LIFE EDUCATION CENTRE FOR LANCASHIRE

England & Wales · Charity number 1058867

Details

Status	Registered
Legal form	Charitable company
Company number	03264870
Registered	1996-10-25
Register	View on the Charity Commission register

Contact

Address	45 Ashfield Crescent Springhead Oldham OL4 4NX
Phone	07392065452
Email	FCBOLGER@BTINTERNET.COM

Activities

Objects: 1) TO ADVANCE THE EDUCATION OF CHILDREN AND YOUNG PEOPLE 2) TO PRESERVE AND PROTECT THE GOOD PHYSICAL AND MENTAL HEALTH OF THE PUBLIC WITH SPECIAL REFERENCE TO CHILDREN AND YOUNG PEOPLE 3) RELIEF IN SICKNESS AMONGST PERSONS (IN PARTICULAR CHILDREN AND YOUNG PEOPLE)

Activities: We work in partnership with primary schools in the provision of high quality health (including drug) education to their pupils.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

Downloaded from opencharities.uk/ew/1058867

Geography

- Cumbria
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£275,841	£272,522	-	-
2024-03-31	£260,030	£256,290	-	-
2023-03-31	£240,305	£215,306	-	-
2022-03-31	£246,135	£207,812	-	-
2021-03-31	£186,531	£167,672	-	-

Trustees

Name	Role	Appointed
Chris Parle		2023-10-17
Dr Frances Atherton		2022-07-01
FRANK BOLGER		2022-06-01
John Parle		2022-06-01
Michelle Jenkins		2022-07-01
Peter O'Donnell		2025-10-07
RITA KUMAR		2022-07-01

Downloaded from opencharities.uk/ew/1058867

LIFE EDUCATION CENTRE FOR LANCASHIRE

England & Wales - Charity number 1058867

Accounts

Company Number: 03264870

Charity Number: 1058867

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

Report and

Financial Statements

For the Year Ended 31 March 2025

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Legal and administrative information	**1**
Report of the Management Committee	**2 to 6**
Independent examiner's report to the Trustees	**7**
Statement of financial activities	**8**
Balance sheet	**9**
Notes to the financial statements	**10 to 18**

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees & Directors	J Parle (Chair) F Bolger C Parle F Atherton M Jenkins R Kumar
Secretary	F Bolger
Charity Number	1058867
Company Number	03264870
Independent Examiner	Julie Flintoff BA (Hons) FCA Azets Chartered Accountants Floor 1 Capital House 8 Pittman Court Pittman Way Fulwood Preston PR2 9ZG
Bankers	National Westminster Bank Plc 28 Bank Street Rawtenstall Rossendale Lancashire BB4 8TS
Solicitors	Napthens 7 Winckley Square Preston Lancashire PR1 3JD
Registered Office	45 Ashfield Crescent Springhead Oldham Greater Manchester OL4 4NX

The Management Committee present their report and the financial statements of the company for the year ended 31 March 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Legal and Administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association which were amended in 2012 and the Statement of Recommended Practice applicable to charities presenting their accounts in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Governing Document

The company is a charitable company limited by guarantee without share capital, incorporated on the 17 October 1996 and registered as a charity on the 25 October 1996. Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The Memorandum and Articles of Association establish the objects and powers of the charitable company.

Appointment of Management Committee

Under those Articles, the directors and trustees form the Management Committee. Directors are subject to reappointment every three years. The directors can appoint additional directors, who would then be eligible for re-election at the next Annual General Meeting. Only members of the company are eligible to be appointed directors. Members of the Management Committee, who are directors for the purposes of company law and trustees for the purpose of charity law, who served during the year and up to date of this report are set out below.

Directors and Trustees

J Parle	(Director, Trustee & Chair)
F Bolger	(Director, Secretary & Trustee)
C Parle	(Director, Trustee & Treasurer)
F Atherton	(Director & Trustee)
M Jenkins	(Director & Trustee)
R Kumar	(Director & Trustee)

Induction and training of Management Committee

New members of the Management Committee are provided with an induction pack which includes the latest Memorandum and Articles of Association, the last two years' final accounts, the latest management accounts, previous minutes, and charity commission publications regarding the responsibilities as a trustee. The Chairman provides ongoing support.

Organisational and decision making

The Management Committee is responsible for the overall management and control of the charity. All members volunteer their time freely and no remuneration was paid to them during the year. Whilst the committee establishes the general policies of the charity, the day-to-day management is entrusted to Pauline Coope, the Trust Manager. Pauline also oversees our team of peripatetic educators.

Risk Management
The Management Committee have examined the major strategic, operational and financial risks which the company faces and confirm that systems have been established to enable regular reports to be produced in order that the necessary actions can be taken to lessen these risks.

The key risks identified, along with the relevant mitigating actions are:

- People – significant absence of staff and volunteers, particularly in small teams, affecting our ability to provide a quality service to customers. Mitigations include effective management and HR policies and support.
- Reputation – the charity must remain relevant and valuable to customers, who are principally schools. Mitigations include investment in a highly skilled education team, regular staff training, and review of delivery models.
- Finance – with schools facing growing pressures to manage rising costs, we risk being unable to sustain essential income to develop and deliver services. Our mitigations include a revised business model to diversify income via a range of products and workshops, and online resources and scheme of work.

Partners
The company was established to advance the health education of children and young people. The charity has an independent partner who helps with this:

Coram Life Education
This company is a national charity, which works with local operating groups in communities throughout much of the UK. Life Education Centre for Lancashire holds a licence from this charity to reproduce common education programmes.

OBJECTIVES AND ACTIVITIES

Objective of the charity
The charity's goals are to deliver well-researched, evidence-based health education and life-skills development workshops, enabling access to online resources that engage and inspire children. It aims to promote responsible behaviour and positive decision-making regarding personal relationships and peer influence. Additionally, the charity supports schools in meeting their spiritual, moral, social and cultural obligations concerning health and drug education, staying safe online, and growing up.

The principal activities are to:

- Implement Coram Life Education's programmes in the schools of the local communities;
- Train educators in delivery of the workshops for children, parents/carers and teachers;
- Offer support and guidance to schools and teachers and evaluation of our work;
- Demonstrate best practice to schools underpinned by professional research and recent methodology and programme content.

PUBLIC BENEFIT STATEMENT

In planning our activities for the year we keep in mind the Charity Commission's guidance on public benefit at our trustee meetings. The charity trustees have complied with their duties to have due regard to the guidance on public benefit in exercising their powers or duties.

Our aims and objectives are focused on working towards the delivery of health and wellbeing education to children in the Lancashire & Cumbria areas. Our Vision is to help children make healthy choices through our work with schools, with parents, and engaging with the community.

ACHIEVEMENTS AND PERFORMANCE

The Life Education Lancashire services are now geared to reach up to 50,000 children throughout Lancashire (including Blackpool and Blackburn with Darwen), Wigan and parts of Merseyside and, most recently, across Cumbria.

The committee is pleased to report that our team of six educators facilitate our workshops to primary school children throughout these areas, which are delivered on school premises.

