financial Statements
For the year ended 31 March 2023

4 Incoming resources from charitable activities

	Unres- tricted £	Res-tricted £	2023 Total £	Unres- tricted £	Res- tricted £	2022 Total £
Fees for care services						
Robins Respite Centre	500,462	-	500,462	429,225	-	429,225
Robins Residential care	681,847	-	681,847	757,595	-	757,595
Sesame Residential care	734,941	-	734,941	608,708	-	608,708
	<u>1,917,250</u>	<u>-</u>	<u>1,917,250</u>	<u>1,795,528</u>	<u>-</u>	<u>1,795,528</u>
Fees for college						
Further Education College	1,040,694	-	1,040,694	1,036,886	-	1,036,886
Fees for other projects						
Youth Club fees	-	39,620	39,620	-	39,113	39,113
Summer School fees	690	15,961	16,651	-	17,914	17,914
Community projects	1,131	-	1,131	400	11	411
	<u>1,821</u>	<u>55,581</u>	<u>57,402</u>	<u>400</u>	<u>57,038</u>	<u>57,438</u>
Grants receivable						
BBC CIN	-	-	-	-	19,836	19,836
BBC CIN Young Volunteers	-	-	-	-	9,907	9,907
Small Grants Scheme	-	5,000	5,000	-	5,000	5,000
Forbes Foundation	-	25,000	25,000	-	-	-
Other (Under £5,000)	-	4,000	4,000	644	26,820	27,464
	<u>-</u>	<u>34,000</u>	<u>34,000</u>	<u>644</u>	<u>61,563</u>	<u>62,207</u>
Total	<u>2,959,765</u>	<u>89,581</u>	<u>3,049,346</u>	<u>2,833,458</u>	<u>118,601</u>	<u>2,952,059</u>

Lifeworks Charity Limited
Notes to the Financial Statements
For the year ended 31 March 2023

5 Charitable activities expenditure

	Unres- tricted £	Res- tricted £	2023 Total £	Unres- tricted £	Res- tricted £	2022 Total £
Robins	1,083,900	-	1,083,900	1,048,450	-	1,048,450
Sesame	794,442	-	794,442	713,516	-	713,516
FE College	932,419	-	932,419	804,092	-	804,092
Other community and holiday projects	-	218,516	218,516	-	317,800	317,800
Premises costs	324,409	-	324,409	147,762	-	147,762
Total	3,135,171	218,516	3,353,687	2,713,820	317,800	3,031,620

2023	Direct staff costs £	Other direct costs £	Support costs £	2023 Total £
Robins	651,681	272,107	160,113	1,083,900
Sesame	449,760	261,361	83,322	794,442
FE college	525,905	288,668	117,846	932,419
Other community and holiday projects	95,129	47,761	75,626	218,516
Premises costs	-	226,295	98,115	324,409
	1,722,475	1,096,191	535,021	3,353,687

2022	Direct staff costs £	Other direct costs £	Support costs £	2022 Total £
Robins	664,956	248,797	134,697	1,048,450
Sesame	462,259	182,759	68,498	713,516
FE college	417,618	275,905	110,569	804,092
Other community and holiday projects	142,240	98,013	77,547	317,800
Premises costs	-	102,521	45,241	147,762
	1,687,073	907,995	436,552	3,031,620

5 Charitable activities expenditure (continued)

Analysis of support costs

The charity initially identifies the costs to its support functions. Having identified the support costs, they are then apportioned between the five (2022: five) key charitable activities undertaken (see above) in the year. Refer to the table below for the basis of apportionment and the analysis of the support costs.

	Basis of apportionment	2023 £	2022 £
Salaries, wages & related costs	Time spent	401,749	301,609
General office and administration	Turnover or time spent	125,079	127,323
Audit fees	Turnover	6,120	5,400
Accountancy fees	Turnover	2,073	2,220
		535,021	436,552
		535,021	436,552

6 Trustee directors

None of the Trustee Directors (or any persons connected) received any remuneration during the period, and none were reimbursed any expenses (2022 - £nil).

There were no related party transactions during the year (2022 – nil).

7 Employees

Number of employees

The average monthly head count of employees during the period was:

	2023 £	2022 £
Provision of care services	56	51
Fundraising, publicity and development of the charity	1	3
Operation of youth club	8	13
Administration	10	8
Education	25	23
	100	98
	100	98

7 Employees (continued)

	2023 £	2022 £
Wages and salaries	1,838,460	1,751,327
Social security costs	163,440	139,927
Pension costs	112,324	97,428
Termination payments	10,000	-
	<u>2,124,224</u>	<u>1,988,682</u>

During the year, total costs of £10,000 were paid in relation to one settlement (2022 – £nil). The amount is full and final with no outstanding amounts due at the balance sheet date.

The number of employees whose annual emoluments were £60,000 or more were:

	2023 £	2022 £
£60,000 - £70,000	<u>1</u>	<u>-</u>

This employee is a member of the defined contribution pension scheme, into which contributions of £4,612 were made.

Defined contribution pension scheme

The company operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the company to the scheme and amounted to £112,324 (2022 - £97,428).

Contributions totalling £9,581 (2022 - £7,221) were payable to the scheme at the end of the period and are included in creditors.

Key management personnel

The key management personnel of the charity are considered to be those listed on Page 1. The total costs to the charity of employee benefits for the key management personnel were £312,745 (2022: £151,614).

C Jenkins resigned as a trustee on 25 January 2022 and was then appointed interim Chief Executive on a self employed basis until 16 August 2022. During the year, C Jenkins received £nil in relation to his role as the interim Chief Executive, which is included in the key management personnel disclosure above (2022: £5,068).

Lifeworks Charity Limited
Notes to the Financial Statements
For the year ended 31 March 2023

8 Tangible fixed assets

	Leasehold Land & Buildings £	Freehold Land & Buildings £	Fixtures Fittings & Equipment £	Office Equipment £	Motor Vehicles £	Total £
Cost						
At 1 April 2022	255,335	1,142,909	96,363	30,236	126,063	1,650,906
Additions	-	-	8,400	-	-	8,400
Disposals	-	-	-	(4,722)	-	(4,722)
At 31 March 2023	255,335	1,142,909	104,763	25,514	126,063	1,654,584
Depreciation						
At 1 April 2022	2,550	365,045	69,081	22,395	82,898	541,969
Charge for the year	850	22,258	12,847	2,739	16,805	55,499
Elim on disposal	-	-	-	(2,361)	-	(2,361)
At 31 March 2023	3,400	387,303	81,928	22,773	99,703	595,107
Net book value						
At 31 March 2023	251,935	755,606	22,835	2,741	26,360	1,059,477
At 31 March 2022	252,785	777,864	27,282	7,841	43,165	1,108,937

Freehold land and buildings include land donated by Dartington Hall Trust and Devon County Council. This land was valued at £30,000 by the Trustees during the year ended 31 December 1998 as an estimate of its market value and is not depreciated.

Leasehold land and buildings comprises land held under a 300 year lease.

9 Debtors

	2023 £	2022 £
Trade debtors - fees receivable	244,601	164,024
Other debtors and prepayments	18,055	79,276
	262,656	243,300

Lifeworks Charity Limited
Notes to the Financial Statements
For the year ended 31 March 2023

10 Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	35,524	90,438
Other creditors	23,491	117,934
Accruals and deferred income	28,972	6,780
Taxation and social security	34,612	64,771
	122,599	279,923
	122,599	279,923

At the balance sheet date, the charity was holding funds received in advance for a trip taking place in 2023/24, totalling £6,800 (2022: none).

11 Summary of movement in funds

<u>2023</u>	Opening Balance 01.04.22 £	Income £	Expenditure £	Transfers £	Closing Balance 31.03.23 £
Restricted funds					
Community					
Projects Development	-	151,731	(209,609)	57,878	-
BBC CIN	9,907	-	(8,907)	-	1,000
Total Restricted funds	9,907	151,731	(218,516)	57,878	1,000
Unrestricted funds					
<u>Designated:</u>					
Robins respite centre	516,226	-	-	(15,199)	501,027
Sesame	261,062	-	-	(7,059)	254,003
Other fixed assets	331,649	-	-	(27,202)	304,447
Vehicle acquisition	20,000	-	-	-	20,000
IT Systems	20,000	-	-	-	20,000
Contingency	-	-	-	55,000	55,000
Operational reserve	1,035,000	-	-	(92,000)	943,000
	2,183,937	-	-	(86,460)	2,097,477
<u>General</u>	212,417	2,975,187	(3,135,171)	28,582	81,015
Total Unrestricted funds	2,396,354	2,975,187	(3,135,171)	(57,878)	2,178,492
Total funds	2,406,261	3,126,918	(3,353,687)	-	2,179,492

Lifeworks Charity Limited
Notes to the Financial Statements
For the year ended 31 March 2023

11 Summary of movement in funds (continued)

2022	Opening Balance 01.04.21 £	Income £	Expenditure £	Transfers £	Closing Balance 31.03.22 £
Restricted funds					
Community					
Projects Development	12,571	236,166	(296,612)	47,875	-
BBC CIN	-	19,825	(9,918)	-	9,907
Lottery- Awards for all Claire Milne Trust	9,976 1,294	- -	(9,976) (1,294)	- -	- -
Total Restricted funds	23,841	255,991	(317,800)	47,875	9,907
Unrestricted funds					
Designated:					
Robins respite centre	531,416	-	-	(15,190)	516,226
Sesame	268,117	-	-	(7,055)	261,062
Other fixed assets	324,329	-	-	7,320	331,649
Premises fund	20,000	-	-	(20,000)	-
Development plan 21/22	49,200	-	-	(49,200)	-
Vehicle acquisition	50,000	-	-	(30,000)	20,000
IT Systems	25,000	-	-	(5,000)	20,000
Replacements	10,000	-	-	(10,000)	-
Operational reserve	977,380	-	-	57,620	1,035,000
	2,255,442	-	-	(71,505)	2,183,937
General	46,033	2,856,574	(2,713,820)	23,630	212,417
Total Unrestricted funds	2,301,475	2,856,574	(2,713,820)	(47,875)	2,396,354
Total funds	2,325,316	3,112,565	(3,031,620)	-	2,406,261

11 Summary of movement in funds (continued)

The restricted funds are:

- Community Projects Development is for the delivery of the Branchline Partnership Project funded by small grants.
- BBC CIN has been received towards the Young Volunteers project to fund a Volunteers Coordinator, two Young Volunteer Support Workers and funding for recruitment and training.
- Lottery- Awards for all funding was received towards the Holiday Project.
- Claire Milne Trust is funding towards activities within the Community Programmes.

The designated funds are:

- The Respite Centre designated fund represents the net book value of the freehold property for the Respite Centre.
- The Sesame designated fund represents the net book value of the freehold property for Sesame.
- The Other Fixed Assets designated fund from the general fund represents the net book value of the other fixed assets held.
- The Premises fund is for property maintenance.
- The vehicle acquisition fund sets aside funds to fulfil vehicle replacements.
- The Operational reserve designated funds sets aside funds which approximate to 4 months running costs for the charity, as described in the Trustees Report. This ensures that the Charity will be able to continue to meet liabilities as they fall due, and allow for better financial planning.
- Development plan 21/22 is designated funds towards Stakeholder engagement and Digital fundraising and Communications Office role.
- IT Systems and Replacement funds sets aside funds to fulfil capital requirements; i.e. modernisation of property, and replacements of specialist equipment, vehicles, IT and furnishings.

The unrestricted general fund consists of funds which the charity may use for its charitable purposes at its discretion.

Lifeworks Charity Limited
Notes to the Financial Statements
For the year ended 31 March 2023

12 Analysis of assets between funds

	Unres- tricted £	Res-tricted £	2023 Total £	Unres- tricted £	Res- tricted £	2022 Total £
Tangible fixed assets	1,059,477	-	1,059,477	1,108,937	-	1,108,937
Current assets	1,119,015	1,000	1,120,015	1,288,780	8,544	1,297,324
	<u>2,178,492</u>	<u>1,000</u>	<u>2,179,492</u>	<u>2,397,717</u>	<u>8,544</u>	<u>2,406,261</u>

13 Financial commitments

At 31 March 2023 the charity was committed to making the following future minimum rental payments under non-cancellable leases as follows:

	2023 £	2022 £
<u>Operating leases:</u>		
Premises:		
Within one year	22,469	24,752
2-5 years	-	22,129
	<u>22,469</u>	<u>46,881</u>

14 Post balance sheet event

Since the year end, the trustees have formally decided to close the Robins Residential and Youth Respite Centre, with a notice of closure dated 31 October 2023.

LIFEWORKS CHARITY LIMITED

England & Wales - Charity number 1054167

Accounts

Lifeworks Charity Limited

(A Charitable Company Limited by Guarantee)

Annual Report and Financial Statements

For the year ended 31 March 2022

Company Number: 03177139

Charity Registered in England and Wales Number: 1054167

Lifeworks Charity Limited
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For the year ended 31 March 2022

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Lifeworks Charity Limited
Reference and Administrative Details
For the year ended 31 March 2022

Trustee Directors	P J J Clarkson – Chair R Compton B Harty C Laithwaite R Nathan
Chief Executive	B Harty (until 31 May 2021)
Interim Chief Executive	L Fraser-Crewes (from 4 August 2022) A Gavin (from 1 June 2021 until 22 January 2022) C Jenkins (from 23 January 2022 to 16 August 2022)
Head of Finance & Governance	J Parsons
Charity Number	1054167
Company Number	03177139
Principal Address and Registered Office	Lescaze Offices Room 33 Shinners Bridge Dartington Totnes Devon TQ9 6JD
Auditors	Albert Goodman LLP Goodwood House Blackbrook Park Avenue Taunton Somerset TA1 2PX
Bankers	Lloyds Bank plc Fore Street Totnes Devon TQ9 5HH National Westminster Bank plc Courtenay Street Newton Abbot Devon TQ12 2EE

Lifeworks Charity Limited
Reference and Administrative Details
For the year ended 31 March 2022

Solicitors

Nash & Co Solicitors LLP
Beaumont House
Beaumont Park
Plymouth
PL4 9BD

The Trustees, who are also directors of the Charity for the purposes of the Companies Act, present their annual report (incorporating the directors report as required by company law) and audited financial statements For the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements, comply with the Charity's governing document, applicable law and the requirement of the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS 102) (implemented 1 January 2019), and are in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Lifeworks Charity Limited is a charity and a charitable company and is variously referred to throughout this report as either "the Charity" or "the Company". The Charity operates under the name of "Lifeworks". It was incorporated 25 March 1996 as a company limited by guarantee, governed by a memorandum and articles of association. The charity was previously named "The Bidwell Brook Foundation Limited" but changed its name on the 15 February 2013 to "Lifeworks Charity Limited". Its company number is 03177139 and its Charity registration number is 1054167. The registered office is Lescaze Offices Room 33, Shidders Bridge, Dartington, Totnes, Devon, TQ9 6JD.

References and Administrative Details

Administrative information is given in a separate section at the front of these accounts.

Directors and Trustees

The directors of the Company are the Charity's trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the period and since the period end are as follows:

- Mr P J J Clarkson Chair
- Mr R Compton (appointed 25 June 2021)
- Mr B Harty (appointed 25 June 2021)
- Ms C Laithwaite
- Mr R Nathan
- Mr M J Boon (resigned 20 August 2021)
- Ms A Devlin (resigned 15 December 2021)
- Mr C Jenkins (resigned 25 January 2022)
- Ms M Leslau (resigned 31 March 2022)
- Mr S Plunkett (appointed 15 December 2021 & resigned 12 July 2022)

Brian Harty ceased to be our Chief Executive on 31 May 2021 and, following all of the necessary procedures and processes, we were delighted to welcome him as a Trustee in June 2021.

None of the Trustees have any beneficial interest in the Company. All of the Trustees are members of the Company and guarantee to contribute £10 in the event of a winding up.

Structure, governance and management

The Board of Trustees ("BOT") oversees the administration of the Charity and meet formally a minimum of four times during the year. In addition, a number of strategy meetings took place during the year with Trustees and members of the Senior Lifeworks Team (considered to be the Key Management Personnel).

A Finance Sub-Committee reports to the Board and two Trustees attended its meetings during the year.

Day to day management of the Charity is delegated to the Chief Executive, who delivers this alongside the Senior Leadership Team. The Trustees take advice from external professionals dependant on the nature of the support that they need.

The charity uses a variety of methods for attracting Trustees which include recommendations and external and internal advertising. The charity mainly advertises in the volunteering community and on our website.

In terms of the process, the charity asks for a CV, from there it is usual for the candidate to meet on an informal basis with the Chief Executive (CEO). Once this has happened they would be asked to complete an application form and are invited to an interview which is usually attended by the CEO, HR Manager and representation from the BOT. Standard safer recruitment practices are applied in line with policy and procedure which includes obtaining 2 satisfactory references and an enhanced DBS check. In addition to this they are also required to complete a declaration of eligibility.

All new Trustees receive a Charity Induction which includes visiting the service areas and being introduced to staff. They also undertake a number of e-learning courses which include safeguarding, MCA & DOLS and GDPR. The most recent tranche of Trustees have also attended governance training which will become part of any new Trustees induction in the future.

As part of the Charity Induction they will meet with each Director so that they are able to gain an understanding of the role, this will include both financial and operational aspects.

The arrangements for setting the pay and remuneration of Key Management Personnel

Senior executive pay is linked to that of other directors and is set after considering organisation turnover, number of employees, in-job risk, pay of other directors and any other benefits and incentives and benchmarking within the charitable sector using identified pay surveys such as ACEVO.

Pay scales for managers, administration support staff, care team and ancillary staff are bench marked against comparable roles, level of relevant qualifications and ability to recruit within the locality.

Public Benefit

The Trustees have due regard for the Charity Commission's guidance on public benefit and have completed a public benefit review and concluded that the activities during the year are in accordance with the Charitable Objectives of the Charity and satisfy the requirements of identifiable benefit to the public.

Objectives & Activities

The object of the Charity is to provide support to individuals with learning disabilities through the provision of services and advice aimed at improving the conditions of their lives, their families, and their futures.

Lifeworks' vision is to support people with learning disabilities to have a great life.

Lifeworks' mission is to create opportunities for people with learning disabilities and their families so that they can reach their full potential and are engaged with and be valued by their communities.

We achieve this by delivering aspirational activities and services and we work in partnership with others to ensure the right support is provided at the right time in the right way. We are a learning organisation so we invest in our staff and believe that everything we do must be outstanding for those who use our services, their families and those who invest in us. We deliver support through ambitious needs-led services in care, education and community projects.

Achievements and Performance

Overview

Due to the complexities of safely managing services for vulnerable people amidst the global pandemic the previous year, this financial year was all about recovery, reflection, consolidation and a period of stability for our services to ensure that we are excelling in all services that we offer.

On 28th May 2021, Brian Harty resigned from his position of CEO of Lifeworks to take semi-retirement. Amanda Gavin, then Head of HR, was invited to act as Interim CEO. However, by November 2021, despite 2 recruitment campaigns, a suitable candidate had not been found. By this time, Brian Smith, Operations Manager, had also resigned. Sarah Gontsi, an experienced trouble-shooter was brought in via Imperium agency during December 2021 as Registered Individual to ensure that all regulated services continued to run smoothly and safely, Sarah was successfully recruited into the new full-time Head of Operations post in March 2021. After our year end, April 2022, Lifeworks' new CEO, Laura Fraser-Crewes had been identified to start in post by August 2022.

Robins

Robins Respite and Life Skills Centre opened in Dartington in 1999 and was funded and built by Lifeworks with full ownership of the freehold. It has full registration with The Office for Standards in Education (Ofsted). Its mission is to provide short breaks to children with learning disabilities up to 20 years of age, in a caring, welcoming and engaging environment. The aim is to develop independence, confidence and self-esteem and for families to have time off. It is open 7 days a week for 52 weeks of the year and offers overnight, 24 hour or short break stays. At present, it has 6 bedrooms for short breaks and supports families from all over the South West who, without this provision, would struggle to continue caring for their child. Robins gives carers the break that helps keep families together.

Robins also offers 4 full-time residential beds in two separate apartments. These beds are primarily offered to local children who cannot be cared for at home by their family. This allows them to stay in the area, continue at the same school, support their continuity and stability and keep them in touch with their family, friends and community.

In February 2022, the Registered Manager, Kelly Westbury resigned and Emma Quaintance, Deputy Manager, was put into post as Interim Registered Manager under the management of Sarah Gontsi.

Revenue funding for both the short breaks and longer-term residential placements is mainly commissioned by the local authority placing the child, but we rely on fundraising to develop Robins and improve the facilities for the children staying with us.

