

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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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) L Fraser-Crewes (from 4 August 2022)
Interim Chief Executive	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, 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:

- 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.


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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

		2022 £	2021 £
	Note		
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>2,406,261</u>	<u>2,325,316</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>2,406,261</u>	<u>2,325,316</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.

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
	1,795,528	-	1,795,528	1,629,334	-	1,629,334
Fees for college						
Further Education College	1,036,886	-	1,036,886	866,453	-	866,453
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
	400	57,038	57,438	5	31,543	31,548
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
	644	61,563	62,207	3,805	122,599	126,404
Total	2,833,458	118,601	2,952,059	2,499,597	154,142	2,653,739

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
	<u>243,300</u>	<u>257,469</u>

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

	Opening Balance 01.04.21 £	Income £	Expenditure £	Transfers £	Closing Balance 31.03.22 £
2022					
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					
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
	<u>2,255,442</u>	<u>-</u>	<u>-</u>	<u>(71,505)</u>	<u>2,183,937</u>
General	<u>46,033</u>	<u>2,856,574</u>	<u>(2,713,820)</u>	<u>23,630</u>	<u>212,417</u>
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)

2021	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>