Schools fund the majority of the cost of school visits with the balance being raised through donations, sponsorship and fundraising. The Management Committee recognise the need to increase the level of these sources of income and are driven on generating continued operational funding to complement the sound financial base from which our services are delivered.

We worked in 2024/2025 with 57,186 pupils in 408 school visits. Lancashire has 487 primary schools, and the Unitary Authorities of Blackburn with Darwen and Blackpool and Wigan have 56, 31 and 107 schools respectively. We also visit independent schools that request our services. Our area visits to schools in Sefton, Liverpool and Knowsley are beginning to grow and the licence for the Cumbrian schools is now assigned to our organisation which has approximately 285 schools in the county.

Our work is undertaken within an educational framework where each child's health education, wellbeing education and personal skills development are seen as increasingly important and where every school can meet the demands of the national curriculum. Thanks to the knowledge and skills of our educators and the strength of the content of our workshops, developed by Coram Life Education, we continue to play a significant role in providing each child with the information, confidence and life skills which enable healthy choices to be made about the way in which they live their lives.

We continue to owe huge gratitude to our staff for their hard work across the counties who work with unfailing good humour with schools across a large geographic area helping our primary schools' children to make healthy choices about their own lifestyles.

FINANCIAL REVIEW

Results

The net surplus to add to resources for the year amounted to £3,319 (2024: £3,740) as shown on page 8.

The amount of the total funds the charity holds at the end of the reporting period is £298,465 (2024: £295,146) Included in this total are restricted funds of £7,329 (2024: £13,840).

Rotary Clubs, the Soroptimist organisation and other charities and individuals make donations in support of our work. Their help is invaluable and very much appreciated.

Once again, we are grateful for the direct support given to primary schools by The Lloyd Trust, The Elizabeth & Richard Wilson Charitable Fund, The Galbraith Trust, Darwen Town Council, Clitheroe, Lytham and other Rotary clubs and service organisations who help with raising funds in their area which allows some schools with particularly challenging budgets to finance our visit.

The work of Life Education in Lancashire is generously supported by many individuals and groups. Donations and income from the volunteers' fund-raising events continue to subsidise the charges to schools. Our supporters also maintain an invaluable connection with local communities, for which we are truly grateful.

Reserves Policy

The management committee have established a policy whereby the unrestricted funds, not committed or invested in tangible fixed assets ('the free reserves'), held by the charity are to be sufficient, in the event of a significant drop in funding to cover statutory obligations, after making allowances for income received and charges paid in advance, and for donations or other income which can be expected with reasonable certainty. This reserve is currently £75,000. At this time, the charity's free reserves of £286,940 (Note 14) comfortably exceed this amount.

PLANS FOR THE FUTURE

The charity plans to continue its activity in the forthcoming years and has in place satisfactory funding arrangements for those purposes. Our plans for the future include integrating our services more deeply into the schools that we visit, allowing us to interact more frequently throughout the school year. We aim to offer additional, equally-important workshops that engage children in learning about growing up, relationships, mental wellbeing, and internet safety. Our in-school workshops have now become the established method of delivery, enabling us to meet with children in their own classrooms or other suitable teaching space within their school.

Additional workshops are to be offered to all schools across our area, covering the increasing demand for mental wellbeing. Being able to offer schools different options in the content of our workshops has meant that we can meet the needs of schools more effectively. We continue to build on repeat visits to schools and on the breadth of content we offer. Health and Wellbeing workshops now make up just 50% of our work, partly because we now count Early Years (12%) separately, Growing Up is 23% and Online Behaviours and Mental Wellbeing totally 15%.

Statement of Management Committee responsibilities

The Management Committee (who are also directors of Life Education Centre for Lancashire for the purposes of company law) are responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Management Committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements, the management committee are required to:

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

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

In so far as the Management Committee are aware:

- there is no relevant accounting information of which the company's accountant is unaware; and
- the Management Committee have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the accountant is aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the special provisions under Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Management Committee on 7 October 2025 and signed on its behalf by: -

J Parle – Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE EDUCATION FOR LANCASHIRE

FOR THE YEAR ENDED 31 MARCH 2025

I report to the trustees on my examination of the financial statements of Life Education Centre for Lancashire (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report
As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

Julie Flintoff BA (Hons) FCA
Floor 1, Capital House
8 Pittman Court, Pittman Way
Fulwood
Preston
United Kingdom
PR2 9ZG

Date: 20 October 2025

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	*2024 Total Funds £*
Income from:					
Charitable activities	**4**	**256,638**	**601**	**257,239**	*234,597*
Donations and legacies	**5**	**15,401**	**-**	**15,401**	*20,831*
Other trading activities	**6**	**1,962**	**-**	**1,962**	*3,374*
Investments	**7**	**1,239**	**-**	**1,239**	*1,228*
Total		**275,240**	**601**	**275,841**	*260,030*
Expenditure on:					
Charitable activities	**8**	**256,060**	**7,102**	**263,162**	*237,332*
Support costs	**8/9**	**9,360**	**-**	**9,360**	*18,958*
Total		**265,420**	**7,102**	**272,522**	*256,290*
Net income/(expenditure) before transfers		**9,820**	**(6,501)**	**3,319**	*3,740*
Gross transfers between funds	**14/15**	**-**	**-**	**-**	*-*
Net income/(expenditure) for the year/ Net movement in funds		**9,820**	**(6,501)**	**3,319**	*3,740*
Total funds brought forward		**281,316**	**13,830**	**295,146**	*291,406*
Total funds carried forward	**14/15**	**291,136**	**7,329**	**298,465**	*295,146*

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	*2024 Total Funds £*
Fixed assets:					
Tangible assets	**11**	**4,196**	**-**	**4,196**	*1,972*
Total fixed assets		**4,196**	**-**	**4,196**	*1,972*
Current assets:					
Stock		**3,420**	**-**	**3,420**	*4,181*
Debtors	**12**	**37,914**	**-**	**37,914**	*47,677*
Cash at bank and in hand		**274,072**	**7,329**	**281,401**	*270,581*
Total current assets		**315,406**	**7,329**	**322,735**	*322,439*
Current liabilities:					
Creditors falling due within one year	**13**	**28,466**	**-**	**28,466**	*29,265*
Net current assets		**286,940**	**7,329**	**294,269**	*293,174*
Total assets less current liabilities		**291,136**	**7,329**	**298,465**	*295,146*
Capital and funds of the charity:					
General fund		286,940	-	**286,940**	*279,344*
Designated fund		4,196	-	**4,196**	*1,972*
Unrestricted funds	**14**	**291,136**	**-**	**291,136**	*281,316*
Restricted funds	**15**	**-**	**7,329**	**7,329**	*13,830*
Total funds		**291,136**	**7,329**	**298,465**	*295,146*

For the year ended 31 March 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

The accounts have been prepared in accordance with provisions applicable to companies subject to the small companies' regime. The accounts were approved by the Trustees on 7 October 2025 and signed on its behalf by:

J Parle - Trustee

Company Registration Number: 03264870

1 Accounting policies

The following accounting policies have been used consistently in dealing with items which are of a material nature in relation to the financial statements.