Key impacts: Robins continues to be the largest provider of residential respite over-night short breaks in the South West for children with learning disabilities. It continues to be well managed and have a highly motivated and expert caring staff team. Robins meets the needs of families by personalised respite planning and often by reacting to their requirements at short notice and being flexible. This year Robins provided full time residential placements for 4 young people within the two apartments and short breaks for 19 children and families. We have also been able to provide a number of crisis overnight short breaks. Many of the young people have additional needs to their learning disability, such as autism and life limiting conditions.

June 2021 Ofsted Inspection outcomes: Good

Sesame

Sesame is a 4-bedroom residential house in Torquay for adults with learning disabilities. The house was bought by Lifeworks and opened as a care home in September 2009 after a major refurbishment programme. It has full registration with the Care Quality Commission (CQC). Its mission is to continue the support we give families by providing full residential care for adults.

Sesame provides care in a safe and accessible home and aims to move these adults towards a more independent and fulfilling life by continuing their learning in the home as well as engaging with a broad range of activities in the community.

In March 2022, Sue Crowther, Registered Manager resigned and Amanda Parnell, Deputy Manager, was put into post as Interim Registered Manager under the management of Sarah Gontsi.

Revenue funding is through the local authority placing the person, but we fundraise to develop both the environment and the community involvement to enhance the independent outcomes of the people living with us.

Key impacts: Sesame continues to be a happy and well managed home. There continues to be a committed and stable staff team who work together to achieve some excellent outcomes for the residents. The service provides a safe and caring home for a maximum of 4 people. We are at capacity and the 4th newest resident has taken some time to transition and settle in.

2021 CQC Inspection outcomes: Good

Lifeworks College

Our Specialist College of Further Education is based in Dartington and opened in September 2011. It is a specialist college for students aged 16 to 25 years with a range of learning disabilities. It is fully registered with The Department of Education, has been accredited by the Education and Skills Funding Agency (ESFA) and is inspected by Ofsted. It offers a comprehensive programme of personal, social and vocational education on a day basis. The college rents its own buildings but also accesses the community for activities and work placements. Staff work closely with the students' families, local businesses and outside agencies to deliver its main outcomes of independence, personal development, employment and community involvement.

Nikki Forsyth, Teacher in Charge, left Lifeworks College in September 2021, Neil Leonard has been stepping in as Interim Teacher in Charge until Karen Dorow comes into post as Head of College in early summer 2022.

Student places are funded through Local Authority FE commissioning, the ESFA and DWP funding for supported internships. We fundraise to develop the facilities and a growth plan so we can support more students in the future.

Key Impacts:

- 18 students completed their studies.
- 18 young people engaged in a work placement related to their interests and chosen career.
- Ofsted Inspection outcome: Good – reasonable progress made.

Community Projects

Community Projects is the umbrella title for all our community activities which brings together Youth Clubs, Holiday Projects and Breaking the Barrier sports events all of which enable young people and adults better access to community activities that link to transition and preparing for greater independence.

As part of the ongoing development of the programmes, four key streams run through the activities: *Get Together, Get Active, Get Creative, Get Involved*. Following the lifting of lockdown, we have been able to provide our Young People and adults with opportunities to explore each of these four streams in person by re-organising our groups into safe bubbles. However, we also continue to offer an online alternative for those Young People and adults who could not join us in person. Examples of the four streams in practice:

Get Together

In-person: Panto in a day; Bubble quizzes
Online: Lockdown Discos; Lifeworks Talent Show

Get Active

In-person: Football Training; Hula hooping with Lift-the-Lid
Online: Lift-the-Lift Stamina Workouts; Zumba Sessions

Get Creative

In-person: DJ skills and music production on the Boom Bus; Conducting the West End Orchestra
Online: Creative movement with Dance in Devon; Jam Buddies with the Turning Tide Project

Get Involved

In-person: Gardening with Common Flora and Torre Abbey
Online: Mindfulness Practice; Cook Together

Community Projects Key Elements:

Youth Clubs, the first club opened in 1999. The Youth Club ethos is to provide a recreational and educational youth club for teenagers with learning disabilities by providing diverse opportunities for socialising, developing friendships, offering support for families and carers and progressing skills essential for independent living. The clubs run on Saturdays in smaller bubbles and are staffed by experienced Lifeworks staff. The wide range of activities support the young people to access the community and bring together what has been learnt at school and home to support their transition into being an active member of their local community.

The clubs are funded through direct payments, commissioning, parental contributions and fundraising.

Lifeworks Holiday Projects offer a wide range of healthy food and fun activities to young people with learning disabilities across Devon and Torbay each school holiday. Working in partnership with local food providers, community sports and arts organisations we have been enjoying sailing, football, cycling, forest school, dance, horse riding and as well as a whole array of healthy food related fun – pizza making, picnics, smoothies and foraging.

It is with thanks to funding from the HAF (Healthy Activities and Food) programme from Devon and Torbay Councils that we have been able to offer a large proportion of places to those in receipt of free school meals.

Breaking the Barrier is a sport inclusion project whose ethos can be used within any sport to empower young people as well as breaking open opportunities for those who find it difficult to access these sports because of their learning disabilities. Due to Covid restrictions we have been unable to return to our full programme of Breaking the Barrier activities, but we have been able to host several special events for Young People and their families which includes free experiences in sports such as cycling and archery.

The Constructor Programme is our music project which incorporates the two Saturday youth groups and also young people from our Holiday Programmes. It is a year-long project that will allow all those involved to create a musical art piece that can be performed by not only Lifeworks' young people, but also others who have an interest in being creative. Led by music specialists Moor to Sea, the Programme provides opportunities for our young people to work with musicians from across the UK.

Special Projects: The Captain Tom 100 gave our Young People the opportunity to raise funds by completing their choice of challenge. The Lifeworks' Supper Club, organised by our young people and held in Totnes, was a great success raising £1,900 for Lifeworks' Charity.

The events are funded by a package of fundraising initiatives and sponsorship.

Key Impacts: 38 young people and adults from across the region benefitted from this service.

Lifeworks' Central Services

All front-line services are supported by Lifeworks' Central Services including operations' management and administration, finance, fundraising, marketing and human resources. The central team supports the service managers with marketing, fundraising for existing and future programmes and events, plans and manages all the charity's activities with the support and scrutiny of the Senior Leadership Team.

The Senior Leadership team has a strategic planning brief, overseeing all operational and financial activities and reporting to the Trustees. They are responsible for submitting bids to charitable trusts, foundations and corporate bodies as well as contracting with local authorities and government departments.

Finance & Fundraising

Our fundraising efforts continue so that we are able to deliver projects that enable the people whom we support to access valuable activities that promote engagement with their local community and encourage transformation from social and economic disadvantage.

Our aim is to achieve complete confidence and public trust by demonstrating good stewardship of funds and demonstrating positive impact for our beneficiaries. To realise this, our approach is to ensure the key principles of honesty, respect, integrity, transparency and responsibility are embedded in all our fundraising activities. We are committed to ethical fundraising to encourage sustainable giving and fully comply with the Fundraising Regulator's Code of Fundraising Practice.

Lifeworks recognises the Fundraising Regulator's guidance designed to protect donors, charity supporters and the public from intrusive fundraising practices. Our fundraising activity does not involve working with any third party, commercial participators or professional fundraisers.

Lifeworks is enormously grateful on behalf of its beneficiaries for all of its wonderful volunteers, supporting organisations, trusts and foundations for the generosity, time and energy they commit to us as supporters, friends, and donors. Without this many of the invaluable opportunities we offer to our beneficiaries would not be possible.

Special thanks must also go out to Lifeworks staff and trustees who volunteer their spare time to be involved in our fundraising events and also to support the delivery of events such as Breaking the Barrier, ensuring their success.

Our Staff

The trustees acknowledge that the greatest asset the charity has is its staff team. Lifeworks employs 97 full and part-time staff, with 25 new staff recruited this year, across all areas of the business. It supports the ongoing learning opportunities and career advancement of its staff through diplomas, the Care Certificate and individual and team training programmes.

During the year we maintained our accreditation as a Disabled Confident Leader. We strive to make the most of the talents people with disabilities can bring to the workplace and benefit from their diverse skills, experiences and views.

We believe that our staff deserve a fair day's pay for a hard day's work and, for that reason, we are one of over 8,000 businesses across the UK committed to paying the real Living Wage regardless of the job that people do or how old they are. Our rates of pay are higher than the Government's minimum wage.

We are a committed Mindful Employer. By signing the 'Employers Positive about Mental Health' charter, we have made a public declaration of our ambition to support the mental wellbeing of our staff and not make assumptions about a person with a mental health condition and their ability to work.

Future Developments

Due to Covid, Lifeworks' Strategic Business Plan has been on hold. Now that we have recruited key senior staff, we look forward to recovering and consolidating post-Covid, as well as moving forward with our strategic objectives:

- EXPAND
 - EXTEND
 - ENHANCE
 - ENGAGE
 - BUILD
 - STRENGTHEN
-
- We will strive to **expand** our services to reach those most marginalised in society as well as **extend** our geographical reach.
 - We will seek to **build** upon and **enhance** our good practice in all services through improving our Ofsted and CQC ratings.
 - We will **engage** with our service users and their families to identify areas of need and our direction of travel; we want the service user voice permeating all areas of Lifeworks.
 - We will **build** on our skills and knowledge through developing new services, like Supported Living, to further meet the needs of those with learning disabilities across the region.
 - We will **strengthen** our staff team through support, recognition and training opportunities.

Financial Reserves and Review

Results for the period show net income after deprecation of £80,945 (2021: net income £27,582). Total funds at 31 March 2022 stood at £2,406,261 of which £9,907 is restricted and £1,108,937 relates to fixed assets and can only be realised by disposing of the assets, this therefore leaves unrestricted free reserves at £1,287,417.

Designated funds

A formal review of our policy on reserves is carried out by Trustees annually. Our reserves policy focuses on the level of its 'free' reserves.

Our unrestricted free reserves which are not specifically designated against fixed assets at 31 March 2022 were £1,287,417.

The Trustees have assessed what financial resources are required to meet employer and other committed financial obligations, and based on this assessment the Trustees have designated £1,035,000 which is equivalent to four months trading income.

In addition to fulfil our capital and development requirements during the forthcoming twelve months £40,000 has been designated as detailed below;

- £20,000 – Vehicle acquisition
- £20,000 – IT investment

A maximum of £212,417 of 'free reserves' are available to be invested into Lifeworks projects at the discretion of the Board of Trustees.

As a separate matter and after adjusting for creditors and restricted funding should cash reserves fall below £1,000,000 that would trigger an immediate review of income and expenditure to ensure no further cash loss. Our plans to ensure the above objectives are maintained and our undesignated free reserves increased are reviewed as part of our Risk Register.

Risk

The Board of Trustees takes seriously their duty to avoid exposing the charity to undue risk, however their approach to this is not becoming risk averse but instead to adopt responsible management of risks.

Lifeworks uses a model for assessing risk and to draw attention to the distinction between risks that arise from a financial situation and risks arising in other ways that can be seen as non-financial, even if ultimately they have a financial impact.

Our approach towards resolution to risk is to establish an atmosphere that empowers individuals to highlight uncertainty and raise risk as and when they observe them. Lifeworks acknowledges that risk management is a dynamic process and will ensure that new risks are addressed as they arise and monitoring will be cyclical so as to establish how previously identified risks may have changed.

Statement of Trustees' Responsibilities

The trustees (who are directors of Lifeworks Charity Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report (incorporating the 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 Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and 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 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 maintaining proper accounting records which 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

The auditors, Albert Goodman LLP, are deemed to be re-appointed under Section 487(2) of the Companies Act 2006.

By order of the Trustees.


.....
P J J Clarkson
Chair of Trustees

Date: 28/09/2022.....

Lifeworks Charity Limited

Independent Auditors' Report to the Trustees and Members
For the year ended 31 March 2022

Opinion

We have audited the financial statements of Lifeworks Charity Limited (the 'charitable company') for the year ended 31 March 2022, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, 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 Generally Accepted Accounting Practice, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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.

Opinion on other matter 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 have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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 specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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.

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

The extent to which the audit was considered capable of detecting irregularities including fraud

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charity Act 2011, CQC registration, Ofsted registration, anti-bribery, employment, data protection and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

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

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation, claims and breaches of relevant legislation; and
- reviewing correspondence with the Charity Commission, CQC, Ofsted and other relevant regulators including the company's legal advisors and insurers.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Lifeworks Charity Limited

Independent Auditors' Report to the Trustees and Members
For the year ended 31 March 2022

Use of our report

This report is made solely to the charitable 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 charitable company's members and trustees 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 charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Michelle Ferris BSc (Hons) FCA DChA
Senior Statutory Auditor
for and on behalf of
Albert Goodman LLP
Chartered Accountants
Statutory Auditor

Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 28/09/2022

Lifeworks Charity Limited

Statement of Financial Activities (including the Income and Expenditure Account)

For the year ended 31 March 2022

	Note	Unres- tricted £	Res- tricted £	2022 Total £	Unres- tricted £	Res- tricted £	2021 Total £
Income:							
Donations	3	10,057	136,595	146,652	117,442	28,455	145,897
Charitable activities	4	2,833,458	118,601	2,952,059	2,499,597	154,142	2,653,739
Other trading activities		12,886	795	13,681	265	10,482	10,747
Investments		173	-	173	455	-	455
Total income		2,856,574	255,991	3,112,565	2,617,759	193,079	2,810,838
Expenditure:							
Expenditure on charitable activities	5	2,713,820	317,800	3,031,620	2,539,847	243,409	2,783,256
Total expenditure		2,713,820	317,800	3,031,620	2,539,847	243,409	2,783,256
Net income / (expenditure) before transfers	2	142,754	(61,809)	80,945	77,912	(50,330)	27,582
Transfers between funds		(47,875)	47,875	-	(36,171)	36,171	-
Net movement in funds		94,879	(13,934)	80,945	41,741	(14,159)	27,582
Reconciliation of funds							
Total funds brought forward		2,301,475	23,841	2,325,316	2,259,734	38,000	2,297,734
Total funds carried forward		2,396,354	9,907	2,406,261	2,301,475	23,841	2,325,316

The statement of financial activities has been prepared on the basis that all operations are continuing operations. There were no gains or losses arising in the period that are not shown above.

The statement of financial activities incorporates the income and expenditure account.

Lifeworks Charity Limited – Company Registration Number: 03177139

Balance Sheet

As at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	8	1,108,937	1,123,862
Current assets			
Debtors	9	243,300	257,469
Cash at bank and in hand		1,333,947	1,248,625
		<u>1,577,247</u>	<u>1,506,094</u>
Liabilities:			
Creditors: falling due within one year	10	(279,923)	(304,640)
Net current assets		1,297,324	1,201,454
Total net assets		<u><u>2,406,261</u></u>	<u><u>2,325,316</u></u>
The funds of the charity:			
Restricted funds	11	9,907	23,841
Unrestricted funds			
Designated funds	11	2,183,937	2,255,442
Unrestricted funds	11	212,417	46,033
		<u>2,396,354</u>	<u>2,301,475</u>
Total charity funds		<u><u>2,406,261</u></u>	<u><u>2,325,316</u></u>

The financial statements have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board and authorised for issue on ...26/9/2022... and signed on its behalf by:


 P J J Clarkson
 Trustee Director


 R Nathan
 Trustee Director

Lifeworks Charity Limited
Statement of Cash Flows
For the year ended 31 March 2022

		2022 £	2021 £
	Notes		
Cash flows from operating activities			
Net movements in funds for the year		80,945	27,582
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	8	60,356	60,379
Finance expense		-	-
Finance income		(173)	(455)
		<u>141,128</u>	<u>87,506</u>
Working capital adjustments			
Decrease / (increase) in debtors	9	14,169	(61,154)
(Decrease) / increase in creditors	10	(24,717)	86,880
		<u>130,580</u>	<u>113,232</u>
Cash flows from investing activities			
Interest received		173	455
Purchase of fixed assets	8	(45,431)	(41,665)
		<u>(45,258)</u>	<u>(41,210)</u>
Cash flows from financing activities			
Interest paid		-	-
Repayments of long term loans		-	-
		<u>-</u>	<u>-</u>
Net increase / (decrease) in cash and cash equivalents		<u>85,322</u>	<u>72,022</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,248,625</u>	<u>1,176,603</u>
Cash and cash equivalents at the end of the reporting period		<u>1,333,947</u>	<u>1,248,625</u>

1 Accounting policies

The principle accounting policies adopted in the preparation of the financial statements are:

1.1 Basis of accounting

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.

Lifeworks Charity Limited 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). All amounts are presented in £ sterling.

1.2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

1.3 Income

Donations and other voluntary income are recognised on receipt.

Income from grants (including government grants), where 'capital' or 'revenue', is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Where no conditions are attached to grant income they are recognised within donations and gifts and where conditions relating to performance of services are attached, grant income is recognised within charitable activities in the Statement of Financial Activities.

Income from charitable activities is included in the period in which the charity is entitled to receipt, it is probable that economic benefits will flow to the entity and the amount can be reliably measured. Where income is received in advance of provision of services, income is deferred until the criteria for income recognition is met. Where income has not been received and services have been provided, income is accrued.

Income from other trading activities includes income relating to fundraising and is included in the Statement of Financial Activities when receivable.

1.4 Expenditure

Resources expended are recognised on the accruals basis to match the period in which the expenditure was incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Certain expenditure is directly attributable to specific activities and has been included in those activity categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories as follows:

- The costs of the general office and the administration function that supports the Charity have been split between charitable activities on a percentage basis per project, and time apportioned where an activity has not occurred throughout the full period.
- Costs relating to wages are allocated between activities based on the proportion of time spent by fundraising and administration staff on those activities. However, any expenditure relating to small specific projects is borne by the general fund.

1.5 Investment income

Interest on funds held on deposit is included in the Statement of Financial Activities as investment income when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the bank.

1.6 Pensions

The charity operates a defined contribution pension scheme. Contributions are recognised in the SOFA in the period in which they become payable in accordance with the rules of the scheme.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life as follows:

Leasehold land and buildings	Over term of the lease (300 years)
Freehold buildings	50 years straight line
Fixtures, fittings and equipment	5 years straight line
Motor vehicles	5 years straight line
Office equipment	4 years straight line

1.8 Debtors

Trade debtors and accrued income 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.

1.9 Cash at bank and in hand

Cash at bank and 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.

1.10 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.

1.11 Deferred income

Deferred income comprises income received in advance of the provision of charitable activities. Deferred income is recognised within income in the Statement of Financial Activities when the conditions for income from charitable activities recognition are met.

1.12 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade, other debtors and loans (programme related investment) are basic financial instruments and are debt instruments measured at amortised cost. Investment portfolios are basic financial instruments measured at fair value through the income and expenditure account. Prepayments are not financial instruments.

Cash at bank and deposit accounts– is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

1.13 Fund accounting

Funds held by the charitable company are one of the following types:-

- Unrestricted general funds – these funds can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated funds – these funds are set aside out of unrestricted general funds for specific future purposes, projects, or reserves.
- Restricted funds – these funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when funds raised are for a specific purpose.

Further explanations of the nature and purpose of each fund are included in the notes to the financial statements.

1.14 Taxation

As a registered charity, the company is exempt from corporation tax and capital gains tax, but not Value Added Tax. Irrecoverable Value Added Tax is included in the costs of those items to which it relates.

1.15 Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease. The charity has an operating lease for the head office and FE college premises. The title of the leased premises remains with the lessor.

Lifeworks Charity Limited
Notes to the Financial Statements
For the year ended 31 March 2022

2	Net income/ (expenditure) before transfers	2022	2021
		£	£
	Net incoming resources for the period are stated after charging		
	Pension costs	97,428	63,215
	Depreciation	60,356	60,379
	Auditors' remuneration		
	Audit fee	5,400	5,800
	Other services	2,220	1,400
		<u> </u>	<u> </u>

3	Income (excluding charitable activities income)						
	Unres- tricted	Res-tricted	2022 Total	Unres- tricted	Res- tricted	2021 Total	
	£	£	£	£	£	£	
	Donations	1,764	136,457	138,221	272	28,455	28,727
	Exceptional government funding						
	Coronavirus Job Retention Scheme grant*	-	-	-	20,980	-	20,980
	Other Covid grants*	8,293	138	8,431	96,190	-	96,190
		<u>10,057</u>	<u>136,595</u>	<u>146,652</u>	<u>117,442</u>	<u>28,455</u>	<u>145,897</u>

*denotes government grants

The charity has been eligible to claim additional funding in year from government support schemes in response to the coronavirus outbreak. The funding received is shown above under "exceptional government funding".