Status

The company is limited by guarantee and has no share capital. The liability of members in the event of winding up is limited to £1 per member.

Basis of accounting and going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006.

The charity is small and has taken advantage of the exemption in the SORP not to prepare a cash flow statement.

The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling, which is the functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

At the time of approving the accounts, the management committee consider that there are no material uncertainties about the charity's ability to continue as a going concern. Thus, the committee continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Restricted funds are funds received for a specific purpose as defined by the donor.

Designated funds are unrestricted funds set aside at the discretion of the committee in furtherance of their charitable objectives. The purpose and uses of the designated funds will be set out in the notes to the accounts.

Unrestricted funds are the "free" funds of the charity and can be used for any purpose within the charity's objects.

Incoming Resources

Income from service fees is recorded on a receivable basis. All income is recorded gross.

Donations and legacies are regarded as receivable when the amount is notified as probable or on receipt.

Goods or assets donated to the charity are valued at fair value where material, unless it is impractical to do so.

Grants, including grants for the purchase of fixed assets and government grants, are recognised in full in the Statement of Financial Activities in the year in which they are received.

Investment income is recognised on a receivable basis.

1. Accounting polices (*continued)*

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Assets of less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over expected useful life, as follows:

Mobile Classrooms	10% Straight line
Motor Vehicles	20% Straight line
Computer Equipment	20% Straight line
Fixtures and Fittings	20% Straight line

Taxation

The company is a registered charity and is not liable to corporation tax.

Resources expended

Expenditure is charged to the statement of financial activities on an accruals basis excluding value added tax. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. Those costs directly relating to the amortisation of the new mobile units funded by the designated fund are charged to that fund. All other costs are charged to unrestricted funds.

Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs (Independent examiners fee and director and trustee liability insurance) which support the charity activities. These costs have been allocated to charitable activities against the single charitable activity which is described in objectives within the trustees' report.

Pension contributions

The company contributes to a group personal pension fund on behalf of its employees. The scheme is independently administered. The charge in these accounts is the contributions paid.

Stock

Stocks are stated at the lower of cost and estimated selling price.

Financial Instruments

The charity only has financial assets (debtors, cash and bank balances) and liabilities (creditors and accruals) of a kind that qualify as basic financial instruments. They are initially recognized at transaction value and subsequently measured at their settlement value.

2 Income

The income was derived from the company's principal activity which was carried out wholly in the UK.

3 Net outgoing resources for the year

	2025	2024
	£	£
Arrived at after charging:		
Depreciation of tangible fixed assets:		
- owned assets	**736**	*268*
Independent examination	**2,950**	*2,750*
Director and trustee liability insurance	**650**	*650*

4 Income from charitable activities

	2025	2024
	£	£
Health Education service fees	**257,239**	*234,597*
	257,239	*234,597*

In 2025 of the charitable activities income, £601 (2024: £Nil) was attributable to restricted income funds (note 15).

5 Income from donations and legacies

	2025	2024
	£	£
General donations and legacies	**2,044**	*10,774*
Grants & Coram	**13,357**	*10,057*
	15,401	*20,831*

6 Income from other trading activities

	2025	2024
	£	£
Sales of wrist bands and zip tags and pencils	**1,962**	*3,374*
	1,962	*3,374*

7 Income from investments

	2025	2024
	£	£
Bank interest	**1,239**	*1,228*

8	**Expenditure on charitable activities**	**2025** **£**	*2024* *£*
	Staff costs (note 10)	**225,141**	*200,930*
	Educators expenses & Locum educators	**15,757**	*13,770*
	Educational resources	**2,207**	*2,084*
	Insurance	**2,594**	*2,364*
	Life Education Centre UK subscription	**12,611**	*13,489*
	Depreciation (note 11)	**736**	*268*
	Independent Examiners fee-governance costs	**2,950**	*2,750*
	Professional fees	**1,166**	*1,677*
	Support costs (note 9)	**9,360**	*18,958*
		272,522	*256,290*

In 2025 of the expenditure on charitable activities £7,102 (2024: £3,671) was attributable to restricted income funds (note 15).

Support costs and governance costs are all in relation to the only charitable activity which is the provision of high quality health (including drug) education to primary school pupils together with the provision of information on this activity to parents and the general community. The Management Committee have decided to meet all governance costs from unrestricted funds and so no allocation or charge is made to restricted funds.

9	**Analysis of support costs**	**2025** **£**	*2024* *£*
	Training & uniforms	**1,236**	*11,895*
	Rent and rates	**1,229**	*1,061*
	Telephone	**2,152**	*1,585*
	Printing and stationery	**39**	*36*
	Marketing costs	**2,266**	*-*
	Sundry expenses	**2,097**	*2,163*
	LEM Mobiles compensation & disposal of investment	**-**	*1,900*
	Bank charges	**341**	*318*
		9,360	*18,958*

10 Analysis of staff costs

	2025	*2024*
	£	*£*
Staff costs were as follows:		
Wages and salaries	**199,182**	*179,207*
Social security costs	**12,724**	*10,181*
Pension contributions	**13,235**	*11,542*
	225,141	*200,930*

	2025	*2024*
	Number	*Number*
The average monthly number of employees during the year, calculated on a full time equivalent basis was:		
Educators	**6**	*6*
Administration	**2**	*2*
	8	*8*

No employees had emoluments in excess of £60,000 for either of the previous two periods.

No member of the Management Committee received any emolument or payment for professional or other services (2024: £Nil).

11	**Tangible fixed assets**	**Office Equipment**	**Total**
		£	**£**
	Cost		
	At 1 April 2024	18,812	18,812
	Additions	2,960	2,960
	Disposals	(9,315)	(9,315)
	At 31 March 2025	**12,457**	**12,457**
	Depreciation		
	At 1 April 2024	16,840	16,840
	Charge for the year	736	736
	Disposals	(9,315)	(9,315)
	At 31 March 2025	**8,261**	**8,261**
	Net Book Value		
	At 31 March 2025	**4,196**	**4,196**
	At 31 March 2024	**1,972**	*1,972*

All of the fixed assets are used for charitable purposes.

12	**Debtors**	**2025** **£**	*2024* *£*
	Trade debtors	**36,864**	**46,621**
	Prepayments	**1,050**	**1,056**
		37,914	**47,677**

13	**Creditors: amounts falling due within one year**	**2025** **£**	*2024* *£*
	Other taxes and social security costs	**13,182**	**14,652**
	Accruals	**4,566**	**2,900**
	Deferred income	**10,718**	**11,713**
		28,466	**29,265**

14 Unrestricted funds

	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Free reserves	279,344	275,240	(264,684)	(2,960)	286,940
Designated reserves:					
Property asset fund	1,972	-	(736)	2,960	4,196
	281,316	**275,240**	**(265,420)**	**-**	**291,136**

The general reserve is the free reserves of the charity after allowing for all designated funds.

The designated property asset fund is the value of the unrestricted funds represented by the tangible fixed assets of the charity. The resources expended of £736 represents the annual depreciation charge.

15 Restricted funds

	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Elizabeth and Richard Wilson	750	-	-	-	750
The Galbraith Trust	30	-	(30)	-	-
Mildred Sumner bequest	9,299	-	(3,070)	-	6,229
C Walker Fund	200	-	(30)	-	170
Clitheroe Bonfire	600	-	(420)	-	180
Anonymous	1,215	-	(1,215)	-	-
Darwen Rotary Club	-	601	(601)	-	-
Hilda Clark	1,736	-	(1,736)	-	-
	13,830	**601**	**(7,102)**	**-**	**7,329**

There are sufficient resources held in the bank accounts to enable each fund to be applied in accordance with any restrictions.

15 Restricted Funds (*continued*)

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Elizabeth and Richard Wilson	750	-	-	-	750
The Galbraith Trust	160	-	(130)	-	30
Mildred Sumner bequest	11,757	-	(2,458)	-	9,299
C Walker Fund	300	-	(100)	-	200
Clitheroe Bonfire	785	-	(185)	-	600
Anonymous	2,013	-	(798)	-	1,215
Hilda Clark	1,736	-	-	-	1,736
	17,501	**-**	**(3,671)**	**-**	**13,830**

There are sufficient resources held in the bank accounts to enable each fund to be applied in accordance with any restrictions.

Purpose of restricted funds

Elizabeth and Richard Wilson Charitable Fund - To subsidise the visits to primary schools in Carnforth and Lancaster.

Mildred Sumner Bequest – To be spent in the Lancaster area.

C Walker Fund & Soroptimists Fylde – Fylde schools that otherwise might not have a Life Education visit.

Clitheroe Bonfire – To subsidise programs in Clitheroe district.

Darwen Rotary Club – To subsidise the visits to schools in Darwen.

16 Analysis of net assets between funds

	Unrestricted Fund	Designated fund	Restricted fund	Total funds
	£	£	£	£
Tangible fixed assets	**-**	**4,196**	**-**	**4,196**
Current assets	**315,406**	**-**	**7,329**	**322,735**
Current liabilities	**(28,466)**	**-**	**-**	**(28,466)**
Balance at 31 March 2025	**286,940**	**4,196**	**7,329**	**298,465**

16 Analysis of net assets between funds (*continued*)

	Unrestricted Fund £	Designated fund £	Restricted fund £	Total funds £
Tangible fixed assets	-	1,972	-	1,972
Current assets	308,609	-	13,830	322,439
Current liabilities	(29,265)	-	-	(29,265)
Balance at 31 March 2024	**279,344**	**1,972**	**13,830**	**295,146**

17 Related parties

Life Education Centre for Lancashire has paid an annual subscription of £12,611 (2024: £13,489) to Coram Life Education (formerly Life Education Centre UK Limited) a national charity which works with the Life Education Centre for Lancashire Limited. Coram Life Education North West paid a donation grant to Life Education Centre for Lancashire during the year amounting to £8,718 (2024: £10,057) for office services to be provided in the North West Region for the period of these accounts.

Insurance premiums during the year amounting to £650 (2024: £650) were incurred by the charity in respect of indemnity insurance for the trustees.

LIFE EDUCATION CENTRE FOR LANCASHIRE

England & Wales - Charity number 1058867

Accounts

Company Number: 03264870

Charity Number: 1058867

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

Report and

Financial Statements

For the Year Ended 31 March 2024

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Legal and administrative information	**1**
Report of the management committee	**2 to 6**
Independent examiner's report to the management committee	**7**
Statement of financial activities	**8**
Balance sheet	**9**
Notes to the financial statements	**10 to 17**

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Management Committee

J Parle (Chair)
F Bolger
F Atherton
M Jenkins
R Kumar
C Parle

Secretary F Bolger

Charity Number 1058867

Company Number 03264870

Independent Examiner Julie Flintoff BA (Hons) FCA
Azets
Chartered Accountants
Floor 1 Capital House
8 Pittman Court
Pittman Way
Fulwood
Preston
PR2 9ZG

Bankers National Westminster Bank Plc
28 Bank Street
Rawtenstall
Rossendale
Lancashire
BB4 8TS

Solicitors Napthens
7 Winckley Square
Preston
Lancashire
PR1 3JD

Registered Office 45 Ashfield Crescent
Springhead
Oldham
Greater Manchester
OL4 4NX

The management committee present their report and the financial statements of the company for the year ended 31 March 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Legal and Administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association which were amended in 2011-2012 and the Statement of Recommended Practice applicable to charities presenting their accounts in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Governing Document

The company is a charitable company limited by guarantee, incorporated on the 17 October 1996 and registered as a charity on the 25 October 1996. Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The Memorandum and Articles of Association establish the objects and powers of the charitable company.

Appointment of Management Committee

Under those Articles, the directors and trustees form the Management Committee. Directors are subject to reappointment every three years. The directors can appoint additional directors, who would then be eligible for re-election at the next Annual General Meeting. Only members of the company are eligible to be appointed directors. Members of the management committee, who are directors for the purposes of company law and trustees for the purpose of charity law, who served during the year and up to date of this report are set out below.

Directors and Trustees

J Parle	(Director, Trustee & Chair)	
F Bolger	(Director, Secretary & Trustee)	
F Atherton	(Director & Trustee)	
M Jenkins	(Director & Trustee)	
R Kumar	(Director & Trustee)	
C Parle	(Director, Trustee & Treasurer)	(Appointed 17 October 2023)
P McDade	(Director & Trustee)	(Resigned 17 October 2023)
D Pollard	(Director & Trustee)	(Resigned 17 October 2023)

Induction and training of Management Committee

They are provided with an induction pack which includes the latest Memorandum and Articles of Association, the last two years' final accounts, the latest management accounts, previous minutes, and charity commission publications regarding the responsibilities as a trustee. The Chairman provides ongoing support.

Organisational and decision making

The management committee is responsible for the overall management and control of the charity. All members volunteer their time freely and no remuneration was paid to them during the year. Whilst the committee establishes the general policies of the charity, the day-to-day management is entrusted to Pauline Coope, our Trust Manager. She also oversees our team of peripatetic educators.

Risk Management
The management committee have examined the major strategic, operational and financial risks which the company faces and confirm that systems have been established to enable regular reports to be produced in order that the necessary actions can be taken to lessen these risks.

The key risks identified, along with the relevant mitigating actions are:

- People – significant absence of staff and volunteers, particularly in small teams, affecting our ability to provide a quality service to customers. Mitigations include effective management and HR policies and support.
- Reputation – the charity must remain relevant and valuable to customers, who are principally schools. Mitigations include investment in a highly skilled education team, regular staff training, and review of delivery models.
- Finance – with schools facing growing pressures to manage rising costs, we risk being unable to sustain essential income to develop and deliver services. Our mitigations include a revised business model to diversify income via a range of products and workshops, and online resources and scheme of work.