4 Incoming resources from charitable activities

	Unres- tricted £	Res-tricted £	2022 Total £	Unres- tricted £	Res- tricted £	2021 Total £
Fees for care services						
Robins Respite Centre	429,225	-	429,225	434,553	-	434,553
Robins Residential care	757,595	-	757,595	694,216	-	694,216
Sesame Residential care	608,708	-	608,708	500,565	-	500,565
	<u>1,795,528</u>	<u>-</u>	<u>1,795,528</u>	<u>1,629,334</u>	<u>-</u>	<u>1,629,334</u>
Fees for college						
Further Education College	1,036,886	-	1,036,886	866,453	-	866,453
	<u>1,036,886</u>	<u>-</u>	<u>1,036,886</u>	<u>866,453</u>	<u>-</u>	<u>866,453</u>
Fees for other projects						
Kool Club fees	-	-	-	-	8,722	8,722
Youth Club fees	-	39,113	39,113	-	-	-
Summer School fees	-	17,914	17,914	-	22,821	22,821
Community projects	400	11	411	5	-	5
	<u>400</u>	<u>57,038</u>	<u>57,438</u>	<u>5</u>	<u>31,543</u>	<u>31,548</u>
Grants receivable						
BBC CIN	-	19,836	19,836	-	42,626	42,626
BBC CIN Young Volunteers	-	9,907	9,907	-	-	-
Small Grants Scheme	-	5,000	5,000	-	5,000	5,000
The National Lottery Community Fund	-	-	-	-	38,723	38,723
Lottery- Awards for all	-	-	-	-	9,976	9,976
Claire Milne Trust	-	-	-	-	7,500	7,500
Edward Gosling	-	-	-	-	5,000	5,000
Other (Under £5,000)	644	26,820	27,464	3,805	13,774	17,579
	<u>644</u>	<u>61,563</u>	<u>62,207</u>	<u>3,805</u>	<u>122,599</u>	<u>126,404</u>
Total	<u><u>2,833,458</u></u>	<u><u>118,601</u></u>	<u><u>2,952,059</u></u>	<u><u>2,499,597</u></u>	<u><u>154,142</u></u>	<u><u>2,653,739</u></u>

5 Charitable activities expenditure

	Unres- tricted £	Res-tricted £	2022 Total £	Unres- tricted £	Res- tricted £	2021 Total £
Robins	1,048,450	-	1,048,450	1,096,304	-	1,096,304
Sesame	713,516	-	713,516	649,178	-	649,178
FE College	804,092	-	804,092	670,327	-	670,327
Other community and holiday projects	-	317,800	317,800	-	243,409	243,409
Premises costs	147,762	-	147,762	124,038	-	124,038
Total	2,713,820	317,800	3,031,620	2,539,847	243,409	2,783,256

<u>2022</u>	Direct staff costs £	Other direct costs £	Support costs £	2022 Total £
Robins	664,956	248,797	134,697	1,048,450
Sesame	462,259	182,759	68,498	713,516
FE college	417,618	275,905	110,568	804,092
Other community and holiday projects	142,240	98,013	77,547	317,800
Premises costs	-	102,522	45,241	147,762
	1,687,073	907,995	436,552	3,031,620

<u>2021</u>	Direct staff costs £	Other direct costs £	Support costs £	2021 Total £
Robins	795,324	193,980	107,000	1,096,304
Sesame	486,191	102,782	60,204	649,178
FE college	371,742	236,441	62,144	670,327
Other community and holiday projects	105,139	64,010	74,260	243,409
Premises costs	-	84,332	39,706	124,038
	1,758,396	681,546	343,314	2,783,256

5 Charitable activities expenditure (continued)

Analysis of support costs

The charity initially identifies the costs to its support functions. Having identified the support costs, they are then apportioned between the five (2021: four) key charitable activities undertaken (see above) in the year. Refer to the table below for the basis of apportionment and the analysis of the support costs.

	Basis of apportionment	2022 £	2021 £
Salaries, wages & related costs	Time spent	301,609	276,903
General office and administration	Turnover or time spent	127,323	59,211
Audit fees	Turnover	5,400	5,800
Accountancy fees	Turnover	2,220	1,400
		<u>436,552</u>	<u>343,314</u>

6 Trustee directors

None of the Trustee Directors (or any persons connected) received any remuneration during the period, and none were reimbursed any expenses (2021 - £nil).

There were no related party transactions during the year (2021 – nil).

7 Employees

Number of employees

The average monthly head count of employees during the period was:

	2022 £	2021 £
Provision of care services	51	51
Fundraising, publicity and development of the charity	3	3
Operation of youth club	13	13
Administration	8	7
Education	23	22
	<u>98</u>	<u>96</u>

7 Employees (continued)

	2022 £	2021 £
Wages and salaries	1,751,327	1,857,695
Social security costs	139,927	114,389
Pension costs	97,428	63,215
	<u>1,988,682</u>	<u>2,035,299</u>

No employee received remuneration of more than £60,000 in the period (2021 – nil).

Defined contribution pension scheme

The company operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the company to the scheme and amounted to £97,428 (2021 - £63,215).

Contributions totalling £6,853 (2021 - £8,155) were payable to the scheme at the end of the period and are included in creditors.

Key management personnel

The key management personnel of the charity are considered to be the Chief Executive, (including Interim Chief Executives), Head of Finance & Governance, Head of People & Culture and Head of Operations. The total costs to the charity of employee benefits for the key management personnel were £137,979 (2021: £122,699).

C Jenkins resigned as a trustee on 25 January 2022 and was then appointed interim Chief Executive on a self employed basis until 16 August 2022. During the 2021-22 year end, C Jenkins received £5,068 in relation to his role as the interim Chief Executive, which is included in the key management personnel disclosure above (2021: £nil).

8 Tangible fixed assets

	Leasehold Land & Buildings £	Freehold Land & Buildings £	Fixtures Fittings & Equipment £	Office Equipment £	Motor Vehicles £	Total £
Cost						
At 1 April 2021	255,335	1,142,909	120,143	52,901	157,392	1,728,680
Additions	-	-	13,176	-	32,255	45,431
Disposals	-	-	(36,956)	(22,665)	(63,584)	(123,205)
At 31 March 2022	255,335	1,142,909	96,363	30,236	126,063	1,650,906
Depreciation						
At 1 April 2021	1,700	342,787	90,942	39,712	129,677	604,818
Charge for the year	850	22,258	15,095	5,348	16,805	60,356
Elim on disposal	-	-	(36,956)	(22,665)	(63,584)	(123,205)
At 31 March 2022	2,550	365,045	69,081	22,395	82,898	541,969
Net book value						
At 31 March 2022	252,785	777,864	27,282	7,841	43,165	1,108,937
At 31 March 2021	253,635	800,122	29,201	13,189	27,715	1,123,862

Freehold land and buildings include land donated by Dartington Hall Trust and Devon County Council. This land was valued at £30,000 by the Trustees during the year ended 31 December 1998 as an estimate of its market value and is not depreciated.

Leasehold land and buildings comprises land held under a 300 year lease.

9 Debtors

	2022 £	2021 £
Trade debtors-fees receivable	164,024	206,442
Other debtors and prepayments	79,276	51,027
	243,300	257,469

Lifeworks Charity Limited
Notes to the Financial Statements
For the year ended 31 March 2022

10 Creditors: Amounts falling due within one year

	2022 £	2021 £
Trade creditors	90,438	17,372
Other creditors	117,934	154,293
Accruals	6,780	33,223
Taxation and social security	64,771	99,752
	<u>279,923</u>	<u>304,640</u>

At the balance sheet date, the charity was holding no funds received in advance (2021: none).

11 Summary of movement in funds

<u>2022</u>	Opening Balance 01.04.21 £	Income £	Expenditure £	Transfers £	Closing Balance 31.03.22 £
Restricted funds					
Community					
Projects Development	12,571	236,166	(296,612)	47,875	-
BBC CIN	-	19,825	(9,918)	-	9,907
Lottery- Awards for all	9,976	-	(9,976)	-	-
Claire Milne Trust	1,294	-	(1,294)	-	-
Total Restricted funds	<u>23,841</u>	<u>255,991</u>	<u>(317,800)</u>	<u>47,875</u>	<u>9,907</u>
Unrestricted funds					
<u>Designated:</u>					
Robins respite centre	531,416	-	-	(15,190)	516,226
Sesame	268,117	-	-	(7,055)	261,062
Other fixed assets	324,329	-	-	7,320	331,649
Premises fund	20,000	-	-	(20,000)	-
Development plan 21/22	49,200	-	-	(49,200)	-
Vehicle acquisition	50,000	-	-	(30,000)	20,000
IT Systems	25,000	-	-	(5,000)	20,000
Replacements	10,000	-	-	(10,000)	-
Operational reserve	977,380	-	-	57,620	1,035,000
	<u>2,255,442</u>	<u>-</u>	<u>-</u>	<u>(71,505)</u>	<u>2,183,937</u>
<u>General</u>	46,033	2,856,574	(2,713,820)	23,630	212,417
Total Unrestricted funds	<u>2,301,475</u>	<u>2,856,574</u>	<u>(2,713,820)</u>	<u>(47,875)</u>	<u>2,396,354</u>
Total funds	<u>2,325,316</u>	<u>3,112,565</u>	<u>(3,031,620)</u>	<u>-</u>	<u>2,406,261</u>

11 Summary of movement in funds (continued)

<u>2021</u>	Opening Balance 01.04.20 £	Income £	Expenditure £	Transfers £	Closing Balance 31.03.21 £
Restricted funds					
Community					
Projects Development	33,000	94,254	(150,854)	36,171	12,571
BBC CIN	-	42,626	(42,626)	-	-
The National Lottery					
Community Fund	-	38,723	(38,723)	-	-
Lottery- Awards for all	5,000	9,976	(5,000)	-	9,976
Claire Milne Trust	-	7,500	(6,206)	-	1,294
Total Restricted funds	38,000	193,079	(243,409)	36,171	23,841
Unrestricted funds					
<u>Designated:</u>					
Robins respite centre	546,606	-	-	(15,190)	531,416
Sesame	275,172	-	-	(7,055)	268,117
Other fixed assets	320,798	-	-	3,531	324,329
Premises fund	120,000	-	-	(100,000)	20,000
Development plan 21/22	-	-	-	49,200	49,200
Vehicle acquisition	40,000	-	-	10,000	50,000
IT Systems	-	-	-	25,000	25,000
Replacements	-	-	-	10,000	10,000
Operational reserve	900,000	-	-	77,380	977,380
	2,202,576	-	-	52,866	2,255,442
<u>General</u>	57,158	2,617,759	(2,539,847)	(89,037)	46,033
Total Unrestricted funds	2,259,734	2,617,759	(2,539,847)	(36,171)	2,301,475
Total funds	2,297,734	2,810,838	(2,783,256)	-	2,325,316

11 Summary of movement in funds (continued)

The restricted funds are:

- Community Projects Development is for the delivery of the Branchline Partnership Project funded by small grants.
- BBC CIN has been received towards the Young Volunteers project to fund a Volunteers Coordinator, two Young Volunteer Support Workers and funding for recruitment and training.
- Lottery- Awards for all funding was received towards the Holiday Project.
- The National Lottery Community Fund is funding towards Safe Space, Youth Group and Holiday Bubbles
- Claire Milne Trust is funding towards activities within the Community Programmes.

The designated funds are:

- The Respite Centre designated fund represents the net book value of the freehold property for the Respite Centre.
- The Sesame designated fund represents the net book value of the freehold property for Sesame.
- The Other Fixed Assets designated fund from the general fund represents the net book value of the other fixed assets held.
- The Premises fund is for property maintenance.
- The vehicle acquisition fund sets aside funds to fulfil vehicle replacements.
- The Operational reserve designated funds sets aside funds which approximate to 4 months running costs for the charity, as described in the Trustees Report. This ensures that the Charity will be able to continue to meet liabilities as they fall due, and allow for better financial planning.
- Development plan 21/22 is designated funds towards Stakeholder engagement and Digital fundraising and Communications Office role.
- IT Systems and Replacement funds sets aside funds to fulfil capital requirements; i.e. modernisation of property, and replacements of specialist equipment, vehicles, IT and furnishings.

The unrestricted general fund consists of funds which the charity may use for its charitable purposes at its discretion.

12 Analysis of assets between funds

	Unres- tricted £	Res-tricted £	2022 Total £	Unres- tricted £	Res- tricted £	2021 Total £
Tangible fixed assets	1,108,937	-	1,108,937	1,123,862	-	1,123,862
Current assets	1,287,417	9,907	1,297,324	1,177,613	23,841	1,201,454
	<u>2,396,354</u>	<u>9,907</u>	<u>2,406,261</u>	<u>2,301,475</u>	<u>23,841</u>	<u>2,325,316</u>

13 Financial commitments

At 31 March 2022 the charity was committed to making the following future minimum rental payments under non-cancellable leases as follows:

	2022 £	2021 £
<u>Operating leases:</u>		
Premises:		
Within one year	24,752	72,283
2-5 years	22,129	46,541
	<u>46,881</u>	<u>118,824</u>

LIFEWORKS CHARITY LIMITED

England & Wales - Charity number 1054167

Accounts

Lifeworks Charity Limited

(A Charitable Company Limited by Guarantee)

Annual Report and Financial Statements

For the year ended 31 March 2021

Company Number: 03177139

Charity Registered in England and Wales Number: 1054167

Lifeworks Charity Limited
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For the year ended 31 March 2021

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Lifeworks Charity Limited
Reference and Administrative Details
For the year ended 31 March 2021

Trustee Directors	P J J Clarkson – Chair R Compton A Delvin B Harty C Jenkins C Laithwaite M Leslau R Nathan
Chief Executive	B Harty (until 31 May 2021)
Interim Chief Executive	A Gavin (from 1 June 2021)
Charity Director	J Parsons
Charity Number	1054167
Company Number	03177139
Principal Address and Registered Office	Blackers Park Road Dartington Hall Totnes Devon TQ9 6EQ
Auditors	Albert Goodman LLP Goodwood House Blackbrook Park Avenue Taunton Somerset TA1 2PX
Bankers	Lloyds Bank plc Fore Street Totnes Devon TQ9 5HH National Westminster Bank plc Courtenay Street Newton Abbot Devon TQ12 2EE

Lifeworks Charity Limited
Reference and Administrative Details
For the year ended 31 March 2021

Solicitors

Nash & Co Solicitors LLP
Beaumont House
Beaumont Park
Plymouth
PL4 9BD

Lifeworks Charity Limited

Trustees' Report

For the year ended 31 March 2021

The Trustees, who are also directors of the Charity for the purposes of the Companies Act, present their annual report (incorporating the directors report as required by company law) and audited financial statements For the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements, comply with the Charity's governing document, applicable law and the requirement of the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS 102) (implemented 1 January 2019), and are in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Lifeworks Charity Limited is a charity and a charitable company and is variously referred to throughout this report as either "the Charity" or "the Company". The Charity operates under the name of "Lifeworks". It was incorporated 25 March 1996 as a company limited by guarantee, governed by a memorandum and articles of association. The charity was previously named "The Bidwell Brook Foundation Limited" but changed its name on the 15 February 2013 to "Lifeworks Charity Limited". Its company number is 03177139 and its Charity registration number is 1054167. The registered office is Blacklers, Park Road, Dartington Hall, Totnes, Devon, TQ9 6EQ.

References and Administrative Details

Administrative information is given in a separate section at the front of these accounts.

Directors and Trustees

The directors of the Company are the Charity's trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the period and since the period end are as follows:

- Mr P J J Clarkson Chair
- Mr M J Boon (resigned 20 August 2021)
- Mr R Compton (appointed 25 June 2021)
- Ms A Devlin (appointed 15 December 2020)
- Mr B Harty (appointed 25 June 2021)
- Mr C Jenkins (appointed 1 June 2020)
- Ms C Laithwaite (appointed 15 December 2021)
- Ms M Leslau (appointed 1 February 2021)
- Mr R Nathan (appointed 20 January 2021)
- Ms B Avery (appointed 1 June 2020 & resigned 20 January 2021)
- Mr D Colliver (resigned 22 September 2020)
- Mr I Thompson (resigned 22 September 2020)

Brian Harty ceased to be our Chief Executive after the year end (31 May 2021) and, following all of the necessary procedures and processes, we were delighted to welcome him as a Trustee in June 2021.

None of the Trustees have any beneficial interest in the Company. All of the Trustees are members of the Company and guarantee to contribute £10 in the event of a winding up.

Structure, governance and management

The Board of Trustees ("BOT") oversees the administration of the Charity and meet formally a minimum of four times during the year. In addition, a number of strategy meetings took place during the year with Trustees and members of the Senior Lifeworks Team (considered to be the Key Management Personnel).

A Finance Sub-Committee reports to the Board and two Trustees attended its meetings during the year.

Lifeworks Charity Limited

Trustees' Report

For the year ended 31 March 2021

Day to day management of the Charity is delegated to the Chief Executive, who delivers this alongside the Senior Leadership Team. The Trustees take advice from external professionals dependant on the nature of the support that they need.

The charity uses a variety of methods for attracting Trustees which include recommendations and external and internal advertising. The charity mainly advertises in the volunteering community and on our website.

In terms of the process, the charity asks for a CV, from there it is usual for the candidate to meet on an informal basis with the Chief Executive (CEO). Once this has happened they would be asked to complete an application form and are invited to an interview which is usually attended by the CEO, HR Manager and representation from the BOT. Standard safer recruitment practices are applied in line with policy and procedure which includes obtaining 2 satisfactory references and an enhanced DBS check. In addition to this they are also required to complete a declaration of eligibility.

All new Trustees receive a Charity Induction which includes visiting the service areas and being introduced to staff. They also undertake a number of e-learning courses which include safeguarding, MCA & DOLS and GDPR. The most recent tranche of Trustees have also attended governance training which will become part of any new Trustees induction in the future.

As part of the Charity Induction they will meet with each Director so that they are able to gain an understanding of the role, this will include both financial and operational aspects.

The arrangements for setting the pay and remuneration of Key Management Personnel

Senior executive pay is linked to that of other directors and is set after considering organisation turnover, number of employees, in-job risk, pay of other directors and any other benefits and incentives and benchmarking within the charitable sector using identified pay surveys such as ACEVO.

Pay scales for managers, administration support staff, care team and ancillary staff are bench marked against comparable roles, level of relevant qualifications and ability to recruit within the locality.

Public Benefit

The Trustees have due regard for the Charity Commission's guidance on public benefit and have completed a public benefit review and concluded that the activities during the year are in accordance with the Charitable Objectives of the Charity and satisfy the requirements of identifiable benefit to the public.

Objectives & Activities

The object of the Charity is to provide support to individuals with learning disabilities through the provision of services and advice aimed at improving the conditions of their lives, their families, and their futures.

Lifeworks' vision is to support people with learning disabilities to have a great life.

Lifeworks' mission is to create opportunities for people with learning disabilities and their families so that they can reach their full potential and are engaged with and be valued by their communities.

We achieve this by delivering aspirational activities and services and we work in partnership with others to ensure the right support is provided at the right time in the right way. We are a learning organisation so we invest in our staff and believe that everything we do must be outstanding for those who use our services, their families and those who invest in us. We deliver support through ambitious needs-led services in care, education, community projects and sport.

Robins Respite and Life Skills Centre opened in Dartington in 1999 and was funded and built by Lifeworks with full ownership of the freehold. It has full registration with The Office for Standards in Education (Ofsted). Its mission is to provide short breaks to children with learning disabilities up to 20 years of age, in a caring, welcoming and engaging environment. The aim is to develop independence, confidence and self-esteem and for families to have time off. It is open 7 days a week for 52 weeks of the year and offers overnight, 24 hour or short break stays. At present, it has 6 bedrooms for short breaks and supports families from all over the South West who, without this provision, would struggle to continue caring for their child. Robins gives carers the break that helps keep families together.

Robins also offers 4 full-time residential beds in two separate apartments. These beds are primarily offered to local children who cannot be cared for at home by their family. This allows them to stay in the area, continue at the same school, support their continuity and stability and keep them in touch with their family, friends and community.

Revenue funding for both the short breaks and longer-term residential placements is mainly commissioned by the local authority placing the child, but we rely on fundraising to develop Robins and improve the facilities for the children staying with us.

Sesame is a residential house for adults with learning disabilities. It is situated in Torquay and has 4 bedrooms. The house was bought by Lifeworks and opened as a care home in September 2009 after a major refurbishment programme. It has full registration with the Care Quality Commission (CQC). Its mission is to continue the support we give families by providing full residential care for adults.

Sesame provides care in a safe and accessible home and aims to move these adults towards a more independent and fulfilling life by continuing their learning and engaging with a broad range of activities in the community.

Revenue funding is through the local authority placing the person but we fundraise to develop both the environment and the community involvement to enhance the independent outcomes of the people living with us.

Objectives & Activities (continued)

Our **Specialist College of Further Education** is based in Dartington and opened in September 2011. It is a specialist college for students aged 16 to 25 years with a range of learning disabilities. It is fully registered with The Department of Education, has been accredited by the Education and Skills Funding Agency (ESFA) and is inspected by Ofsted. It offers a comprehensive programme of personal, social and vocational education on a day basis. The college rents its own buildings but also accesses the community for activities and work placements. Staff work closely with the students' families, local businesses and outside agencies to deliver its main outcomes of independence, personal development, employment and community involvement.

Student places are funded through Local Authority FE commissioning, the ESFA and DWP funding for supported internships. We fundraise to develop the facilities and a growth plan so we can support more students in the future.

Community Programmes is the umbrella title for all our community activities which brings together Youth Clubs, Holiday Projects and Breaking the Barrier sports events all of which enable young people greater access to community activities that link to transition and preparing for adulthood.

As part of the ongoing development of the programmes 4 key streams run through the activities.

Get Together, during the early stages of the Covid Lockdown in 2020 as part of the continuation of delivery of community activities to young people at a time when face to face delivery was not possible, Safe Space, a closed access web-based platform for young people with learning disabilities and their families was launched. This consisted of live streamed workshops run by support staff and attended by the young people.

Get Active, as part of Safe Space, physical activities ran throughout the year delivering activities such as Creative Movement, Stamina Workouts (Circuits), Yoga, Zumba and Hula-hoop and a Hula Christmas Panto to raise money for homeless young people.

Get Creative, during 2021/22 at a time of crisis due to covid-19 Safe Space provided a relaxed space for young people to socialise. Creative workshops formed part of the Safe Space delivery. Partnerships were formed with providers of creative dance and musical workshops to encourage the young people to create specific projects and just have fun with music and dance. A weekly Lockdown disco runs in Safe Space via zoom

Get involved, in the summer of 2020, face-to-face delivery was reinstated for the youth clubs and holiday programme and a successful Summer holiday programme was delivered. We have been delivering 'in person' since August 2020 and have managed to sustain 'in person service' through two Lockdowns.

Youth Clubs, the first club opened in 1999. The Youth Club ethos is to provide a recreational and educational youth club for teenagers with learning disabilities by providing diverse opportunities for socialising, developing friendships, offering support for families and carers and progressing skills essential for independent living. The clubs run on Saturdays from a day centre and are staffed by experienced Lifeworks staff. The wide range of activities support the young people to access the community and bring together what has been learnt at school and home to support their transition into being an active member of their local community.

The clubs are funded through direct payments, commissioning, parental contributions and fundraising.

Objectives & Activities (continued)

The Holiday Project is a programme of weekly activities during the school holidays. The programme is developed in partnership with young people aged 12-18 plus a wide network of activity providers and cultural venues across Devon. It provides recreational and leisure opportunities across each school holiday that enrich and extend experiences and offer young people with learning disabilities a sense of community, belonging and independence.

Breaking the Barrier is a sport inclusion project whose ethos can be used within any sport to empower young people as well as breaking open opportunities for those who find it difficult to access these sports because of their learning disabilities.

Due to Covid restrictions we have been unable to offer our regular Breaking the Barrier activities which include free experiences in sports such as surfing which aims to encourage personal on-going surfing activities and support surf schools with the teaching of children with a learning disability through training, advice and equipment, paddle boarding days, regular cycling events at Torbay Velopark and sailing on the River Dart.

Instead we have been able to offer alternative activities through the Safe Space platform.

The events are funded by a package of fundraising initiatives and sponsorship.

Lifeworks Central Services comprises operations management and administration including Finance, Fundraising and Human Resources. The central team supports the service managers with marketing, fundraising for existing and future programmes and events, plans and manages all the charity's activities with the support and scrutiny of the Senior Leadership Team.

That team has a strategic planning brief, overseeing all operational and financial activities and reporting to the Trustees. They are responsible for submitting bids to charitable trusts, foundations and corporate bodies as well as contracting with local authorities and government departments.

The base in Dartington also provides office accommodation for the Community Programmes team.

Impact and achievements

ROBINS

This continues to be the largest provider of residential respite over-night short breaks in the South West for children with learning disabilities. It continues to be well managed and have a highly motivated and expert caring staff team. Robins meets the needs of families by personalised respite planning and often by reacting to their requirements at short notice and being flexible. This year Robins provided full time residential placements for 4 young people within the two apartments and short breaks for 25 children and families. We have also been able to provide a number of crisis overnight short breaks. Many of the young people have additional needs to their learning disability, such as autism and life limiting conditions.

Key Impacts

A year of ever-changing guidance and guidelines, a year of ongoing crisis management!

Despite the initial closure for short breaks Robins was reopened as quickly as possible and continued to use guidance and ongoing research to keep the home safe. Lifeworks should be so very proud to have kept offering a service to families when other providers have remained closed. Robins has not only provided a safe home to our residents and short break children but has continued to grow.

Lifeworks Charity Limited

Trustees' Report

For the year ended 31 March 2021

We did not receive an Ofsted assurance visit over this period as we were deemed to be a safe and well managed service and they had confidence in us to manage our home and children well. What this did mean though is we had time to really grow and could demonstrate amazing progress for our next inspection.

Staff have worked tirelessly, whilst young people were affected by school bubbles, staff took to teaching as well as their usual caring responsibilities and isolated alongside children where needed.

Our children though have continued to grow, achieve and benefit from the amazing care Robins provides, they have been on holiday, grown vegetables which we have then eaten for dinner, enjoyed a varied timetable of activities and still spent time with families and friends.

2 residents have moved on during this time, there was a real struggle to find providers to meet their needs and transition did not come without its problems and we have been able to welcome two new residents so we remain at capacity.

One of our short break residents was lucky enough to find their way into Sesame which has been amazing, others have not been so lucky and lots of parents report not being able to find provision to meet need.

Our biggest challenge is staffing and this should not be underestimated over this last year and moving forward.

SESAME

This continues to be a happy and well managed home. There continues to be a committed and stable staff team who work together to achieve some excellent outcomes for the residents.

The service provides a safe and caring home for a maximum of 4 people. During the year one bed was vacant but the three residents received high quality, personalised support characterised by individual activities and a lot of fun.

This past year which has been, without doubt, one of the most challenging years for any residential care home.

Key Impacts

- **Statutory Regulations CQC.** Sesame had a targeted inspection for Covid 19 in February 2021 where the service was found to be working hard to ensure infection control measures were in place which minimised the risk of a Covid Outbreak and the inspector was complimentary on the dedication of the staff to maintain a safe a service as possible.
- **Staffing** – There has been a number of significant challenges in this year regarding the staffing of Sesame. Restrictions on staff due to Covid 19 regulations has impacted on bank staff who generally work across services which was not possible. There was the need to use agency staff in this period however we were able to work with the agencies to ensure we retained consistent staff who could build a relationship with the residents to minimise the impact and this worked well while our core team were there to support them.
- **Training** – Training has been delivered online in this period which has been a great adaptation to ensure that everyone still maintains the training required. Providers have been developing the delivery of training in this way which has been well received by the team.

Lifeworks Charity Limited

Trustees' Report

For the year ended 31 March 2021

- **Families** – This has been an exceptionally hard time for the families as they have not been allowed to visit their loved ones throughout the year. The team has ensured that the families are kept up to date with how everyone is doing with photos, telephone calls and facetime. The families have been incredibly supportive to us during this time and we have been grateful for their understanding of the risks we have to manage. Perhaps a highlight of the year was that, with persistence by the Manager, all the residents were able to go home for Christmas which meant a great deal to all concerned.
- **Residents** - In this year we welcomed our new resident which has meant since the autumn, Sesame has been full. Everyone has been amazing in adapting to having someone else move in particularly in a time when we have not been able to welcome visitors or family to Sesame.
- **Environment** – Sesame is now a very busy place with a full house and little opportunity for people to go out or visit family. The team have ensured that the homeliness of Sesame has remained a core part of the running of the service, working with each person individually to provide a sensitive, stimulating and meaningful experience which is a significant achievement in the circumstances
- **Covid-19** – This report cannot avoid the impact of Covid 19 which has dominated our planning and delivery of services every day. Care homes are extremely vulnerable to the virus which meant that for the residents, staff and families it has been a year like no other with little chance to see loved ones and very little opportunity for the residents to leave Sesame. What was apparent over this time was the commitment of everyone to keep each other safe and work together to see us through and for this a huge thank you to everyone.

SPECIALIST COLLEGE OF FURTHER EDUCATION

College continued to successfully support people aged 16 – 25 to prepare for adulthood. Our key goal as a College is to provide opportunities for learning so that students are confident and equipped to enter their adult lives with more independence and opportunity. We equip students to gain confidence across many areas, from sports to the arts with an emphasis on work readiness.

The 2020/2021 academic year will end with students having suffered Covid disruption and many struggling to meet this year's outcomes.

There were up to 21 students during the course of the year, finishing with 18 students due to 2 leavers and a death

Key Impacts

- **Work** – placements have been severely limited throughout the academic year due to Covid restrictions in place at employers. We have finished this year using 10 different employers where we started pre-Covid using 26 different employers. This has had a massive detrimental effect on our student curriculum and will require a search for new employers in the new academic year. Some Supported Internship student placements have been extended due to the lack of work placements
- **Awards** – students have continued to work towards a wide range of awards from Arts, Maths, English and Life Skills.
- **Staffing** – all LSA vacancies now filled. Difficulties recruiting a second temporary admin person. Now using agency with the aim of recruiting this person. Lack of staffing structure raised by recent OFSTED inspection.
- **External audit** – No external audits have taken place.

Lifeworks Charity Limited

Trustees' Report

For the year ended 31 March 2021

- **OFSTED** - Safeguarding Audit in September 2020. New Provider Monitoring Visit in May 2021. Both reports published on OFSTED website.
- **Covid-19** – College has stayed open throughout this academic year apart from between January and March whilst we waited for students to have both vaccinations. Students worked at home during this time with the daily support of staff, continuing to work towards their education outcomes.

COMMUNITY PROJECTS

This continued to provide a wide range of programmes and activities to give young people the chance to make and meet up with friends, improve their health, try new activities and be enabled to achieve their best futures. These include our Kool Clubs, Breaking the Barrier events, The Young Volunteers programme and our Holiday Projects. Many of these are delivered in partnership with arts and leisure organisations.

Key Impacts

Lifeworks was the first and only social care provider in Devon to offer a 6-day online programme during the first Lockdown. We were the first social care provider to return to 'in person' delivery as we came out of Lockdown in the Summer of 2020. Since then we have sustained service for vulnerable young people and young adults online AND in person through two subsequent lockdowns.

Children in Need granted us permission to use our Year 2 Grant Award for Lifeworks Young Volunteers Programme to develop and launch Safe-Space Online in April 2020.

They also provided a Booster Grant to help us with the web development costs of Safe-Space.

In the year April 2020 – March 2021 Safe-Space provided 2963 workshops sustaining service for 67 service users during the Covid 19 pandemic.

"I like Safe-Space because some of the activities keep you fit and some of them make you want to dance. At the beginning of lockdown, I was devastated and a little bit angry because I didn't get to see anyone. We had to stay inside all the time and not go out. I was able to go out with my dog but I was afraid and didn't do it till May. I did lots of the activities in Safe-Space —cooking, mindfulness, arts, creative dance, stamina workshops, drumming, yoga—all of it!"

In the Summer of 2020, we relaunched our Holiday Project with investment from the Imagine This Partnership. We developed new protocols to keep children and staff safe. From learning in the summer, we were able to relaunch our youth provision in Totnes in the Autumn term and launch a new provision in Torbay with springboard funding again from the Imagine This Partnership. We are very proud to have sustained ALL GET INVOLVED services, Youth Groups Autumn and Spring Term and Holiday Projects: 7 weeks 2020-21, through all levels of Covid restrictions including our first ever Christmas Holiday Project, delivered at 100% capacity:

"Making a mood board has helped me to think about what I want to do in 2021. I want the year to be different and a lot more fun. Making a mood board allowed me to draw pictures of what I want to do in the future. I want to go on a zip wire!" And they did, with us, in June 2021 😊

"Thank you. Especially helpful in these awful times."

"These sorts of activities are meaningful; they engage their brain - much needed after perhaps waning stimulation at home."

"Seeing R's peers, socialising, having a sense of purpose in a difficult year."
Parents Feedback, Christmas 2020

COVID-19

Obviously, the greatest challenge to our services and operations over this financial year has been managing the impact of Covid both during the national lockdowns and at times when restrictions have been more relaxed.

As a social care provider, the Charity was able to take advantage of the early vaccination programme and as such all staff were offered the 1st vaccine by February 2021, and whilst at this time it is not a mandatory requirement for staff to be vaccinated across the social care and education sectors, staff have been encouraged to have one.

As a result of government instruction and guidance, our services were affected as follows:

Community Programmes – during the lockdowns all face to face meetings were prohibited, Youth Clubs and the Holiday Programmes had to be suspended. This meant that the young people who normally benefitted from these services were very isolated at home with no school and no weekend/holiday activities. Their families also had no short breaks provision which created pressure at home for some.

The Community Projects team developed a very creative and innovative new service, based entirely online, called Safe Space. This is a secure online platform through which the young people can participate in a range of sessions ranging from cookery, music, dance, arts/crafts to mindfulness. The activities are provided by accredited session leaders through the online platform and all the activities are moderated by members of the staff team to ensure our safeguarding policies and practice are upheld at all times.

Face to face delivery recommenced in September 2020 and continues to run in this way.

Further Education College - Along with other education providers, the College was closed when the government closed schools in March 2020. Fortunately, this was very near to the Easter holidays so the impact of the closure on students was minimised. After the Easter break, the majority of the staff worked from home and students were provided at their homes with resources and work which could be completed to ensure they were still able to receive their academic awards.

In June 2020 College instigated a blended learning approach, with some attendance in person at College and the remaining time lessons were conducted online.

In September 2020 students returned to College on a fulltime basis which has remained in place. Covid specific policies and procedures have been put in place and are reviewed as the government educational guidance changes. Mask wearing has continued to remain in place as well as measures to accommodate social distancing where practical.

Robins – the four residential beds were kept open but the short breaks provision had to be suspended. This was to protect the four residents for whom Robins is their only home and to protect the staff from working with different children where we were not able to verify if they were symptomatic or not. With appropriate risk management measures in place, the short breaks service was re-opened on a phased basis from May 2020.

Covid specific policies and procedures are in place and continually reviewed as the government guidance changes.

Sesame – due to the health vulnerabilities of the residents, the service went into full lockdown. The staff team switched to a two weeks on/one week off rota providing the same staff team for the duration of these shift patterns. This was an entirely voluntary and commendable decision by the staff team themselves and ensured that the virus did not get into the home. This was gradually adapted in the summer of 2020 and the service has now returned to normal staffing patterns.

The charity implemented robust risk management measures and contingency plans to be able to continue to operate throughout the Covid-19 risks and the entire staff team needs to be honoured for their commitment, dedication, personal sacrifices and hard work to keep the services, the people we support and our colleagues safe during these unprecedented times.

WEBBERS YARD

This is a site in Dartington which was purchased for a new building development comprising an enlarged College facility and bringing Central Services and Community Projects onto the same site.

During 2019/20 a Building Working Group was formed, including representatives from the relevant teams, to develop a building brief. This was subsequently given to a local firm of architects commissioned to develop design options for the site.

With Covid-19 the entire process was deferred, at this time consideration is being given to the best use of the site.

FUNDRAISING

Our fundraising efforts continue so that we are able to deliver projects that enable the people whom we support to access valuable activities that promote engagement with their local community and encourage transformation from social and economic disadvantage.

Our aim is to achieve complete confidence and public trust by demonstrating good stewardship of funds and demonstrating positive impact for our beneficiaries. To realise this, our approach is to ensure the key principles of honesty, respect, integrity, transparency and responsibility are embedded in all our fundraising activities. We are committed to ethical fundraising to encourage sustainable giving and fully comply with the Fundraising Regulator's Code of Fundraising Practice.

Lifeworks recognises the Fundraising Regulator's guidance designed to protect donors, charity supporters and the public from intrusive fundraising practices. Our fundraising activity does not involve working with any third party, commercial participators or professional fundraisers.

Lifeworks is enormously grateful on behalf of its beneficiaries for all of its wonderful volunteers, supporting organisations, trusts and foundations for the generosity, time and energy they commit to us as supporters, friends, and donors. Without this many of the invaluable opportunities we offer to our beneficiaries would not be possible.

Special thanks must also go out to Lifeworks staff and trustees who volunteer their spare time to be involved in our fundraising events and also to support the delivery of events such as Breaking the Barrier, ensuring their success.

Lifeworks Charity Limited

Trustees' Report

For the year ended 31 March 2021

OUR STAFF

The trustees acknowledge that the greatest asset the charity has is its staff team. Lifeworks employs 113 contracted full and part time staff across all areas of the business. It supports the ongoing learning opportunities and career advancement of its staff through diplomas, the Care Certificate and individual and team training programmes.

During the year we maintained our accreditation as a Disabled Confident Leader. We strive to make the most of the talents people with disabilities can bring to the workplace and benefit from their diverse skills, experiences and views.

We believe that our staff deserve a fair day's pay for a hard day's work and, for that reason, we are one of over 8,000 businesses across the UK committed to paying the real Living Wage regardless of the job that people do or how old they are. Our rates of pay are higher than the governments minimum wage.

We are a committed Mindful Employer. By signing the 'Employers Positive about Mental Health' charter, we have made a public declaration of our ambition to support the mental wellbeing of our staff and not make assumptions about a person with a mental health condition and their ability to work.

We hope our objectives will help to improve our recruitment and retention, as well as demonstrating our commitment to all our staff, commissioners and beneficiaries as being an ethical employer.

Lifeworks also offers a wide range of volunteering opportunities for members of the local community.

BOARD OF TRUSTEES

As a charity, we seek to become learning disability champions by supporting, promoting, caring for, advocating for and giving a voice to people with learning disabilities. That is what we do and want to become known for.

We are pleased to have strengthened the Board with new trustees and we are confident in delivering the 3 Year Strategic Plan. This sets the trajectory for the future direction of the charity with plans for growing and extending our profile and reach in the region.

Our motivation is to be able to offer access for all, increase the number of beneficiaries we support, further enhance the quality of all our services and to improve our financial sustainability in an increasingly challenging economic climate for the charitable sector. These ambitions have informed our Reserves Policy.

SUMMARY OF ACHIEVEMENTS IN 2020/21.

- Robins residential beds maintained at 100% occupancy. 25 young people and families used the short stay provision.
- Sesame increased to 100% occupancy from mid-year.
- 234 individuals supported through Community Projects.
- College numbers were expanded in September 2020 to 21 students.
- Established College Governance Committee at College, including a trustee specifically recruited with education background to meet OFSTED requirements
- Common system of reporting implemented across all service areas
- Lifeworks maintained accreditation as a Disability Confident Leader.
- Sage People Phase 1 implemented across the charity.
- Continued to pay at above Real Living wage levels.
- All Robins support workers gained Level 3 Residential Childcare qualification.
- Recruited six new trustees to the Board.
- 3 Year Strategic Plan implemented despite Covid restrictions.