Partners
The company was established to advance the health education of children and young people. The charity has two independent partners who help with this:

Coram Life Education
This company is a national charity, which works with local operating groups in communities throughout much of the UK. Life Education Centre for Lancashire holds a licence from this charity to reproduce common education programmes.

OBJECTIVES AND ACTIVITIES

Objective of the charity
The charity's goals are to deliver well-researched, evidence-based health education and life-skills development workshops, enabling access to online resources that engage and inspire children. It aims to promote responsible behaviour and positive decision-making regarding personal relationships and peer influence. Additionally, the charity supports schools in meeting their spiritual, moral, social and cultural obligations concerning health and drug education, staying safe online, and growing up.

The principal activities are to:

- Implement Coram Life Education's programmes in the schools of the local communities;
- Train educators in delivery of the workshops for children, parents/carers and teachers;
- Offer support and guidance to schools and teachers and evaluation of our work;
- Demonstrate best practice to schools underpinned by professional research and recent methodology and programme content.

PUBLIC BENEFIT STATEMENT

In planning our activities for the year we keep in mind the Charity Commission's guidance on public benefit at our trustee meetings. The charity trustees have complied with their duties to have due regard to the guidance on public benefit in exercising their powers or duties.

Our aims and objectives are focused on working towards the delivery of health and wellbeing education to children in the Lancashire & Cumbria areas. Our Vision is to help children make healthy choices through our work with schools, with parents, and engaging with the community.

ACHIEVEMENTS AND PERFORMANCE

The Life Education Lancashire & Cumbria service is now geared to reach up to 50,000 children throughout Lancashire (including Blackpool and Blackburn with Darwen), Wigan and parts of Merseyside and, most recently, across Cumbria.

The committee is pleased to report that our team of six educators facilitate our workshops to primary school children throughout these areas, which are delivered on school premises.

Schools fund the majority of the cost of school visits with the balance being raised through donations, sponsorship and fundraising. The trustees recognise the need to increase the level of these sources of income and are driven on generating continued operational funding to complement the sound financial base from which our services are delivered.

We worked in 2023/2024 with 49,568 pupils in 364 school visits. Lancashire has 487 primary schools, and the Unitary Authorities of Blackburn with Darwen and Blackpool and Wigan have 56, 31 and 107 schools respectively. We also visit independent schools that request our services. Our area visits to schools in Sefton, Liverpool and Knowsley are beginning to grow and the licence for the Cumbrian schools is now assigned to our organisation which has approximately 285 schools in the county.

Our work is undertaken within an educational framework where each child's health education, wellbeing education and personal skills development are seen as increasingly important and where every school can meet the demands of the national curriculum. Thanks to the knowledge and skills of our educators and the strength of the content of our workshops, developed by Coram Life Education, we continue to play a significant role in providing each child with the information, confidence and life skills which enable healthy choices to be made about the way in which they live their lives.

We continue to owe huge gratitude to our staff for their hard work across the counties who work with unfailing good humour with schools across a large geographic area helping our primary schools' children to make healthy choices about their own lifestyles.

FINANCIAL REVIEW

Results

The net surplus to add to resources for the year amounted to £3,740 as shown on page 8.

The amount of the total funds the charity holds at the end of the reporting period is £295,146 Included in this total are restricted funds of £13,830.

Rotary Clubs, the Soroptimist organisation and other charities and individuals make donations in support of our work. Their help is invaluable and very much appreciated.

Once again, we are grateful for the direct support given to primary schools by The Lloyd Trust, The Elizabeth & Richard Wilson Charitable Fund, The Galbraith Trust, Darwen Town Council, Clitheroe, Lytham and other Rotary clubs and service organisations who help with raising funds in their area which allows some schools with particularly challenging budgets to finance our visit.

The work of Life Education in Lancashire is generously supported by many individuals and groups. Donations and income from the volunteers' fund-raising events continue to subsidise the charges to schools. Our supporters also maintain an invaluable connection with local communities, for which we are truly grateful.

Reserves Policy

The management committee have established a policy whereby the unrestricted funds, not committed or invested in tangible fixed assets ('the free reserves'), held by the charity are to be sufficient, in the event of a significant drop in funding to cover statutory obligations, after making allowances for income received and charges paid in advance, and for donations or other income which can be expected with reasonable certainty. This reserve is currently £75,000. At this time, the charity's free reserves of £279,344 (Note 15) comfortably exceed this amount.

PLANS FOR THE FUTURE

The charity plans to continue its activity in the forthcoming years and has in place satisfactory funding arrangements for those purposes. Our plans for the future include integrating our services more deeply into the schools that we visit, allowing us to interact more frequently throughout the school year. We aim to offer additional, equally-important workshops that engage children in learning about growing up, relationships, mental wellbeing, and internet safety. Our in-school workshops have now become the established method of delivery, enabling us to meet with children in their own classrooms or other suitable teaching space within their school.

During the year, we successfully recruited an additional member of staff who visits schools in Cumbria. Our plan is to grow this service to ensure that it is sustainable.

Additional workshops are to be offered to all schools across our area, covering the increasing demand for mental wellbeing. Being able to offer schools different options in the content of our workshops has meant that we can meet the needs of schools more effectively. An increasing number of schools request several visits in the school year, others prefer workshops that we were not previously able to offer. Our health and wellbeing content is now adopted by approximately 76% of schools, whereas the Growing Up workshops constitute around 20%. The remaining 4% consists of internet safety and the new Mental Wellbeing programs.

Statement of management committee responsibilities

The management committee (who are also directors of Life Education Centre for Lancashire for the purposes of company law) are responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the management committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements, the management committee are required to:

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

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

In so far as the management committee are aware:

- there is no relevant accounting information of which the company's accountant is unaware; and
- the management committee have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the accountant is aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the special provisions under Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Management Committee on ..... and signed on its behalf by: -

_____

J Parle – Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE EDUCATION FOR LANCASHIRE

FOR THE YEAR ENDED 31 MARCH 2024

I report to the trustees on my examination of the financial statements of Life Education Centre for Lancashire (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report
As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

Julie Flintoff BA (Hons) FCA
Floor 1, Capital House
8 Pittman Court, Pittman Way
Fulwood
Preston
United Kingdom
PR2 9ZG

Date:

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	*2023 Total Funds £*
Income from:					
Charitable activities	**4**	**234,597**	**-**	**234,597**	*223,504*
Donations and legacies	**5**	**20,831**	**-**	**20,831**	*10,712*
Other trading activities	**6**	**3,374**	**-**	**3,374**	*5,698*
Investments	**7**	**1,228**	**-**	**1,228**	*391*
Total		**260,030**	**-**	**260,030**	*240,305*
Expenditure on:					
Charitable activities	**8**	**252,619**	**3,671**	**256,290**	*215,306*
Other	**10**	**-**	**-**	**-**	*-*
Total		**252,619**	**3,671**	**256,290**	*215,306*
Net income/(expenditure) before transfers		**7,411**	**(3,671)**	**3,740**	*24,999*
Gross transfers between funds	**15/16**	**-**	**-**	**-**	*-*
Net income/(expenditure) for the year/ Net movement in funds		**7,411**	**(3,671)**	**3,740**	*24,999*
Total funds brought forward		**273,905**	**17,501**	**291,406**	*266,407*
Total funds carried forward	**15/16**	**281,316**	**13,830**	**295,146**	*291,406*