LIFEWORKS STRATEGIC PLAN OBJECTIVES APRIL 2021 – MARCH 2022

Our key themes for the year ahead comprise the following:

- EXPAND
- EXTEND
- ENHANCE
- ENGAGE
- BUILD
- STRENGTHEN

Services

- Expand new service provision to children/young people in new locations within new accommodation models being developed by commissioners
- Expand new service provision for young people after Robins and/or transitioning to adult services by working in partnership with a housing association
- Extend new services to Plymouth, Exeter, Cornwall, Somerset
- Successful registration with CQC as Supported Living provider
- 3 Year Fundraising plan in place for Community Projects
- Secure Outstanding inspection ratings for services
- Develop a consultation and evaluation process to ensure the voice of those who use our services, or invest in us, inform strategic planning

Staff

- Staff Development strategy in place to create opportunities for career progression
- Charity-wide celebration event and regular service visits by SLT & Trustees to create sense of one organisation

Central Services

- Organisational Fundraising Strategy in place
- Full implementation of SAGE People in HR Team and with Service Managers

Marketing

- Establish a network of ambassadors to promote the charity

Lifeworks Charity Limited

Trustees' Report

For the year ended 31 March 2021

Governance

- Develop Vision & Values document to express organisational culture and implement across all teams
- Establish a review cycle to ensure our policies and procedures remain fit for purpose
- Achieve external quality marker for Lifeworks charity
- Board of Trustees to adopt the Charity Governance Code

Financial Reserves and Review

Results for the period show net income after depreciation of £27,582 (2020: net income £142,844). Total funds at 31 March 2021 stood at £2,325,316 of which £23,841 is restricted and £1,123,862 relates to fixed assets and can only be realised by disposing of the assets, this therefore leaves unrestricted free reserves at £1,177,613.

Designated funds

A formal review of our policy on reserves took place at the meeting of the trustees on 8 December 2021 our reserves policy focuses on the level of its 'free' reserves.

Our unrestricted free reserves which are not specifically designated against fixed assets at 31 March 2021 were £1,177,613.

The Trustees believe that establishing a designated fund equivalent to between a minimum of four and maximum of six months trading will provide sufficient resources to withstand any short term adverse economic conditions the charity may encounter. Trustees have designated £977,380 which is equivalent to four months trading income.

In addition to fulfil our capital and development requirements during the forthcoming twelve months £154,200 has been designated as detailed below;

- £49,200 - Delivery of the Development Plan 2021/2022
- £50,000 - Vehicle acquisition
- £20,000 – Property maintenance
- £25,000 – IT Systems
- £10,000 - Replacements

A maximum of £46,033 of 'free reserves' are available to be invested into Lifeworks projects at the discretion of the Board of Trustees.

As a separate matter and after adjusting for creditors and restricted funding should cash reserves fall below £1,000,000 that would trigger an immediate review of income and expenditure to ensure no further cash loss. Our plans to ensure the above objectives are maintained and our undesignated free reserves increased are reviewed as part of our Risk Register.

Risk

The Board of Trustees takes seriously their duty to avoid exposing the charity to undue risk, however their approach to this is not becoming risk averse but instead to adopt responsible management of risks.

Lifeworks uses a model for assessing risk and to draw attention to the distinction between risks that arise from a financial situation and risks arising in other ways that can be seen as non-financial, even if ultimately they have a financial impact.

Our approach towards resolution to risk is to establish an atmosphere that empowers individuals to highlight uncertainty and raise risk as and when they observe them. Lifeworks acknowledges that risk management is a dynamic process and will ensure that new risks are addressed as they arise and monitoring will be cyclical so as to establish how previously identified risks may have changed.

Statement of Trustees' Responsibilities

The trustees (who are directors of Lifeworks Charity Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report (incorporating the 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 Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and 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 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 maintaining proper accounting records which 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

The auditors, Albert Goodman LLP, are deemed to be re-appointed under Section 487(2) of the Companies Act 2006.

By order of the Trustees.

P J J Clarkson
Chair of Trustees

Date: 15 December 2021

Lifeworks Charity Limited

Independent Auditors' Report to the Trustees and Members
For the year ended 31 March 2021

Opinion

We have audited the financial statements of Lifeworks Charity Limited (the 'charitable company') for the year ended 31 March 2021, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, 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 Generally Accepted Accounting Practice, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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.

Lifeworks Charity Limited

Independent Auditors' Report to the Trustees and Members
For the year ended 31 March 2021

Opinion on other matter 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 have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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 specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities [set out on page 17], the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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.

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

Lifeworks Charity Limited

Independent Auditors' Report to the Trustees and Members
For the year ended 31 March 2021

The extent to which the audit was considered capable of detecting irregularities including fraud

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

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, Charity Act 2011, CQC registration, Ofsted registration, anti-bribery, employment, protection of vulnerable service users, data protection and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

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

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation, claims and breaches of relevant legislation; and
- reviewing correspondence with the Charity Commission, CQC, Ofsted and other relevant regulators including the company's legal advisors and insurers.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Lifeworks Charity Limited

Independent Auditors' Report to the Trustees and Members
For the year ended 31 March 2021

Use of our report

This report is made solely to the charitable 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 charitable company's members and trustees 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 charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Michelle Ferris BSc (Hons) FCA DChA
Senior Statutory Auditor
for and on behalf of
Albert Goodman LLP
Chartered Accountants
Statutory Auditor

Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 20 December 2021

Lifeworks Charity Limited

Statement of Financial Activities (including the Income and Expenditure Account)

For the year ended 31 March 2021

	Note	2021			2020		
		Unres- tricted £	Res- tricted £	Total £	Unres- tricted £	Res- tricted £	Total £
Income:							
Donations	3	117,442	28,455	145,897	133	42,544	42,677
Charitable activities	4	2,499,597	154,142	2,653,739	2,497,091	192,056	2,689,147
Other trading activities		265	10,482	10,747	-	1,353	1,353
Investments		455	-	455	4,199	-	4,199
Total income		2,617,759	193,079	2,810,838	2,501,423	235,953	2,737,376
Expenditure:							
Expenditure on charitable activities	5	2,539,847	243,409	2,783,256	2,319,368	274,659	2,594,027
Interest payable		-	-	-	505	-	505
Total expenditure		2,539,847	243,409	2,783,256	2,319,873	274,659	2,594,532
Net income / (expenditure) before transfers	2	77,912	(50,330)	27,582	181,550	(38,706)	142,844
Transfers between funds		(36,171)	36,171	-	(26,967)	26,967	-
Net movement in funds		41,741	(14,159)	27,582	154,583	(11,739)	142,844
Reconciliation of funds							
Total funds brought forward		2,259,734	38,000	2,297,734	2,105,151	49,739	2,154,890
Total funds carried forward		2,301,475	23,841	2,325,316	2,259,734	38,000	2,297,734

The statement of financial activities has been prepared on the basis that all operations are continuing operations. There were no gains or losses arising in the period that are not shown above.

The statement of financial activities incorporates the income and expenditure account.

Lifeworks Charity Limited – Company Registration Number: 03177139

Balance Sheet

As at 31 March 2021

		2021	2020
		£	£
Fixed assets	Note		
Tangible fixed assets	8	1,123,862	1,142,576
Current assets			
Debtors	9	257,469	196,314
Cash at bank and in hand		1,248,625	1,176,603
		<u>1,506,094</u>	<u>1,372,917</u>
Liabilities:			
Creditors: falling due within one year	10	(304,640)	(217,759)
Net current assets		1,201,454	1,155,158
Total net assets		<u><u>2,325,316</u></u>	<u><u>2,297,734</u></u>
The funds of the charity:			
Restricted funds	11	23,841	38,000
Unrestricted funds			
Designated funds	11	2,255,442	2,202,576
Unrestricted funds	11	46,033	57,158
		<u>2,301,475</u>	<u>2,259,734</u>
Total charity funds		<u><u>2,325,316</u></u>	<u><u>2,297,734</u></u>

The financial statements have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board and authorised for issue on 15 December 2021 and signed on its behalf by:

P J J Clarkson
Trustee Director

R Nathan
Trustee Director

Lifeworks Charity Limited
Statement of Cash Flows
For the year ended 31 March 2021

		2021	2020
		£	£
	Notes		
Cash flows from operating activities			
Net movements in funds for the year		27,582	142,844
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	8	60,379	57,587
Finance expense		-	505
Finance income		(455)	(4,199)
		<u>87,506</u>	<u>196,737</u>
Working capital adjustments			
(Increase) / decrease in debtors	9	(61,154)	(75,024)
Increase / (decrease) in creditors	10	86,880	(97,069)
		<u>113,232</u>	<u>24,644</u>
Cash flows from investing activities			
Interest received		455	4,199
Purchase of fixed assets	8	(41,665)	(15,888)
		<u>(41,210)</u>	<u>(11,689)</u>
Cash flows from financing activities			
Interest paid		-	(505)
Repayments of long term loans		-	(62,870)
		<u>-</u>	<u>(63,375)</u>
Net increase / (decrease) in cash and cash equivalents		<u>72,022</u>	<u>(50,420)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,176,603</u>	<u>1,227,023</u>
Cash and cash equivalents at the end of the reporting period		<u>1,248,625</u>	<u>1,176,603</u>

1 Accounting policies

The principle accounting policies adopted in the preparation of the financial statements are:

1.1 Basis of accounting

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.

Lifeworks Charity Limited 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). All amounts are presented in £ sterling.

1.2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

1.3 Income

Donations and other voluntary income are recognised on receipt.

Income from grants (including government grants), where ‘capital’ or ‘revenue’, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Where no conditions are attached to grant income they are recognised within donations and gifts and where conditions relating to performance of services are attached, grant income is recognised within charitable activities in the Statement of Financial Activities.

Income from charitable activities is included in the period in which the charity is entitled to receipt, it is probable that economic benefits will flow to the entity and the amount can be reliably measured. Where income is received in advance of provision of services, income is deferred until the criteria for income recognition is met. Where income has not been received and services have been provided, income is accrued.

Income from other trading activities includes income relating to fundraising and is included in the Statement of Financial Activities when receivable.

1.4 Expenditure

Resources expended are recognised on the accruals basis to match the period in which the expenditure was incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Certain expenditure is directly attributable to specific activities and has been included in those activity categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories as follows:

- The costs of the general office and the administration function that supports the Charity have been split between charitable activities on a percentage basis per project, and time apportioned where an activity has not occurred throughout the full period.
- Costs relating to wages are allocated between activities based on the proportion of time spent by fundraising and administration staff on those activities. However, any expenditure relating to small specific projects is borne by the general fund.

1.5 Investment income

Interest on funds held on deposit is included in the Statement of Financial Activities as investment income when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the bank.

1.6 Pensions

The charity operates a defined contribution pension scheme. Contributions are recognised in the SOFA in the period in which they become payable in accordance with the rules of the scheme.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life as follows:

Leasehold land and buildings	Over term of the lease (300 years)
Freehold buildings	50 years straight line
Fixtures, fittings and equipment	5 years straight line
Motor vehicles	5 years straight line
Office equipment	4 years straight line

1.8 Debtors

Trade debtors and accrued income 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.

1.9 Cash at bank and in hand

Cash at bank and 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.

1.10 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.

1.11 Deferred income

Deferred income comprises income received in advance of the provision of charitable activities. Deferred income is recognised within income in the Statement of Financial Activities when the conditions for income from charitable activities recognition are met.

1.12 Financial instruments

The charity has financial assets and liabilities that qualify as basic financial instruments. The assets and liabilities include cash, debtors and creditors which have separate accounting policies above.

1.13 Fund accounting

Funds held by the charitable company are one of the following types:-

- Unrestricted general funds – these funds can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated funds – these funds are set aside out of unrestricted general funds for specific future purposes, projects, or reserves.
- Restricted funds – these funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when funds raised are for a specific purpose.

Further explanations of the nature and purpose of each fund are included in the notes to the financial statements.

1.14 Taxation

As a registered charity, the company is exempt from corporation tax and capital gains tax, but not Value Added Tax. Irrecoverable Value Added Tax is included in the costs of those items to which it relates.

1.15 Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease. The charity has an operating lease for the head office and FE college premises. The title of the leased premises remains with the lessor.

1.16 Covid-19

The Trustees have considered the implication of the Covid-19 pandemic on the operations of the charity. A robust risk assessment was carried out adhering to Government guidance, at the outset of Covid-19. Safeguarding our beneficiaries being our number one priority, it has been necessary to restrict and adapt the delivery of some of our services, which has had substantial financial impact on the charity. However, through considered financial management, the assistance of COVID specific grants and Government COVID funding administered by LA Commissioning teams, the Trustees believe that the charity remains a financially sustainable business and no adjustments to the accounts are necessary.

2 Net income/ (expenditure) before transfers

	2021	2020
	£	£
Net incoming resources for the period are stated after charging		
Pension costs	63,215	67,146
Depreciation	60,379	57,587
Auditors' remuneration		
Audit fee	5,800	5,800
Other services	1,400	1,203
	<u><u> </u></u>	<u><u> </u></u>

3 Income (excluding charitable activities income)

	Unres- tricted	Res- tricted	2021 Total	Unres- tricted	Res- tricted	2020 Total
	£	£	£			£
Donations	272	28,455	28,727	133	42,544	42,677
Exceptional government funding						
Coronavirus Job Retention Scheme grant*	20,980	-	20,980	-	-	-
Other Covid grants*	96,190	-	96,190	-	-	-
	<u>117,442</u>	<u>28,455</u>	<u>145,897</u>	<u>133</u>	<u>42,544</u>	<u>42,677</u>
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

*denotes government grants

The charity has been eligible to claim additional funding in year from government support schemes in response to the coronavirus outbreak. The funding received is shown above under "exceptional government funding". The charity furloughed some members of staff under the governments CJRS. The funding received £20,980 relates to staff costs which are included within note 7 as appropriate.

Lifeworks Charity Limited
Notes to the Financial Statements
For the year ended 31 March 2021

4 Incoming resources from charitable activities

	Unres- tricted £	Res- tricted £	2021 Total £	Unres- tricted £	Res- tricted £	2020 Total £
Fees for care services						
Robins Respite Centre	434,553	-	434,553	565,418	-	565,418
Robins Residential care	694,216	-	694,216	778,610	-	778,610
Sesame Residential care	500,565	-	500,565	440,636	-	440,636
	<u>1,629,334</u>	<u>-</u>	<u>1,629,334</u>	<u>1,784,664</u>	<u>-</u>	<u>1,784,664</u>
Fees for college						
Further Education College	866,453	-	866,453	709,778	-	709,778
Fees for other projects						
Kool Club fees	-	8,722	8,722	-	37,250	37,250
Summer School fees	-	22,821	22,821	-	24,661	24,661
Community projects	5	-	5	2,649	240	2,889
	<u>5</u>	<u>31,543</u>	<u>31,548</u>	<u>2,649</u>	<u>62,151</u>	<u>64,800</u>
Grants receivable						
BBC CIN	-	42,626	42,626	-	37,990	37,990
The National Lottery Community Fund	-	38,723	38,723	-	-	-
Lottery- Awards for all	-	9,976	9,976	-	10,000	10,000
Claire Milne Trust	-	7,500	7,500	-	-	-
Small Grants Scheme	-	5,000	5,000	-	5,000	5,000
Edward Gosling	-	5,000	5,000	-	5,000	5,000
Sobell foundation	-	-	-	-	32,000	32,000
The Arts Council	-	-	-	-	17,200	17,200
Daytrippers (Legacy grant)	-	-	-	-	10,000	10,000
Other (Under £5,000)	3,805	13,774	17,579	-	12,715	12,715
	<u>3,805</u>	<u>122,599</u>	<u>126,404</u>	<u>-</u>	<u>129,905</u>	<u>129,905</u>
Total	<u>2,499,597</u>	<u>154,142</u>	<u>2,653,739</u>	<u>2,497,091</u>	<u>192,056</u>	<u>2,689,147</u>

5 Charitable activities expenditure

	Unres- tricted £	Res- tricted £	2021 Total £	Unres- tricted £	Res- tricted £	2020 Total £
Robins	1,096,304	-	1,096,304	1,091,740	-	1,091,740
Sesame	649,178	-	649,178	512,485	-	512,485
FE College	670,327	-	670,327	588,870	-	588,870
Other community and holiday projects	-	243,409	243,409	-	274,556	274,556
Premises costs	124,038	-	124,038	126,273	103	126,376
Total	2,539,847	243,409	2,783,256	2,319,368	274,659	2,594,027

<u>2021</u>	Direct staff costs £	Other direct costs £	Support costs £	2021 Total £
Robins	795,324	193,980	107,000	1,096,304
Sesame	486,191	102,782	60,204	649,178
FE college	371,742	236,441	62,144	670,327
Other community and holiday projects	105,139	64,010	74,260	243,409
Premises costs	-	84,332	39,706	124,038
	1,758,396	681,546	343,314	2,783,256

<u>2020</u>	Direct staff costs £	Other direct costs £	Support costs £	2020 Total £
Robins	603,931	389,228	98,581	1,091,740
Sesame	361,266	101,849	49,370	512,485
FE college	289,252	244,817	54,801	588,870
Other community and holiday projects	115,433	98,958	60,165	274,556
Premises costs	-	93,367	33,009	126,376
	1,369,882	928,219	295,926	2,594,027

5 Charitable activities expenditure (continued)

Analysis of support costs

The charity initially identifies the costs to its support functions. Having identified the support costs, they are then apportioned between the five (2020: five) key charitable activities undertaken (see above) in the year. Refer to the table below for the basis of apportionment and the analysis of the support costs.

	Basis of apportionment	2021 £	2020 £
Salaries, wages & related costs	Time spent	276,903	240,239
General office and administration	Turnover or time spent	59,211	48,684
Audit fees	Turnover	5,800	5,800
Accountancy fees	Turnover	1,400	1,203
		343,314	295,926
		343,314	295,926

6 Trustee directors

None of the Trustee Directors (or any persons connected) received any remuneration during the period, and none were reimbursed any expenses (2020 - £nil).

There were no related party transactions during the year (2020 – nil).

7 Employees

Number of employees

The average monthly head count of employees during the period was:

	2021 £	2020 £
Provision of care services	51	51
Fundraising, publicity and development of the charity	3	2
Operation of youth club	13	8
Administration	7	6
Education	22	16
	96	83
	96	83

7 Employees (continued)

	2021	2020
	£	£
Wages and salaries	1,857,695	1,454,837
Social security costs	114,389	85,638
Pension costs	63,215	67,146
Termination payments	-	2,500
	<hr/>	<hr/>
	2,035,299	1,610,121
	<hr/> <hr/>	<hr/> <hr/>

No employee received remuneration of more than £60,000 in the period (2020 – nil).

Defined contribution pension scheme

The company operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the company to the scheme and amounted to £63,215 (2020 - £67,146).

Contributions totalling £8,155 (2020 - £7,479) were payable to the scheme at the end of the period and are included in creditors.

Key management personnel

The key management personnel of the charity are considered to be the Chief Executive and the Charity Director. The total costs to the charity of employee benefits for the key management personnel were £122,699 (2020: £125,019).

Lifeworks Charity Limited
Notes to the Financial Statements
For the year ended 31 March 2021

8 Tangible fixed assets

	Leasehold Land & Buildings £	Freehold Land & Buildings £	Fixtures Fittings & Equipment £	Office Equipment £	Motor Vehicles £	Total £
Cost						
At 1 April 2020	255,335	1,142,909	111,683	37,221	139,867	1,687,015
Additions	-	-	8,460	15,680	17,525	41,665
At 31 March 2021	255,335	1,142,909	120,143	52,901	157,392	1,728,680
Depreciation						
At 1 April 2020	850	320,529	74,928	32,153	115,979	544,439
Charge for the year	850	22,258	16,014	7,559	13,698	60,379
At 31 March 2021	1,700	342,787	90,942	39,712	129,677	604,818
Net book value						
At 31 March 2021	253,635	800,122	29,201	13,189	27,715	1,123,862
At 31 March 2020	254,485	822,380	36,755	5,068	23,888	1,142,576

Freehold land and buildings include land donated by Dartington Hall Trust and Devon County Council. This land was valued at £30,000 by the Trustees during the year ended 31 December 1998 as an estimate of its market value and is not depreciated.

Leasehold land and buildings comprises land held under a 300 year lease.

9 Debtors

	2021 £	2020 £
Trade debtors-fees receivable	206,442	157,491
Other debtors and prepayments	51,027	38,823
	<u>257,469</u>	<u>196,314</u>

10 Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	17,372	22,274
Other creditors	154,293	126,938
Accruals	33,223	6,780
Taxation and social security	99,752	61,767
	<hr/>	<hr/>
	304,640	217,759
	<hr/> <hr/>	<hr/> <hr/>

At the balance sheet date, the charity was holding no funds received in advance (2020: none).