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

BALANCE SHEET

AS AT 31 MARCH 2024

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	*2023 Total Funds £*
Fixed assets:					
Tangible assets	**12**	**1,972**	**-**	**1,972**	*289*
Investment at cost		**-**	**-**	**-**	*100*
Total fixed assets		**1,972**	**-**	**1,972**	*389*
Current assets:					
Stock		**4,181**	**-**	**4,181**	*1,647*
Debtors	**13**	**47,677**	**-**	**47,677**	*88,354*
Cash at bank and in hand		**256,751**	**13,830**	**270,581**	*226,222*
Total current assets		**308,609**	**13,830**	**322,439**	*316,223*
Current liabilities:					
Creditors falling due within one year	**14**	**29,265**	**-**	**29,265**	*25,206*
Net current assets		**279,344**	**13,830**	**293,174**	*291,017*
Total assets less current liabilities		**281,316**	**13,830**	**295,146**	*291,406*
Capital and funds of the charity:					
Unrestricted funds	**15**				
General fund		**279,344**	**-**	**279,344**	*273,616*
Designated fund		**1,972**	**-**	**1,972**	*289*
Restricted funds	**16**	**-**	**13,830**	**13,830**	*17,501*
Total funds		**281,316**	**13,830**	**295,146**	*291,406*

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

The accounts have been prepared in accordance with provisions applicable to companies subject to the small companies' regime. The accounts were approved by the Trustees on ……. and signed on its behalf by:

_____

J Parle - Trustee

Company Registration Number: 03264870

1 Accounting policies

The following accounting policies have been used consistently in dealing with items which are of a material nature in relation to the financial statements.

Status

The company is limited by guarantee and has no share capital. The liability of members in the event of winding up is limited to £1 per member.

Basis of accounting and going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006.

The charity is small and has taken advantage of the exemption in the SORP not to prepare a cash flow statement.

The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling, which is the functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the accounts, the management committee consider that there are no material uncertainties about the charity's ability to continue as a going concern. Thus, the committee continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Restricted funds are funds received for a specific purpose as defined by the donor.

Designated funds are unrestricted funds set aside at the discretion of the committee in furtherance of their charitable objectives. The purpose and uses of the designated funds will be set out in the notes to the accounts.

Unrestricted funds are the "free" funds of the charity and can be used for any purpose within the charity's objects.

Incoming Resources

Income from service fees is recorded on a receivable basis. All income is recorded gross.

Donations and legacies are regarded as receivable when the amount is notified as probable or on receipt.

Goods or assets donated to the charity are valued at fair value where material, unless it is impractical to do so.

Grants, including grants for the purchase of fixed assets and government grants, are recognised in full in the Statement of Financial Activities in the year in which they are received.

Investment income is recognised on a receivable basis.

1. Accounting polices (*continued*)

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Assets of less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over expected useful life, as follows:

Mobile Classrooms	10% Straight line
Motor Vehicles	20% Straight line
Computer Equipment	20% Straight line
Fixtures and Fittings	20% Straight line

Taxation

The company is a registered charity and is not liable to corporation tax.

Resources expended

Expenditure is charged to the statement of financial activities on an accruals basis excluding value added tax. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. Those costs directly relating to the amortisation of the new mobile units funded by the designated fund are charged to that fund. All other costs are charged to unrestricted funds.

Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs (Independent examiners fee and director and trustee liability insurance) which support the charity activities. These costs have been allocated to charitable activities against the single charitable activity which is described in objectives within the trustees' report.

Leasing

Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

Pension contributions

The company contributes to a group personal pension fund on behalf of its employees. The scheme is independently administered. The charge in these accounts is the contributions paid.

Investments

Investments are included at cost less amounts written off.

Stock

Stocks are stated at the lower of cost and estimated selling price.

Financial Instruments

The charity only has financial assets (debtors, cash and bank balances) and liabilities (creditors and accruals) of a kind that qualify as basic financial instruments. They are initially recognized at transaction value and subsequently measured at their settlement value.

2 Income

The income was derived from the company's principal activity which was carried out wholly in the UK.

3 Net outgoing resources for the year

	2024	2023
	£	£
Arrived at after charging:		
Depreciation of tangible fixed assets:		
- owned assets	**268**	*1,443*
Independent examination	**2,750**	*2,540*
Director and trustee liability insurance	**650**	*650*

4 Income from charitable activities

	2024	2023
	£	£
Health Education service fees	**234,597**	*223,504*
	234,597	*223,504*

5 Income from donations and legacies

	2024	2023
	£	£
General donations and legacies	**10,774**	*6,077*
Government grants	**-**	*-*
Grants & Coram	**10,057**	*4,635*
	20,831	*10,712*

In 2024 of the general donations and legacies income, £Nil (2023: £1,736) was attributable to restricted income funds (note 16).

6 Income from other trading activities

	2024	2023
	£	£
Sales of wrist bands and zip tags and pencils	**3,374**	*5,698*
	3,374	*5,698*

7 Income from investments

	2024	2023
	£	£
Bank interest	**1,228**	*391*

8	**Expenditure on charitable activities**	**2024** **£**	*2023* *£*
	Staff costs (note 11)	**200,930**	*177,464*
	Educators expenses & Locum educators	**13,770**	*9,906*
	Educational resources	**2,084**	*2,895*
	Insurance	**2,364**	*1,786*
	Life Education Centre UK subscription	**13,489**	*13,225*
	Depreciation (note 12)	**268**	*1,443*
	Independent Examiners fee-governance costs	**2,750**	*2,540*
	Professional fees	**1,677**	*1,251*
	Support costs (note 9)	**18,958**	*4,796*
	(Profit) on disposal of tangible fixed assets	**-**	*-*
		256,290	*215,306*

In 2024 of the expenditure on charitable activities £3,671 (2023: £3,849) was attributable to restricted income funds (note 16).

Support costs and governance costs are all in relation to the only charitable activity which is the provision of high quality health (including drug) education to primary school pupils together with the provision of information on this activity to parents and the general community. The management committee have decided to meet all governance costs from unrestricted funds and so no allocation or charge is made to restricted funds.

9	**Analysis of support costs**	**2024** **£**	*2023* *£*
	Training & uniforms	**11,895**	*669*
	Rent and rates	**1,061**	*1,255*
	Telephone	**1,585**	*1,267*
	Printing and stationery	**36**	*200*
	Sundry expenses	**2,163**	*1,150*
	LEM Mobiles compensation & disposal of investment	**1,900**	*-*
	Bank charges	**318**	*255*
		18,958	*4,796*

10	**Other**	**2024** **£**	*2023* *£*
	Costs of wrist bands and zip tags & pencils	**-**	*-*

11 Analysis of staff costs

Staff costs were as follows:

	2024 £	2023 £
Wages and salaries	**179,207**	*158,077*
Social security costs	**10,181**	*8,714*
Pension contributions	**11,542**	*10,673*
	200,930	*177,464*

	2024 Number	2023 Number
The average monthly number of employees during the year, calculated on a full time equivalent basis was:		
Educators	**6**	*5*
Administration	**2**	*2*
	8	*7*

No employees had emoluments in excess of £60,000 for either of the previous two periods.

No member of the management committee received any emolument or payment for professional or other services (2023: £Nil).

12	**Tangible fixed assets**	**Office Equipment**	**Total**
		£	**£**
	Cost		
	At 1 April 2023	16,861	16,861
	Additions	1,951	1,951
	Disposals	-	-
	At 31 March 2024	**18,812**	**18,812**
	Depreciation		
	At 1 April 2023	16,572	16,572
	Charge for the year	268	268
	Disposals	-	-
	At 31 March 2024	**16,840**	**16,840**
	Net Book Value		
	At 31 March 2024	**1,972**	**1,972**
	At 31 March 2023	**289**	*289*

All of the fixed assets are used for charitable purposes.

13	**Debtors**	**2024** **£**	*2023* *£*
	Trade debtors	**46,621**	**86,857**
	Prepayments	**1,056**	**1,497**
		47,677	**88,354**

14	**Creditors: amounts falling due within one year**	**2024** **£**	*2023* *£*
	Other taxes and social security costs	**14,652**	**15,048**
	Accruals	**2,900**	**2,900**
	Deferred income	**11,713**	**7,258**
		29,265	**25,206**

15 Unrestricted funds

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Free reserves	273,616	260,030	(252,351)	(1,951)	279,344
Designated reserves:					
Property asset fund	289	-	(268)	1,951	1,972
	273,905	**260,030**	**(252,619)**	**-**	**281,316**

The general reserve is the free reserves of the charity after allowing for all designated funds.

The designated property asset fund is the value of the unrestricted funds represented by the tangible fixed assets of the charity. The resources expended of £268 represents the annual depreciation charge.

16 Restricted funds

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Elizabeth and Richard Wilson	750	-	-	-	750
The Galbraith Trust	160	-	(130)	-	30
Mildred Sumner bequest	11,757	-	(2,458)	-	9,299
C Walker Fund	300	-	(100)	-	200
Clitheroe Bonfire	785	-	(185)	-	600
Anonymous	2,013	-	(798)	-	1,215
Hilda Clark	1,736	-	-	-	1,736
	17,501	**-**	**(3,671)**	**-**	**13,830**

There are sufficient resources held in the bank accounts to enable each fund to be applied in accordance with any restrictions.

16 Restricted Funds (*continued*)

Purpose of restricted funds

Elizabeth and Richard Wilson Charitable Fund - To subsidise the visits to primary schools in Carnforth and Lancaster.

The Galbraith Trust - To subsidise the Assembly Programme for 10 schools in the Lancaster District.

Mildred Sumner Bequest – To be spent in the Lancaster area.

C Walker Fund & Soroptimists Fylde – Fylde schools that otherwise might not have a Life Education visit.

Clitheroe Bonfire – To subsidise programs in Clitheroe district.

Anonymous – To support the primary schools in Lancaster.

Hilda Clark – To be spent in the Darwen area.

17 Analysis of net assets between funds

	Unrestricted Fund £	Designated fund £	Restricted fund £	Total funds £
Investment	**-**	**-**	**-**	**-**
Tangible fixed assets	**-**	**1,972**	**-**	**1,972**
Current assets	**308,609**	**-**	**13,830**	**322,439**
Current liabilities	**(29,265)**	**-**	**-**	**(29,265)**
Balance at 31 March 2024	**279,344**	**1,972**	**13,830**	**295,146**

18 Related parties

Life Education Centre for Lancashire has paid an annual subscription of £13,489 (2023: £13,225) to Coram Life Education (formerly Life Education Centre UK Limited) a national charity which works with the Life Education Centre for Lancashire Limited. Coram Life Education North West paid a donation grant to Life Education Centre for Lancashire during the year amounting to £10,057 (2023: £4,635) for office services to be provided in the North West Region for the period of these accounts.

Insurance premiums during the year amounting to £650 (2023: £650) were incurred by the charity in respect of indemnity insurance for the trustees.

LIFE EDUCATION CENTRE FOR LANCASHIRE

England & Wales - Charity number 1058867

Accounts

Company Number: 03264870

Charity Number: 1058867

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

Report and Financial Statements For the Year Ended 31 March 2023

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Legal and administrative information	**1**
Report of the management committee	**2 to 6**
Independent examiner's report to the management committee	**7**
Statement of financial activities	**8**
Balance sheet	**9**
Notes to the financial statements	**10 to 18**

LEGAL AND ADMINISTRATIVE INFORMATION

Management Committee	J Parle (Chair) P McDade D Pollard F Bolger F Atherton M Jenkins R Kumar
Secretary	F Bolger
Charity Number	1058867
Company Number	03264870
Independent Examiner	Julie Flintoff BA (Hons) FCA Azets Chartered Accountants Floor 1 Capital House 8 Pittman Court Pittman Way Fulwood Preston PR2 9ZG
Bankers	National Westminster Bank Plc 28 Bank Street Rawtenstall Rossendale Lancashire BB4 8TS
Solicitors	Napthens 7 Winckley Square Preston Lancashire PR1 3JD
Registered Office	45 Ashfield Crescent Springhead Oldham Greater Manchester OL4 4NX

The management committee present their report and the financial statements of the company for the year ended 31 March 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Legal and Administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association which were amended in 2011-2012 and the Statement of Recommended Practice applicable to charities presenting their accounts in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Governing Document

The company is a charitable company limited by guarantee, incorporated on the 17 October 1996 and registered as a charity on the 25 October 1996. Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The Memorandum and Articles of Association establish the objects and powers of the charitable company.

Appointment of Management Committee

Under those Articles, the directors and trustees form the Management Committee. Directors are subject to reappointment every three years. The directors can appoint additional directors, who would then be eligible for re-election at the next Annual General Meeting. Only members of the company are eligible to be appointed directors. Members of the management committee, who are directors for the purposes of company law and trustees for the purpose of charity law, who served during the year and up to date of this report are set out below.

Directors and Trustees

J Parle	(Director, Trustee & Chair)	(Appointed 1 June 2022)
P McDade	(Director & Trustee)	
J H Myers		(Resigned 1 June 2022)
M R Ward OBE		(Resigned 1 June 2022)
D M Jacks		(Resigned 1 June 2022)
J M Sharp		(Resigned 1 June 2022)
L A Brookbanks		(Resigned 1 June 2022)
J Taylor		(Resigned 1 June 2022)
D Pollard	(Director & Trustee)	(Appointed 1 June 2022)
F Bolger	(Director, Secretary & Trustee)	(Appointed 1 June 2022)
F Atherton	(Director)	(Appointed 1 June 2022)
M Jenkins	(Director)	(Appointed 1 June 2022)
R Kumar	(Director)	(Appointed 1 June 2022)

Induction and training of Management Committee

They are provided with an induction pack which includes the latest Memorandum and Articles of Association, the last two years' final accounts, the latest management accounts, previous minutes, and charity commission publications regarding the responsibilities as a trustee. The Chairman provides ongoing support.