Lifeworks Charity Limited
Notes to the Financial Statements
For the year ended 31 March 2021

11 Summary of movement in funds

	Opening Balance 01.04.20	Income	Expenditure	Transfers	Closing Balance 31.03.21
<u>2021</u>	£	£	£	£	£
Restricted funds					
Community					
Projects Development	33,000	94,254	(150,854)	36,171	12,571
BBC CIN	-	42,626	(42,626)	-	-
The National Lottery					
Community Fund	-	38,723	(38,723)	-	-
Lottery- Awards for all	5,000	9,976	(5,000)	-	9,976
Claire Milne Trust	-	7,500	(6,206)	-	1,294
Total Restricted funds	38,000	193,079	(243,409)	36,171	23,841
Unrestricted funds					
<u>Designated:</u>					
Robins respite centre	546,606	-	-	(15,190)	531,416
Sesame	275,172	-	-	(7,055)	268,117
Other fixed assets	320,798	-	-	3,531	324,329
Premises fund	120,000	-	-	(100,000)	20,000
Development plan 21/22	-	-	-	49,200	49,200
Vehicle acquisition	40,000	-	-	10,000	50,000
IT Systems	-	-	-	25,000	25,000
Replacements	-	-	-	10,000	10,000
Operational reserve	900,000	-	-	77,380	977,380
	2,202,576	-	-	52,866	2,255,442
<u>General</u>	57,158	2,617,759	(2,539,847)	(89,037)	46,033
Total Unrestricted funds	2,259,734	2,617,759	(2,539,847)	(36,171)	2,301,475
Total funds	2,297,734	2,810,838	(2,783,256)	-	2,325,316

11 Summary of movement in funds (continued)

2020	Opening Balance 01.04.19 £	Income £	Expenditure £	Transfers £	Closing Balance 31.03.20 £
Restricted funds					
Community					
Projects Development	-	160,763	(154,730)	26,967	33,000
Extraordinary Young People	40,000	-	(40,000)	-	-
Morrisons Foundation	9,739	-	(9,739)	-	-
BBC CIN	-	37,990	(37,990)	-	-
Lottery- Awards for all	-	10,000	(5,000)	-	5,000
The Arts Council	-	17,200	(17,200)	-	-
Daytrippers	-	10,000	(10,000)	-	-
Total Restricted funds	49,739	235,953	(274,659)	26,967	38,000
Unrestricted funds					
<u>Designated:</u>					
Robins respite centre	498,926	-	-	47,680	546,606
Sesame	282,227	-	-	(7,055)	275,172
Other fixed assets	340,252	-	-	(19,454)	320,798
Premises fund	49,500	-	-	70,500	120,000
Vehicle acquisition	-	-	-	40,000	40,000
Operational reserve	800,000	-	-	100,000	900,000
	1,970,905	-	-	231,671	2,202,576
<u>General</u>	134,246	2,501,423	(2,319,873)	(258,638)	57,158
Total Unrestricted funds	2,105,151	2,501,423	(2,319,873)	(26,967)	2,259,734
Total funds	2,154,890	2,737,376	(2,594,532)	-	2,297,734

11 Summary of movement in funds (continued)

The restricted funds are:

- Community Projects Development is for the delivery of the Branchline Partnership Project funded by small grants.
- Extraordinary Young People is funding provided by the Sobell Foundation towards a new project entitled 'Extraordinary Young People' launched in June 2018.
- Morrisons Foundation is funding received towards the purchase of Breaking the Barrier bikes for the monthly cycle.
- BBC CIN has been received towards the Young Volunteers project to fund a Volunteers Coordinator, two Young Volunteer Support Workers and funding for recruitment and training.
- Lottery- Awards for all funding was received towards the Holiday Project.
- The Arts Council funding was restricted for the Ordinary Arts Project and Festival.
- Day Trippers funding was restricted for Breaking the Barrier Legacy Project involving Young Volunteers.
- The National Lottery Community Fund is funding towards Safe Space, Youth Group and Holiday Bubbles
- Claire Milne Trust is funding towards activities within the Community Programmes.

The designated funds are:

- The Respite Centre designated fund represents the net book value of the freehold property for the Respite Centre.
- The Sesame designated fund represents the net book value of the freehold property for Sesame.
- The Other Fixed Assets designated fund from the general fund represents the net book value of the other fixed assets held.
- The Premises fund is for property maintenance.
- The vehicle acquisition fund sets aside funds to fulfil vehicle replacements.
- The Operational reserve designated funds sets aside funds which approximate to 4 months running costs for the charity, as described in the Trustees Report. This ensures that the Charity will be able to continue to meet liabilities as they fall due, and allow for better financial planning.
- Development plan 21/22 is designated funds towards Stakeholder engagement and Digital fundraising and Communications Office role.
- IT Systems and Replacement funds sets aside funds to fulfil capital requirements; i.e. modernisation of property, and replacements of specialist equipment, vehicles, IT and furnishings.

The unrestricted general fund consists of funds which the charity may use for its charitable purposes at its discretion.

12 Analysis of assets between funds

	Unres- tricted £	Res- tricted £	2021 Total £	Unres- tricted £	Res- tricted £	2020 Total £
Tangible fixed assets	1,123,862	-	1,123,862	1,142,576	-	1,142,576
Current assets	1,177,613	23,841	1,201,454	1,117,158	38,000	1,155,158
	<u>2,301,475</u>	<u>23,841</u>	<u>2,325,316</u>	<u>2,259,734</u>	<u>38,000</u>	<u>2,297,734</u>

13 Financial commitments

At 31 March 2021 the charity was committed to making the following future minimum rental payments under non-cancellable leases as follows:

	2021 £	2020 £
<u>Operating leases:</u>		
Premises:		
Within one year	72,283	70,271
2-5 years	46,541	48,134
	<u>118,824</u>	<u>118,405</u>

14 Financial instruments

	2021	2020
	£	£
Financial assets that are debt instruments measured at amortised cost	1,460,145	1,360,804
	<u>1,460,145</u>	<u>1,360,804</u>
	<u><u>1,460,145</u></u>	<u><u>1,360,804</u></u>
Financial liabilities measured at amortised cost	189,235	155,992
	<u>189,235</u>	<u>155,992</u>
	<u><u>189,235</u></u>	<u><u>155,992</u></u>

	Income	Expense	Net gains	Net losses
	£	£	£	£
2021				
Financial assets measured at amortised cost	-	-	-	-
Financial liabilities measured at amortised cost	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
2020				
Financial assets measured at amortised cost	-	-	-	-
Financial liabilities measured at amortised cost	-	505	-	-
	<u>-</u>	<u>505</u>	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>505</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

LIFEWORKS CHARITY LIMITED

England & Wales - Charity number 1054167

Accounts

Lifeworks Charity Limited

(A Charitable Company Limited by Guarantee)

Annual Report and Financial Statements

For the year ended 31 March 2020

Company Number: 03177139

Charity Registered in England and Wales Number: 1054167

Lifeworks Charity Limited
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For the year ended 31 March 2020

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Lifeworks Charity Limited
Reference and Administrative Details
For the year ended 31 March 2020

Trustee Directors	P J J Clarkson – Chair B Avery M J Boon C Jenkins
Chief Executive	R Hanlon (until May 2019) B Harty (from May 2019)
Charity Director	J Parsons
Charity Number	1054167
Company Number	03177139
Principal Address and Registered Office	Blackers Park Road Dartington Hall Totnes Devon TQ9 6EQ
Auditors	Albert Goodman LLP Goodwood House Blackbrook Park Avenue Taunton Somerset TA1 2PX
Bankers	Lloyds Bank plc Fore Street Totnes Devon TQ9 5HH National Westminster Bank plc Courtenay Street Newton Abbot Devon TQ12 2EE
Solicitors	Nash & Co Solicitors LLP Beaumont House Beaumont Park Plymouth PL4 9BD

Lifeworks Charity Limited

Trustees' Report

For the year ended 31 March 2020

The Trustees, who are also directors of the Charity for the purposes of the Companies Act, present their annual report (incorporating the directors report as required by company law) and audited financial statements For the year ended 31 March 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements, comply with the Charity's governing document, applicable law and the requirement of the Statement of Recommended Practice, "Accounting and Reporting by Charities" (SORP FRS 102) (implemented 1 January 2019), and are in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Lifeworks Charity Limited is a charity and a charitable company and is variously referred to throughout this report as either "the Charity" or "the Company". The Charity operates under the name of "Lifeworks". It was incorporated 25 March 1996 as a company limited by guarantee, governed by a memorandum and articles of association. The charity was previously named "The Bidwell Brook Foundation Limited" but changed its name on the 15 February 2013 to "Lifeworks Charity Limited". Its company number is 03177139 and its Charity registration number is 1054167. The registered office is Blacklers, Park Road, Dartington Hall, Totnes, Devon, TQ9 6EQ.

References and Administrative Details

Administrative information is given in a separate section at the front of these accounts.

Directors and Trustees

The directors of the Company are the Charity's trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the period and since the period end are as follows:

- Mr P J J Clarkson Chair
- Ms B Avery (appointed 1 June 2020)
- Mr M J Boon
- Mr D Colliver (appointed 24 March 2020 & resigned 22 September 2020)
- Ms M Devlin (resigned 09 September 2019)
- Mr C Jenkins (appointed 1 June 2020)
- Mr J V E F O'Connell (resigned 30 April 2019)
- Mr F Reed (resigned 19 June 2019)
- Mr I Thompson (resigned 22 September 2020)

None of the Trustees have any beneficial interest in the Company. All of the Trustees are members of the Company and guarantee to contribute £10 in the event of a winding up.

Structure, governance and management

The Board of Trustees ("BOT") oversees the administration of the Charity and meet formally a minimum of four times during the year. In addition, a number of strategy meetings took place during the year with Trustees and members of the Senior Lifeworks Team (considered to be the Key Management Personnel).

A Finance Sub-Committee reports to the Board and two Trustees attended its meetings during the year.

Day to day management of the Charity is delegated to the Chief Executive, who delivers this alongside the Senior Leadership Team. The Trustees take advice from external professionals dependant on the nature of the support that they need.

The charity uses a variety of methods for attracting Trustees which include recommendations and external and internal advertising. The charity mainly advertises in the volunteering community and on our website.

In terms of the process, the charity asks for a CV, from there it is usual for the candidate to meet on an informal basis with the Chief Executive (CEO). Once this has happened they would be asked to complete an application form and are invited to an interview which is usually attended by the CEO, HR Manager and representation from the BOT. Standard safer recruitment practices are applied in line with policy and procedure which includes obtaining 2 satisfactory references and an enhanced DBS check. In addition to this they are also required to complete a declaration of eligibility.

All new Trustees receive a Charity Induction which includes visiting the service areas and being introduced to staff. They also undertake a number of e-learning courses which include safeguarding, MCA & DOLS and GDPR. The most recent tranche of Trustees have also attended governance training which will become part of any new Trustees induction in the future.

As part of the Charity Induction they will meet with each Director so that they are able to gain an understanding of the role, this will include both financial and operational aspects.

The arrangements for setting the pay and remuneration of Key Management Personnel

Senior executive pay is linked to that of other directors and is set after considering organisation turnover, number of employees, in-job risk, pay of other directors and any other benefits and incentives and benchmarking within the charitable sector using identified pay surveys such as ACEVO.

Pay scales for managers, administration support staff, care team and ancillary staff are bench marked against comparable roles, level of relevant qualifications and ability to recruit within the locality.

Public Benefit

The Trustees have due regard for the Charity Commission's guidance on public benefit and have completed a public benefit review and concluded that the activities during the year are in accordance with the Charitable Objectives of the Charity and satisfy the requirements of identifiable benefit to the public.

Objectives & Activities

The object of the Charity is to provide support to individuals with learning disabilities through the provision of services and advice aimed at improving the conditions of their lives, their families, and their futures.

Lifeworks' vision is to support people with learning disabilities to have a great life.

Lifeworks' mission is to create opportunities for people with learning disabilities and their families so that they can reach their full potential and are engaged with and be valued by their communities.

We achieve this by delivering aspirational activities and services and we work in partnership with others to ensure the right support is provided at the right time in the right way. We are a learning organisation so we invest in our staff and believe that everything we do must be outstanding for those who use our services, their families and those who invest in us. We deliver support through ambitious needs-led services in care, education, community projects and sport.

Robins Respite and Life Skills Centre opened in Dartington in 1999 and was funded and built by Lifeworks with full ownership of the freehold. It has full registration with The Office for Standards in Education (Ofsted). Its mission is to provide short breaks to children with learning disabilities up to 20 years of age, in a caring, welcoming and engaging environment. The aim is to develop independence, confidence and self-esteem and for families to have time off. It is open 7 days a week for 52 weeks of the year and offers overnight, 24 hour or short break stays. At present, it has 6 bedrooms for short breaks and supports families from all over the South West who, without this provision, would struggle to continue caring for their child. Robins gives carers the break that helps keep families together.

Robins also offers 4 full-time residential beds in two separate apartments. These beds are primarily offered to local children who cannot be cared for at home by their family. This allows them to stay in the area, continue at the same school, support their continuity and stability and keep them in touch with their family, friends and community.

Revenue funding for both the short breaks and longer term residential placements is mainly commissioned by the local authority placing the child, but we rely on fundraising to develop Robins and improve the facilities for the children staying with us.

Sesame is a residential house for adults with learning disabilities. It is situated in Torquay and has 4 bedrooms. The house was bought by Lifeworks and opened as a care home in September 2009 after a major refurbishment programme. It has full registration with the Care Quality Commission (CQC). Its mission is to continue the support we give families by providing full residential care for adults.

Sesame provides care in a safe and accessible home and aims to move these adults towards a more independent and fulfilling life by continuing their learning and engaging with a broad range of activities in the community.

Revenue funding is through the local authority placing the person but we fundraise to develop both the environment and the community involvement to enhance the independent outcomes of the people living with us.

Objectives & Activities (continued)

Our **Specialist College of Further Education** is based in Dartington and opened in September 2011. It is a specialist college for students aged 16 to 25 years with a range of learning disabilities. It is fully registered with The Department of Education, has been accredited by the Education and Skills Funding Agency (ESFA) and is inspected by Ofsted. It offers a comprehensive programme of personal, social and vocational education on a day basis. The college rents its own buildings but also accesses the community for activities and work placements. Staff work closely with the students' families, local businesses and outside agencies to deliver its main outcomes of independence, personal development, employment and community involvement.

Student places are funded through Local Authority FE commissioning, the ESFA and DWP funding for supported internships. We fundraise to develop the facilities and a growth plan so we can support more students in the future.

Community Projects.

Community projects is the umbrella title for all our community activities which brings together Kool Clubs, Holiday Projects, Breaking the Barrier and the Young Volunteers Programme. There is planned expansion and growth within these programmes and additional initiatives to allow young people greater access to community activities that link to transition and preparing for adulthood.

Kool Club. The first club opened in 1999. The Kool Club ethos is to provide a recreational and educational youth club for teenagers with learning disabilities by providing diverse opportunities for socialising, developing friendships, offering support for families and carers and progressing skills essential for independent living. The clubs run on Saturdays from a day centre and are staffed by experienced Lifeworks staff. The wide range of activities support the young people to access the community and bring together what has been learnt at school and home to support their transition into being an active member of their local community.

The clubs are funded through direct payments, commissioning, parental contributions and fundraising.

The Holiday Project is a programme of weekly activities during the school holidays. The programme is developed in partnership with young people aged 12-18 plus a wide network of activity providers and cultural venues across Devon. It provides recreational and leisure opportunities across each school holiday that enrich and extend experiences and offer young people with learning disabilities a sense of community, belonging and independence.

Breaking the Barrier is a sport inclusion project whose ethos can be used within any sport to break open opportunities for young people who find it difficult to access these sports because of their learning disabilities. Breaking the Barrier surf days are an annual programme in which we provide free surfing experiences. The aim is to encourage personal on-going surfing activities and support surf schools with the teaching of children with a learning disability through training, advice and equipment. We also offer other sport inclusion events, such as paddleboarding days, regular cycling events at Torbay Velopark and sailing on the River Dart, to enlarge the options and to empower young people with learning disabilities in sport.

The events are funded by a package of fundraising initiatives and sponsorship.

Objectives & Activities (continued)

Young Volunteers Programme is an initiative in which Lifeworks provides mentorship and training to enable participants to develop their vocational interest, to undertake work experience placements as they progress towards employment, and for the organisations they are placed with to become Disability Confident employers.

The programme was funded during 2019 by the Department for Work and Pensions for 18+ and fundraising initiatives for under 18.

Lifeworks Central Services comprises operations management and administration including Finance, Fundraising and Human Resources. The central team supports the service managers with marketing, fundraising for existing and future programmes and events, plans and manages all the charity's activities with the support and scrutiny of the Senior Leadership Team.

That team has a strategic planning brief, overseeing all operational and financial activities and reporting to the Trustees. They are responsible for submitting bids to charitable trusts, foundations and corporate bodies as well as contracting with local authorities and government departments.

The base in Dartington also provides office accommodation for the Community Projects team.

Impact and achievements

ROBINS

This continues to be the largest provider of residential respite over-night short breaks in the South West for children with learning disabilities. It continues to be well managed and have a highly motivated and expert caring staff team. Robins meets the needs of families by personalised respite planning and often by reacting to their requirements at short notice and being flexible. This year Robins provided full time residential placements for 4 young people within the two apartments and short breaks for 25 children and families. We have also been able to provide a number of crisis overnight short breaks. Many of the young people have additional needs to their learning disability, such as autism and life limiting conditions.

Key Impacts

- **Best possible care** - we cared for 4 residents who, despite all having personal challenges, grew in self-esteem, confidence and skills and gave Robins the opportunity to grow with each of them.
- **OFSTED** - we were inspected in December 2019, involving both our regular inspector but also by an inspector Her Majesties Inspectorate. This was a very thorough inspection but we were delighted to retain our "Good" rating as a children's home. This is very much deserved for the outstanding level of care given by the staff and a clear goal to maintain and improve – it's important to note that there is no "Outstanding" provider for this client group in the south west so we will strive to be the first!
- **Work experience** - two of our residents began work experience placements with a local garden centre. This is a great partnership that we will seek to develop so we can provide our young people with important and significant opportunities to grow in their lifeskills.
- **Communication** - the progress and achievements of our young people were noted by our independent inspector as Outstanding, particularly where our residents have grown in presentation, speech and ability. Young people who barely spoke and were unable to give eye contact are now walking tall, talking more and have grown remarkably in confidence and ability. The staff at Robins are to be congratulated for all their hard work and incredible support to these young people.

Lifeworks Charity Limited

Trustees' Report

For the year ended 31 March 2020

- **Champions** - we developed these roles, especially our communication champions who really excelled over this past year. Our young people have been further supported with their communication which ultimately improves their outcomes and experiences.
- **Community** - our young people developed new links in their local community including taking part in the Christmas "sing and sign" choir. Staff have developed links with the local residents association and Totnes Carnival Committee. Money was raised for our outdoor space and we hope to continue this to build a Summer House.
- **Holidays** - it is hugely important for our residents to experience Christmas and holidays as a family unit as, for most of them, there is no opportunity to go home for family time and we are their parents. This year we have had wonderful experiences at a local venue with a hot tub, at which our shortbreak young people could join in for the day, and Butlins at which a wonderful time was had by all!
- **Activities** - we continue to offer some amazing activities and the young people have enjoyed Sailability, Longleat, Rare Breeds, Woodlands, swimming and crazygolf. However, the children also enjoy the simple things like a walk with all the different sensory experiences that brings.
- **Staffing** – we have moved away from using agency staff to cover absences and the team has pulled together to ensure we provide a safe and positive home at all times. We have held team development days to build the skills and sense of belonging for the team and have been fully supported by both HR and SLT throughout the year.

SESAME

This continues to be a happy and well managed home. There continues to be a committed and stable staff team who work together to achieve some excellent outcomes for the residents.

The service provides a safe and caring home for a maximum of 4 people. During the year one bed was vacant but the three residents received high quality, personalised support characterised by individual activities and a lot of fun.

Key Impacts

- **CQC** – our inspector conducted a one-day inspection in May 2019. The experience was extremely positive and our report, which was recognised as 'glowing', rated the home "Good" in all areas. This was a major step forward over the previous inspection in 2018 and reflects the dedication and skills of the team and the quality of leadership from the Registered Manager.
- **Staffing** – through successful recruitment, retaining and utilising the staff team effectively, we no longer use agency staff to cover absences. The staff play a huge part in this consistent approach by covering shifts, supporting each other and their manager. Our reputation as a positive employer has reached the community as we have people phoning up or knocking at the door asking if there are any jobs, saying they have heard that Sesame is a lovely place to work!
- **Training** – the staff team have received ongoing training through the year with individual staff achieving the Care Certificate, Level 3 in Health and Social Care and the Registered Manager gaining Level 5 Leadership for Health and Social Care.

Lifeworks Charity Limited

Trustees' Report

For the year ended 31 March 2020

- **Families** - we have continued to develop positive relationships with the families of the people we support and they are involved at all appropriate levels with the service. We work closely to ensure a robust Circle of Support and this has been a great success. Our regular newsletters are always popular, and is proving a good way for the families to stay connected.
- **Environment** – there have been vast improvements in the decor and soft furnishings. The dining room and lounge were decorated in September 2019. New sofas, dining table and soft furnishings have all helped to create a warm, welcoming home. Colours have been chosen for their recognised calming effect and light fittings have been upgraded to softer lighting. This has supported the wellbeing of residents with a reduction in mild seizures for one person and a positive effect on mood generally. The garden has evolved from a space that was rarely used to a beautiful, well developed sensory space for all to enjoy.
- **Person Centred Care** - everything is planned around the needs, preferences and aspirations of the people that live at Sesame. Our residents have flourished and clearly feel settled and safe in their home. There are respectful, trusting relationships with their support staff and we have seen communication develop along with their life skills. Sesame practices Positive Behaviour Support and we have seen a decline in incidents over the year. We work closely with IATT (Intensive Assessment Treatment Team), to ensure protocols, plans and processes are person centred and fully meet the needs of the people we support.
- **Activities** – during the year one of our residents, who has complex autism, went on his first holiday without his parents. With support, he had a long weekend at The Calvert Trust. This was a great success in which he loved every moment, took part in all the activities and the photos captured the joy and sense of achievement.
- Another resident has become more confident, using different areas of the house and garden and now has his own mobility car. This has enabled him to travel safely to places he loves such as the moors, Widecombe, the beach and parks.
- **Work experience** – another resident will be starting her job as a volunteer at the No Limits Community Café and Hub. She will be working one afternoon a week and this will give her an opportunity to develop relationships, and transferable employment skills.
- **Challenges** - the greatest challenge has been finding an appropriate 4th person to live at Sesame. Thankfully, we have found a positive match, for both the people that live at Sesame and the person coming to join the service, and we now await the start of transition process.

SPECIALIST COLLEGE OF FURTHER EDUCATION

This continued to successfully support people aged 16 – 25 to prepare for adulthood. Our key goal as a College is to provide opportunities for learning so that students are confident and equipped to enter their adult lives with more independence and opportunity. We equip students to gain confidence across many areas, from sports to the arts as well as the world of work.

The 2018/19 academic year ended with all students achieving their outcomes and a very successful end-of year Celebration Day attended by parents and visitors. There were 15 students during the course of the year.

Key Impacts

- **Work** - three students were placed with local employers through Supported Internships and these were partly funded by the Department for Work & Pensions. Students engaged with a wide range of individualised work placements to prepare them for employment.
- **Awards** – students gained a wide range of awards from Arts, Maths, English and Life Skills. All the students were involved in an end-of-year production at the Theatre Royal, Plymouth. Five students achieved their Duke of Edinburgh Silver Award, which involved camping for two nights twice!
- **Staffing** - due to recruitment difficulties in the autumn term, we used agency staff for the first time ever. The more experienced members of the team worked hard to ensure continuity and consistency in the education provision and, following further recruitment drives, we successfully filled all vacant posts in the following term.
- **External audit** - in November 2019 we invited the Plymouth City Council School-based Safeguarding Team to complete an audit of the College's safeguarding procedures. This raised a number of areas for improvement and the action plan which followed was completed by March 2020.
- **OFSTED** - Our rating from the last inspection is Good and we expect another inspection in the near future. We have a continuous improvement plan and the success is due to a talented staff team that are committed to the students. This is reflected in the giving of their own time to support Duke of Edinburgh awards and student activities.

COMMUNITY PROJECTS

This continued to provide a wide range of programmes and activities to give young people the chance to make and meet up with friends, improve their health, try new activities and be enabled to achieve their best futures. These include our Kool Clubs, Breaking the Barrier events, The Young Volunteers programme and our Holiday Projects. Many of these are delivered in partnership with arts and leisure organisations.

Key Impacts

- **Kool Clubs** – these two groups ran with 26 members in 2019/20 with average participation at 76% for the year. We provided a broad activity programme with much involvement in the community, keeping physically active and making connections with the arts and sport. Members of Kool Club joined with Inclusive Totnes to encourage local retailers to sign up to the Purple Tuesday shopping campaign. This is a national initiative to encourage shops/businesses to grow in their awareness of the value and needs of customers with disabilities. This activity was picked up by the Devon Live local news channel and was shared across social media. The Kool Club also made a trip to Belfast to attend the Cinemagic Film and Television Festival for Young People, a young film makers festival.
- **Breaking the Barrier** – there was a major increase in the number of participants over the previous year with 236 people with a learning disability and 129 family members. We provided over 10 days of events ranging from monthly Inclusive Cycle rides, family surf sessions and paddleboarding. We attracted 117 volunteers across the 10 events ranging from Devon CC Children's Service Managers, The Wave Project, The Turning Tides project, WESC Foundation course leaders to members of staff from Mercers, a corporate sponsor based in Exeter. We supported 23 young sports enablers to achieve vocational awards e.g. 5 x Sports Inclusion, 8 x Safeguarding in Sport; 7 x First Aid; 12 x Bikeability Level 1, 1 x Assistant Sports Coach Level 1.

- **Holiday Projects** – these were very popular with 98% take up of places over the school holidays and half term breaks. Activities ranged from arts, drama, Food in Community, adventure sports, Dart Sailability and swimming.

During the autumn half-term we ran the Ordinary Extraordinary Art Festival event. This was a great weekend of creative activities and performances focusing on Loneliness, which were curated, led and delivered by the young people with learning disabilities. The event was managed through a partnership comprising local arts organisations and other social care providers and included a morning workshop at which the Mayor of Totnes and Sarah Wollaston MP were in attendance.

The projects are evaluated through the Warwick and Edinburgh Mental Wellbeing Scale which demonstrated that of the participants involved:

- 71% tried something new
 - 57% learnt new skills
 - 85% experienced an increase in confidence
 - 100% became more physically active
- **Young Volunteers Project** – this programme was designed to support young adults to develop vocational skills and gain work experience. 9 young adults completed the programme and are now working and/or volunteering in the public, private and charity sectors. 2 young adults with a vocational interest in catering secured work placements and are now in paid work in catering. Three organisations offering work placements gained Disability Confident Level 1, two undertook additional staff training to enable a successful work placement, and three indicated that when a post became available they would offer our young people paid work. In addition, 6 young adults participated as Sports Enablers on delivery of the Breaking the Barrier events.

All the above was only possible through the ongoing creativity and dedication of the staff team who enabled a total of 234 individual young people aged 8 - 25 to participate in Community Projects during the year.

COVID-19

Obviously, the greatest challenge to our services and operations as a charity took place at the end of March 2020 with the national lockdown due to coronavirus.

As a result of government instruction and guidance, our services were affected as follows:

Community Projects – with all face to face meetings being prohibited, Kool Club and the Holiday Programmes had to be suspended. This meant that the young people who normally benefitted from these services were very isolated at home with no school and no weekend/holiday activities. Their families also had no short breaks provision which created pressure at home for some.

The Community Projects team developed a very creative and innovative new service, based entirely online, called Safe Space. This is a secure online platform through which the young people can participate in a range of sessions ranging from cookery, music, dance, arts/crafts to mindfulness. The activities are provided by accredited session leaders through the online platform and all the activities are moderated by members of the staff team to ensure our safeguarding policies and practice are upheld at all times.

Further Education College - Along with other education providers, the College was closed when the government closed schools in March. Fortunately, this was very near to the Easter holidays so the impact of the closure on students was minimised. After the Easter break, the majority of the staff worked from home and students were provided at their homes with resources and work which could be completed to ensure they were still able to receive their academic awards.

Robins – the four residential beds were kept open but the short breaks provision had to be suspended. This was to protect the four residents for whom Robins is their only home and to protect the staff from working with different children where we were not able to verify if they were symptomatic or not. With appropriate risk management measures in place, the short breaks service was re- opened on a phased basis from May 2020.

Sesame – due to the health vulnerabilities of the residents, the service went into full lockdown. The staff team switched to a two weeks on/one week off rota providing the same staff team for the duration of these shift patterns. This was an entirely voluntary and commendable decision by the staff team themselves and ensured that the virus did not get into the home. This was gradually adapted in the summer of 2020 and the service has now returned to normal staffing patterns.

The charity implemented robust risk management measures and contingency plans to be able to continue to operate throughout the Covid-19 risks and the entire staff team needs to be honoured for their commitment, dedication, personal sacrifices and hard work to keep the services, the people we support and our colleagues safe during these unprecedented times.

WEBBERS YARD

This is a site in Dartington which was purchased the previous year. This was for a new building development comprising an enlarged College facility and bringing Central Services and Community Projects onto the same site.

During the year a Building Working Group was formed, including representatives from the relevant teams, to develop a building brief. This was subsequently given to a local firm of architects commissioned to develop design options for the site. A planning consultant was also commissioned to start the process of a full planning application.

With Covid-19 the entire process was deferred until later in 2020.

FUNDRAISING

Our fundraising efforts continue so that we are able to deliver projects that enable the people whom we support to access valuable activities that promote engagement with their local community and encourage transformation from social and economic disadvantage.

Our aim is to achieve complete confidence and public trust by demonstrating good stewardship of funds and demonstrating positive impact for our beneficiaries. To realise this, our approach is to ensure the key principles of honesty, respect, integrity, transparency and responsibility are embedded in all our fundraising activities. We are committed to ethical fundraising to encourage sustainable giving and fully comply with the Fundraising Regulator's Code of Fundraising Practice.

Lifeworks recognises the Fundraising Regulator's guidance designed to protect donors, charity supporters and the public from intrusive fundraising practices. Our fundraising activity does not involve working with any third party, commercial participators or professional fundraisers.

Lifeworks is enormously grateful on behalf of its beneficiaries for all of its wonderful volunteers, supporting organisations, trusts and foundations for the generosity, time and energy they commit to us as supporters, friends, and donors. Without this many of the invaluable opportunities we offer to our beneficiaries would not be possible.

Special thanks must also go out to Lifeworks staff and trustees who volunteer their spare time to be involved in our fundraising events and also to support the delivery of events such as Breaking the Barrier, ensuring their success.

OUR STAFF

The trustees acknowledge that the greatest asset the charity has is its staff team. Lifeworks employs 105 contracted full and part time staff across all areas of the business. It supports the ongoing learning opportunities and career advancement of its staff through diplomas, the Care Certificate and individual and team training programmes.

During the year we became fully accredited as a Disabled Confident Leader, joining just 2% of employers across the UK. We strive to make the most of the talents people with disabilities can bring to the workplace and benefit from their diverse skills, experiences and views.

We believe that our staff deserve a fair day's pay for a hard day's work and, for that reason, we are one of over 5,000 businesses across the UK committed to paying the real Living Wage regardless of the job that people do or how old they are. Our rates of pay are higher than the governments minimum wage.

We are a committed Mindful Employer. By signing the 'Employers Positive about Mental Health' charter, we have made a public declaration of our ambition to support the mental wellbeing of our staff and not make assumptions about a person with a mental health condition and their ability to work.

We hope our objectives will help to improve our recruitment and retention, as well as demonstrating our commitment to all our staff, commissioners and beneficiaries as being an ethical employer.

Lifeworks also offers a wide range of volunteering opportunities for members of the local community. In addition, through our Young Volunteers Programme, we are able to offer volunteering opportunities to young people with learning disabilities as a pathway towards employment.

BOARD OF TRUSTEES

As a charity, we seek to become learning disability champions by supporting, promoting, caring for, advocating for and giving a voice to people with learning disabilities. That is what we do and want to become known for.

We are pleased to have recruited a new Chief Executive, to have strengthened the Board with new trustees and we are excited about the new Strategic Plan. This sets the trajectory for the future direction of the charity with plans for growing and extending our profile and reach in the region.

Our motivation is to be able to offer access for all, increase the number of beneficiaries we support, further enhance the quality of all our services and to improve our financial sustainability in an increasingly challenging economic climate for the charitable sector. These ambitions have informed our Reserves Policy.

SUMMARY OF ACHIEVEMENTS IN 2019/20

- Robins residential beds maintained at 100% occupancy. 25 young people and families used the short stay provision.
- Sesame maintained at 75% occupancy.
- 234 individuals supported through Community Projects.
- College student numbers were at 15.
- Lifeworks gained accreditation as a Disability Confident Leader.
- Sage People implemented within HR Team.
- Staff Survey conducted across all staff and findings actioned.
- Continued to pay at above Real Living wage levels.
- "Good" CQC rating achieved for Sesame.
- "Good" OFSTED rating maintained for Robins.
- All Robins support workers gained Level 3 Residential Childcare qualification.
- Recruited new Chief Executive Officer.
- Recruited two new trustees to the Board.
- Completed rebrand of charity website, colours/logo/strapline and all marketing products.
- 3 Year Strategic Plan reviewed and updated to 2022.
- Architects and planning consultant appointed for new building development in Dartington.

LIFEWORKS STRATEGIC PLAN OBJECTIVES APRIL 2020 – MARCH 2021

Our key themes for the year ahead comprise the following:

- EXPAND
- EXTEND
- ENHANCE
- ENGAGE
- BUILD
- STRENGTHEN

Services

- Expand new service provision to children/young people in new locations within new accommodation models being developed by commissioners
- Expand new service provision for young people after Robins and/or transitioning to adult services by working in partnership with a housing association
- Extend new services to Plymouth, Exeter, Cornwall, Somerset
- Successful registration with CQC as Supported Living provider
- 3 Year Fundraising plan in place for Community Projects
- Secure Outstanding inspection ratings for services
- Develop a consultation and evaluation process to ensure the voice of those who use our services, or invest in us, inform strategic planning
- Develop a co-ordinated Supported Employment service working across Lifeworks*

Staff

- Staff Development strategy in place to create opportunities for career progression
- Charity-wide celebration event and regular service visits by SLT & Trustees to create sense of one organisation

Lifeworks Charity Limited

Trustees' Report

For the year ended 31 March 2020

Central Services

- Conduct and complete review of organisational structure
- Organisational Fundraising Strategy in place
- Full implementation of SAGE People in HR Team and with Service Managers

Marketing

- Establish a network of ambassadors to promote the charity

Governance

- Establish governance arrangements at College which meet OFSTED requirements
- Develop Vision & Values document to express organisational culture and implement across all teams
- Establish a review cycle to ensure our policies and procedures remain fit for purpose
- Develop a common system of reporting across all service areas*
- Achieve external quality marker for Lifeworks charity*
- Board of Trustees to adopt the Charity Governance Code*

(* = objectives which can/need to be deferred to 2021/22 due to CV19 impact and revised service priorities)

Financial Reserves and Review

Results for the period show net income after depreciation of £142,844 (2019: net income £65,712). Total funds at 31 March 2020 stood at £2,297,734 of which £38,000 is restricted and £1,142,576 relates to fixed assets and can only be realised by disposing of the assets, this therefore leaves unrestricted free reserves at £1,117,158.

Designated funds

A formal review of our policy on reserves took place at the meeting of the trustees on 22 September 2020 our reserves policy focuses on the level of its 'free' reserves.

Our unrestricted free reserves which are not specifically designated against fixed assets at 31 March 2020 were £1,117,158.

The Trustees believe that establishing a designated fund equivalent to between a minimum of four and maximum of six months trading will provide sufficient resources to withstand any short term adverse economic conditions the charity may encounter. Trustees have designated £900,000 which is equivalent to four months trading income.

In addition to fulfil our capital and development requirements during the forthcoming twelve months £160,000 has been designated as detailed below;

- £120,000 for essential property maintenance and improvements
- £40,000 for vehicle acquisition

A maximum of £57,158 of 'free reserves' are available to be invested into Lifeworks projects at the discretion of the Board of Trustees.

As a separate matter and after adjusting for creditors and restricted funding should cash reserves fall below £900,000 that would trigger an immediate review of income and expenditure to ensure no further cash loss. Our plans to ensure the above objectives are maintained and our undesignated free reserves increased are reviewed as part of our Risk Register.

Risk

The Board of Trustees takes seriously their duty to avoid exposing the charity to undue risk, however their approach to this is not becoming risk averse but instead to adopt responsible management of risks.

Lifeworks uses a model for assessing risk and to draw attention to the distinction between risks that arise from a financial situation and risks arising in other ways that can be seen as non-financial, even if ultimately they have a financial impact.

Our approach towards resolution to risk is to establish an atmosphere that empowers individuals to highlight uncertainty and raise risk as and when they observe them. Lifeworks acknowledges that risk management is a dynamic process and will ensure that new risks are addressed as they arise and monitoring will be cyclical so as to establish how previously identified risks may have changed.

Statement of Trustees' Responsibilities

The trustees (who are directors of Lifeworks Charity Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report (incorporating the 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 Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and 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 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 maintaining proper accounting records which 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditors

The auditors, Albert Goodman LLP, are deemed to be re-appointed under Section 487(2) of the Companies Act 2006.

By order of the Trustees.

C Jenkins
Trustee

Date: 7 January 2021

Lifeworks Charity Limited

Independent Auditors' Report to the Trustees and Members
For the year ended 31 March 2020

Opinion

We have audited the financial statements of Lifeworks Charity Limited (the 'charitable company') For the year ended 31 March 2020, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, 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 Generally Accepted Accounting Practice, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs As at 31 March 2020 and of its incoming resources and application of resources 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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 charitable company'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.

Lifeworks Charity Limited

Independent Auditors' Report to the Trustees and Members

For the year ended 31 March 2020

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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.

Opinion on other matter 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 have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters where 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 specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Lifeworks Charity Limited

Independent Auditors' Report to the Trustees and Members

For the year ended 31 March 2020

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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 our report

This report is made solely to the charitable 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 charitable company's members and trustees 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 charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

P N Hake FCCA
Senior Statutory Auditor
for and on behalf of
Albert Goodman LLP
Chartered Accountants
Statutory Auditor

Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 24 January 2021

Lifeworks Charity Limited

Statement of Financial Activities (including the Income and Expenditure Account)

For the year ended 31 March 2020

		2020			2019		
	Note	Unres- tricted £	Res- tricted £	Total £	Unres- tricted £	Res- tricted £	Total £
Income:							
Donations	3	133	42,544	42,677	900	38,484	39,384
Charitable activities	4	2,497,091	192,056	2,689,147	2,296,666	162,215	2,458,881
Other trading activities	3	-	1,353	1,353	526	1,666	2,192
Investments	3	4,199	-	4,199	5,405	-	5,405
Total income		2,501,423	235,953	2,737,376	2,303,497	202,365	2,505,862
Expenditure:							
Expenditure on charitable activities	5	2,319,368	274,659	2,594,027	2,202,497	236,147	2,438,644
Interest payable		505	-	505	1,506	-	1,506
Total expenditure		2,319,873	274,659	2,594,532	2,204,003	236,147	2,440,150
Net income before transfers	2	181,550	(38,706)	142,844	99,494	(33,782)	65,712
Transfers between funds		(26,967)	26,967	-	(27,811)	27,811	-
Net movement in funds		154,583	(11,739)	142,844	71,683	(5,971)	65,712
Reconciliation of funds							
Total funds brought forward		2,105,151	49,739	2,154,890	2,033,468	55,710	2,089,178
Total funds carried forward		2,259,734	38,000	2,297,734	2,105,151	49,739	2,154,890

The statement of financial activities has been prepared on the basis that all operations are continuing operations. There were no gains or losses arising in the period that are not shown above.

The statement of financial activities incorporates the income and expenditure account.

Lifeworks Charity Limited – Company Registration Number: 03177139

Balance Sheet

As at 31 March 2020

		2020	2019
		£	£
	Note		
Fixed assets			
Tangible fixed assets	8	1,142,576	1,184,275
Current assets			
Debtors	9	196,314	121,290
Cash at bank and in hand		1,176,603	1,227,023
		<u>1,372,917</u>	<u>1,348,313</u>
Liabilities:			
Creditors: falling due within one year	10	(217,759)	(327,495)
Net current assets		<u>1,155,158</u>	<u>1,020,818</u>
Total assets less current liabilities		<u>2,297,734</u>	<u>2,205,093</u>
Creditors: amounts falling due after than one year	11	-	(50,203)
Total net assets		<u><u>2,297,734</u></u>	<u><u>2,154,890</u></u>
The funds of the charity:			
Restricted funds	12	38,000	49,739
Unrestricted funds			
Designated funds	12	2,202,576	1,970,905
Unrestricted funds	12	57,158	134,246
		<u>2,259,734</u>	<u>2,105,151</u>
Total charity funds		<u><u>2,297,734</u></u>	<u><u>2,154,890</u></u>

The financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Approved by the Board and authorised for issue on 15 December 2020 and signed on its behalf by:

C Jenkins
Trustee Director

M J Boon
Trustee Director

Lifeworks Charity Limited
Statement of Cash Flows
For the year ended 31 March 2020

		2020	2019
		£	£
	Notes		
Cash flows from operating activities			
Net movements in funds for the year		142,844	65,712
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	8	57,587	53,198
Loss on disposal of fixed assets		-	-
Finance expense		505	1,506
Finance Income	3	(4,199)	(5,405)
		<u>196,737</u>	<u>115,011</u>
Working capital adjustments			
(Increase) / decrease in debtors	9	(75,024)	23,508
(Decrease) / increase in creditors	10	(97,069)	96,593
		<u>24,644</u>	<u>235,112</u>
Cash flows from investing activities			
Interest received	3	4,199	5,405
Purchase of fixed assets	8	(15,888)	(313,604)
		<u>(11,689)</u>	<u>(308,199)</u>
Cash flows from financing activities			
Interest paid		(505)	(1,506)
Repayments of long term loans		(62,870)	(12,667)
		<u>(63,375)</u>	<u>(14,173)</u>
Net (decrease) / increase in cash and cash equivalents		<u>(50,420)</u>	<u>(87,260)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,227,023</u>	<u>1,314,283</u>
Cash and cash equivalents at the end of the reporting period		<u>1,176,603</u>	<u>1,227,023</u>

1 Accounting policies

The principle accounting policies adopted in the preparation of the financial statements are:

1.1 Basis of accounting

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.

Lifeworks Charity Limited 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). All amounts are presented in £ sterling.

1.2 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

1.3 Income

Donations and other voluntary income are recognised on receipt.

Income from grants, where 'capital' or 'revenue', is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Where no conditions are attached to grant income they are recognised within donations and gifts and where conditions relating to performance of services are attached, grant income is recognised within charitable activities in the Statement of Financial Activities.

Income from charitable activities is included in the period in which the charity is entitled to receipt, it is probable that economic benefits will flow to the entity and the amount can be reliably measured. Where income is received in advance of provision of services, income is deferred until the criteria for income recognition is met. Where income has not been received and services have been provided, income is accrued.

Income from other trading activities includes income relating to fundraising and is included in the Statement of Financial Activities when receivable.

1.4 Expenditure

Resources expended are recognised on the accruals basis to match the period in which the expenditure was incurred.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Certain expenditure is directly attributable to specific activities and has been included in those activity categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories as follows:

- The costs of the general office and the administration function that supports the Charity have been split between charitable activities on a percentage basis per project, and time apportioned where an activity has not occurred throughout the full period.
- Costs relating to wages are allocated between activities based on the proportion of time spent by fundraising and administration staff on those activities. However, any expenditure relating to small specific projects is borne by the general fund.

1.5 Investment income

Interest on funds held on deposit is included in the Statement of Financial Activities as investment income when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the bank.

1.6 Pensions

The charity operates a defined contribution pension scheme. Contributions are recognised in the SOFA in the period in which they become payable in accordance with the rules of the scheme.

1.7 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation less estimated residual value of each asset over its expected useful life as follows:

Leasehold land and buildings	Over term of the lease (125 years)
Freehold buildings	50 years straight line
Fixtures, fittings and equipment	5 years straight line
Motor vehicles	5 years straight line
Office equipment	4 years straight line

1.8 Debtors

Trade debtors and accrued income 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.

1.9 Cash at bank and in hand

Cash at bank and 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.

1.10 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.

1.11 Deferred income

Deferred income comprises income received in advance of the provision of charitable activities. Deferred income is recognised within income in the Statement of Financial Activities when the conditions for income from charitable activities recognition are met.

1.12 Financial instruments

The charity has financial assets and liabilities that qualify as basic financial instruments. The assets and liabilities include cash, debtors and creditors which have separate accounting policies above. A further financial instrument relates to bank loans which are initially recognised at transactions value and subsequently measured at amortised cost using effective interest method. Interest payable on bank loans are charged through the profit and loss account as interest payable.

1.13 Fund accounting

Funds held by the charitable company are one of the following types:-

- Unrestricted general funds – these funds can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated funds – these funds are set aside out of unrestricted general funds for specific future purposes, projects, or reserves.
- Restricted funds – these funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when funds raised are for a specific purpose.

Further explanations of the nature and purpose of each fund are included in the notes to the financial statements.

1.14 Taxation

As a registered charity, the company is exempt from corporation tax and capital gains tax, but not Value Added Tax. Irrecoverable Value Added Tax is included in the costs of those items to which it relates.

1.15 Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease. The charity has an operating lease for the head office and FE college premises. The title of the leased premises remains with the lessor.

1.16 Covid-19

The Trustees have considered the implication of the Covid-19 pandemic on the operations of the charity. A robust risk assessment was carried out adhering to Government guidance, at the outset of Covid-19. Safeguarding our beneficiaries being our number one priority, it has been necessary to restrict and adapt the delivery of some of our services, which has had substantial financial impact on the charity. However, through considered financial management, the assistance of COVID specific grants and Government COVID funding administered by LA Commissioning teams, the Trustees believe that the charity remains a financially sustainable business and no adjustments to the accounts are necessary.

2 Net income/ (expenditure) before transfers

	2020	2019
	£	£
Net incoming resources for the period are stated after charging		
Pension costs	67,146	48,666
Depreciation	57,587	53,198
Auditors' remuneration		
Audit fee	5,800	5,780
Other services	1,203	2,243
	<u> </u>	<u> </u>

3 Income (excluding charitable activities income)

	Unres- tricted	Res- tricted	2020 Total	Unres- tricted	Res- tricted	2019 Total
	£	£	£			£
Donations	133	42,544	42,677	900	38,484	39,384
Other trading activities						
Fundraising events	-	1,353	1,353	526	1,666	2,192
Investments						
Bank interest	4,199	-	4,199	5,405	-	5,405
	<u>4,332</u>	<u>43,897</u>	<u>48,229</u>	<u>6,831</u>	<u>40,150</u>	<u>46,981</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Lifeworks Charity Limited
Notes to the Financial Statements
For the year ended 31 March 2020

4 Incoming resources from charitable activities

	Unres- tricted £	Res- tricted £	2020 Total £	Unres- tricted £	Res- tricted £	2019 Total £
Fees for care services						
Robins Respite Centre	565,418	-	565,418	565,492	-	565,492
Robins Residential care	778,610	-	778,610	544,166	-	544,166
Sesame Residential care	440,636	-	440,636	498,185	-	498,185
	<u>1,784,664</u>	<u>-</u>	<u>1,784,664</u>	<u>1,607,843</u>	<u>-</u>	<u>1,607,843</u>
Fees for college						
Further Education College	709,778	-	709,778	683,707	-	683,707
Fees for other projects						
Kool Club fees	-	37,250	37,250	795	32,524	33,319
Summer School fees	-	24,661	24,661	(285)	16,803	16,518
Community projects	2,650	240	2,890	4,126	1,240	5,366
	<u>2,650</u>	<u>62,151</u>	<u>64,801</u>	<u>4,636</u>	<u>50,567</u>	<u>55,203</u>
Grants receivable						
The Arts Council	-	17,200	17,200	-	-	-
BBC CIN	-	37,990	37,990	-	22,000	22,000
Sobell foundation	-	32,000	32,000	-	32,000	32,000
Lottery- Awards for all	-	10,000	10,000	-	10,000	10,000
Heritage Lottery Fund	-	-	-	-	10,000	10,000
Co-op Foundation	-	-	-	-	10,000	10,000
Daytrippers (Legacy grant)	-	10,000	10,000	-	-	-
Morrisons Foundation	-	-	-	-	9,739	9,739
Devon County Council	-	-	-	-	5,000	5,000
Small Grants Scheme	-	5,000	5,000	-	5,000	5,000
Edward Gosling	-	5,000	5,000	-	-	-
Santander Discovery	-	-	-	-	4,859	4,859
Norman Family Trust	-	-	-	-	1,000	1,000
Other (Under £2,000)	-	12,715	12,715	480	2,050	2,530
	<u>-</u>	<u>129,905</u>	<u>129,905</u>	<u>480</u>	<u>111,648</u>	<u>112,128</u>
Total	<u>2,497,091</u>	<u>192,056</u>	<u>2,689,147</u>	<u>2,296,666</u>	<u>162,215</u>	<u>2,458,881</u>

5 Charitable activities expenditure

	Direct staff costs	Other direct costs	Support costs	2020 Total
<u>2020</u>	£	£	£	£
Robins	603,931	389,228	98,581	1,091,740
Sesame	361,266	101,849	49,370	512,485
FE college	289,252	244,817	54,801	588,870
Other community and holiday projects	115,433	98,958	60,165	274,556
Premises costs	-	93,367	33,009	126,376
	1,369,882	928,218	295,926	2,594,027
	£	£	£	£
<u>2019</u>	Direct staff costs	Other direct costs	Support costs	2019 Total
Robins	508,170	285,275	103,201	896,646
Sesame	339,833	205,001	44,434	589,268
FE college	284,962	145,054	51,677	481,693
Other community and holiday projects	74,658	116,424	45,082	236,164
Premises costs	-	153,328	81,545	234,873
	1,207,623	905,082	325,939	2,438,644
	£	£	£	£

5 Charitable activities expenditure (continued)

Analysis of support costs

The charity initially identifies the costs to its support functions. Having identified the support costs, they are then apportioned between the five (2019: five) key charitable activities undertaken (see above) in the year. Refer to the table below for the basis of apportionment and the analysis of the support costs.

	Basis of apportionment	2020 £	2019 £
Salaries, wages & related costs	Time spent	240,239	251,146
General office and administration	Turnover or time spent	48,684	66,770
Audit fees	Turnover	5,800	5,780
Accountancy fees	Turnover	1,203	2,243
		295,926	325,939
		295,926	325,939

6 Trustee directors

None of the Trustee Directors (or any persons connected) received any remuneration during the period, and none were reimbursed any expenses (2019 - £nil).

7 Employees

Number of employees

The average monthly head count of employees during the period was:

	2020 £	2019 £
Provision of care services	51	55
Fundraising, publicity and development of the charity	2	3
Operation of youth club	8	7
Administration	6	8
Education	16	14
	83	87
	83	87

7 Employees (continued)

	2020	2019
	£	£
Wages and salaries	1,454,837	1,334,967
Social security costs	85,638	101,011
Pension costs	67,146	48,666
Termination payments	2,500	57,432
Redundancy payments	-	7,891
	<hr/>	<hr/>
	1,610,121	1,549,967
	<hr/> <hr/>	<hr/> <hr/>

No employee received remuneration of more than £60,000 in the period (2019 – nil).

During the prior year, total costs of £7,891 were paid in respect of two employee redundancies. The amounts were full and final with no outstanding amounts at the balance sheet date.

During the prior year, termination payments were accrued. £2,500 was accrued for one employee in respect of a settlement agreement and £54,932 was accrued for one employee in respect of redundancy and Payment In Lieu of Notice. The amounts are full and final and have been accrued at the prior year balance sheet date.

Defined contribution pension scheme

The company operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the company to the scheme and amounted to £67,146 (2019 - £48,666).

Contributions totalling £7,479 (2019 - £5,520) were payable to the scheme at the end of the period and are included in creditors.

Key management personnel

The key management personnel of the charity are considered to be the Chief Executive and the Charity Director (2019: the Chief Executive, the Charity Director and the Operations Director). The total costs to the charity of employee benefits for the key management personnel were £125,019 (2019: £219,294).

Lifeworks Charity Limited
Notes to the Financial Statements
For the year ended 31 March 2020

8 Tangible fixed assets

	Leasehold Land & Buildings £	Freehold Land & Buildings £	Fixtures Fittings & Equipment £	Office Equipment £	Motor Vehicles £	Total £
Cost						
At 1 April 2019	250,500	1,142,909	100,630	37,221	139,867	1,671,127
Additions	4,835	-	11,053	-	-	15,888
At 31 March 2020	255,335	1,142,909	111,683	37,221	139,867	1,687,015
Depreciation						
At 1 April 2019	-	298,271	48,390	34,405	105,786	486,852
Charge for the year	850	22,258	18,628	5,658	10,193	57,587
Reclassification	-	-	7,910	(7,910)	-	-
At 31 March 2020	850	320,529	74,928	32,153	115,979	544,439
Net book value						
At 31 March 2020	254,485	822,380	36,755	5,068	23,888	1,142,576
At 31 March 2019	250,500	844,638	52,240	2,816	34,081	1,184,275

Freehold land and buildings includes land donated by Dartington Hall Trust and Devon County Council. This land was valued at £30,000 by the Trustees during the year ended 31 December 1998 as an estimate of its market value, and is not depreciated.

Leasehold land and buildings comprises land held under a 125 year lease.

9 Debtors

	2020 £	2019 £
Trade debtors-fees receivable	157,491	114,868
Other debtors and prepayments	38,823	6,422
	196,314	121,290

10 Creditors: Amounts falling due within one year

	2020	2019
	£	£
Trade creditors	22,274	83,223
Other creditors	126,938	114,462
Accruals	6,780	64,212
Bank loans and overdrafts	-	12,667
Taxation and social security	61,767	52,931
	<u>217,759</u>	<u>327,495</u>

At the balance sheet date the charity was holding no funds received in advance (2019: none).

11 Creditors: Amounts falling due after more than one year

	2020	2019
	£	£
Bank loans	-	50,203
	<u>-</u>	<u>50,203</u>
Loan maturity analysis		
In less than one year	-	12,667
In more than one year but not more than five years	-	50,203
In more than five years	-	-
	<u>-</u>	<u>-</u>

The bank loan was repaid in full in August 2019.

Lifeworks Charity Limited
Notes to the Financial Statements
For the year ended 31 March 2020

12 Summary of movement in funds

	Opening Balance				Closing Balance
<u>2019</u>	01.04.19	Income	Expenditure	Transfers	31.03.20
	£	£	£	£	£
Restricted funds					
Community					
Projects Development	-	160,763	(154,730)	26,967	33,000
Extraordinary Young People	40,000	-	(40,000)	-	-
Morrisons Foundation	9,739	-	(9,739)	-	-
BBC CIN	-	37,990	(37,990)	-	-
Lottery- Awards for all	-	10,000	(5,000)	-	5,000
The Arts Council	-	17,200	(17,200)	-	-
Daytrippers	-	10,000	(10,000)	-	-
Total Restricted funds	49,739	235,953	(274,659)	26,967	38,000
Unrestricted funds					
<u>Designated:</u>					
Robins respite centre	498,926	-	-	47,680	546,606
Sesame	282,227	-	-	(7,055)	275,172
Other fixed assets	340,252	-	-	(19,454)	320,798
Premises fund	49,500	-	-	70,500	120,000
Vehicle acquisition	-	-	-	40,000	40,000
Operational reserve	800,000	-	-	100,000	900,000
	1,970,905	-	-	231,671	2,202,576
<u>General</u>	134,246	2,501,423	(2,319,873)	(258,638)	57,158
Total Unrestricted funds	2,105,151	2,501,423	(2,319,873)	(26,967)	2,259,734
Total funds	2,154,890	2,737,376	(2,594,532)	-	2,297,734

12 Summary of movement in funds (continued)

2019	Opening Balance 01.04.18 £	Income £	Expenditure £	Transfers £	Closing Balance 31.03.19 £
Restricted funds					
Community					
Projects Development	22,120	108,626	(158,557)	27,811	-
Extraordinary Young People	32,000	32,000	(24,000)	-	40,000
Hedley Foundation	1,590	-	(1,590)	-	-
Morrison's Foundation	-	9,739	-	-	9,739
BBC CIN	-	22,000	(22,000)	-	-
Lottery- Awards for all	-	10,000	(10,000)	-	-
Heritage Lottery Fund	-	10,000	(10,000)	-	-
Co-op Foundation	-	10,000	(10,000)	-	-
Total Restricted funds	55,710	202,365	(236,147)	27,811	49,739
Unrestricted funds					
<u>Designated:</u>					
Robins respite centre	501,448	-	-	(2,522)	498,926
Sesame	289,283	-	-	(7,056)	282,227
Other fixed assets	57,601	-	-	282,651	340,252
Premises fund	300,000	-	-	(250,500)	49,500
Capital replacements	40,000	-	-	(40,000)	-
Operational reserve	800,000	-	-	-	800,000
	1,988,332	-	-	(17,427)	1,970,905
<u>General</u>	45,136	2,303,497	(2,204,003)	(10,384)	134,246
Total Unrestricted funds	2,033,468	2,303,497	(2,204,003)	(27,811)	2,105,151
Total funds	2,089,178	2,505,862	(2,440,150)	-	2,154,890

12 Summary of movement in funds (continued)

The restricted funds are:

- Community Projects Development is for the delivery of the Branchline Partnership Project funded by the Real Ideas Organisation- Challenge Fund and other small grants.
- Extraordinary Young People is funding provided by the Sobell Foundation towards a new project entitled 'Extraordinary Young People' launched in June 2018.
- Hedley Foundation is funding for specialist cycles for students at the Further Education College.
- Morrisons Foundation is funding received towards the purchase of Breaking the Barrier bikes for the monthly cycle.
- BBC CIN has been received towards the Young Volunteers project to fund a Volunteers Coordinator, two Young Volunteer Support Workers and funding for recruitment and training.
- Lottery- Awards for all funding was received towards the Holiday Project.
- Heritage Lottery Fund is funding received towards the All Aboard Holiday Project.
- Co-op Foundation is funding received towards Building Connections in the Young Volunteers Programme.
- The Arts Council funding was restricted for the Ordinary Arts Project and Festival.
- Day Trippers funding was restricted for Breaking the Barrier Legacy Project involving Young Volunteers.

The designated funds are:

- The Respite Centre designated fund represents the net book value of the freehold property for the Respite Centre, less the value of any loans secured against the building
- The Sesame designated fund represents the net book value of the freehold property for Sesame.
- The Other Fixed Assets designated fund from the general fund represents the net book value of the other fixed assets held.
- The Premises fund is for the purchase of land on which the charity is considering the purchase to build a facility to base its Head Office, FE College and Community Projects provisions, and associated project management costs.
- The capital replacement designated funds sets aside funds to fulfil capital requirements; i.e. modernisation of property, and replacements of specialist equipment, vehicles, IT and furnishings.
- The vehicle acquisition fund sets aside funds to fulfil vehicle replacements.
- The Operational reserve designated funds sets aside funds which approximate to 4 months running costs for the charity, as described in the Trustees Report. This ensures that the Charity will be able to continue to meet liabilities as they fall due, and allow for better financial planning.

The unrestricted general fund consists of funds which the charity may use for its charitable purposes at its discretion.

13 Analysis of assets between funds

	Unres- tricted £	Res- tricted £	2020 Total £	Unres- tricted £	Res- tricted £	2019 Total £
Tangible fixed assets	1,142,576	-	1,142,576	1,184,275	-	1,184,275
Current assets	1,117,158	38,000	1,155,158	971,079	49,739	1,020,818
Non-current liabilities	-	-	-	(50,203)	-	(50,203)
	<u>2,259,734</u>	<u>38,000</u>	<u>2,297,734</u>	<u>2,105,151</u>	<u>49,739</u>	<u>2,154,890</u>

14 Financial commitments

At 31 March 2020 the charity was committed to making the following future minimum rental payments under non-cancellable leases as follows:

	2020 £	2019 £
<u>Operating leases:</u>		
Premises:		
Within one year	70,271	72,283
2-5 years	48,134	118,126
	<u>118,406</u>	<u>190,409</u>

15 Financial instruments

	2020	2019
	£	£
Financial assets that are debt instruments measured at	1,360,804	1,341,891
	<u>1,360,804</u>	<u>1,341,891</u>
	<u><u>1,360,804</u></u>	<u><u>1,341,891</u></u>
Financial liabilities measured at amortised cost	155,992	324,767
	<u>155,992</u>	<u>324,767</u>
	<u><u>155,992</u></u>	<u><u>324,767</u></u>

	Income	Expense	Net gains	Net losses
	£	£	£	£
2020				
Financial assets measured at amortised cost	-	-	-	-
Financial liabilities measured at amortised cost	-	505	-	-
	<u>-</u>	<u>505</u>	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>505</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
2019				
Financial assets measured at amortised cost	-	-	-	-
Financial liabilities measured at amortised cost	-	1,506	-	-
	<u>-</u>	<u>1,506</u>	<u>-</u>	<u>-</u>
	<u><u>-</u></u>	<u><u>1,506</u></u>	<u><u>-</u></u>	<u><u>-</u></u>