Organisational and decision making
The management committee are responsible for the overall management and control of the charity. All give their time freely and no remuneration was paid to them in the year. The committee determine the general policy of the charity but the day to day management is delegated to Pauline Coope, our operations manager who is based in our Garstang office. She also supports our team of peripatetic educators.

Risk Management
The management committee have examined the major strategic, operational and financial risks which the company faces and confirm that systems have been established to enable regular reports to be produced in order that the necessary actions can be taken to lessen these risks.

The key risks identified, along with the relevant mitigating actions are:

- People – significant absence of staff and volunteers, particularly in small teams, affecting our ability to provide a quality service to customers. Mitigations include effective management and HR policies and support.
- Reputation – the charity must remain relevant and valuable to customers, who are principally schools. Mitigations include investment in a highly skilled education team, regular staff training, and review of delivery models.
- Finance – with schools facing growing pressures to manage rising costs, we risk being unable to sustain essential income to develop and deliver services. Our mitigations include a revised business model to diversify income via a range of products and programmes.

Partners
The company was established to advance the health education of children and young people. The charity has two independent partners who help with this:

Coram Life Education
This company is a national charity, which works with local operating groups in communities throughout much of the UK. Life Education Centre for Lancashire holds a licence from this charity to reproduce common education programmes.

Life Education Mobiles (2010) Limited
Life Education Mobiles (2010) Limited hires the mobile units from Life Education Centre for Lancashire, and bills the schools independently, remitting all but 1% back to Lancs. This 1% is used to defray the administrative costs incurred by Life Education Mobiles (2010) Limited. Life Education Mobiles (2010) Limited is independent of Life Education Centre for Lancashire and serves other Life Education Centres in the same way.

OBJECTIVES AND ACTIVITIES

Objective of the charity
The objectives of the charity are to deliver well researched, evidence-based health education and life-skills development programmes, enabling access to online resources and engaging and nspiring children. Encouraging responsible behaviour and positive choices in relation to personal relationships and peer influence and supporting schools in fulfilling their spiritual, moral, social and cultural responsibilities for health and drug education.

The principal activities are to:

- Implementing Coram Life Education's programmes in the schools of the local communities.
- Training educators in delivery of the programmes and workshops for parents/carers and teachers.
- Offering support and guidance to schools and teachers and evaluation of our work.
- Demonstrating best practice to schools underpinned by professional research and recent methodology and programme content.

PUBLIC BENEFIT STATEMENT

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The charity trustees have complied with their duty to have due regard to the guidance on public benefit in exercising their powers or duties.

Our aims and objectives are focused on working on the delivery of health education to children in the Lancashire area. Our Vision is to help children make healthy choices through our work with schools, with parents, and engaging the community.

ACHIEVEMENTS AND PERFORMANCE

The Lancashire Life Education service is now geared to reach up to 50,000 children throughout Lancashire, Wigan and parts of Merseyside.

The committee are pleased to report that, our team of five educators present our programmes to primary school children throughout this area, which is now delivered on school premises.

Schools fund the majority of the cost of school visits with the balance being raised through donations, sponsorship and fund raising. The trustees recognise the need to increase the level of these sources of income and are concentrating on generating continued operational funding to build a sound financial base from which our services can be delivered.

We worked in 2022/2023 with 47,891 pupils in 363 school visits. Lancashire has 487 primary schools, and the Unitary Authorities of Blackburn with Darwen and Blackpool and Wigan have 56, 31 and 107 schools respectively. We also visit independent schools that request our service. Our area visits to schools in Sefton, Liverpool and Knowsley is growing slowly but significantly.

Our work is undertaken within an educational framework where each child's health education and personal skills development are seen as increasingly important and where every school is developing knowledge and skills to meet the demands of the national curriculum. Thanks to the knowledge and skills of our educators and the strength of the programmes developed by Coram, we continue to play a significant role in providing each child with the information, confidence and life skills which enable healthy choices to be made about the way they live their lives.

We continue to owe a special thank you to our staff for their hard work across the county who work with unfailing good humour with schools across a large geographic area helping our primary schools' children to make healthy choices about their own lifestyles.

FINANCIAL REVIEW

Results

The net surplus to add to resources for the year amounted to £24,999 as shown on page 8.

The amount of the total funds the charity holds at the end of the reporting period is £291,406 Included in this total are restricted funds of £17,501.

Fundraising by support groups is still important but contribute less than previously. Rotary Clubs, the Soroptimist organisation and other charities and individuals make donations in support of our work. Their help is invaluable and very much appreciated.

Once again, we are grateful for the direct support given to primary schools by The Lloyd Trust, The Elizabeth & Richard Wilson Charitable Fund, The Galbraith Trust, Darwen Town Council, Clitheroe, Lytham and other Rotary clubs and service organisations who helped with raising funds in their area which permits some schools with particularly challenging budgets to finance our visit.

The work of Life Education in Lancashire is generously supported by many individuals and groups. Donations and income from the volunteers' fund-raising events continue to subsidise the charges to schools. Our supporters also maintain a most valuable link with local communities by explaining the importance of health and drug education for young children, by increasing awareness of the work of Life Education and by identifying others who are willing to help us to achieve our aims. We are most grateful for this support.

Reserves Policy

The management committee have established a policy whereby the unrestricted funds, not committed or invested in tangible fixed assets, ('the free reserves') held by the charity are to be sufficient, in the event of a significant drop in funding to cover statutory obligations, after making allowances for income received and charges paid in advance, and for donations or other income which can be expected with reasonable certainty. This reserve is currently £75,000. At this time, the charity's free reserves of £273,616 (Note 15) comfortably exceed this amount.

PLANS FOR THE FUTURE

The charity plans to continue its activity in the forthcoming years and has in place satisfactory funding arrangements for its purposes. Our plans for the future involve embedding our service into schools that we visit so that we see the children more than once in the school year, offering additional and equally important workshops engage children to learn about growing up and relationships, and how they can stay safe on the internet. Due to the pandemic, our in-school workshops have now become the method of delivery, so we see children in their own classrooms or other suitable teaching space within school.

In the Autumn Term the plan is to recruit a new additional member of staff who will visit schools in Cumbria, and add to our service.

Statement of management committee responsibilities

The management committee (who are also directors of Life Education Centre for Lancashire for the purposes of company law) are responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the management committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements, the management committee are required to:

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

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

In so far as the management committee are aware:

- there is no relevant accounting information of which the company's accountant is unaware; and
- the management committee have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the accountant is aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the special provisions under Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Management Committee on 17/10/23 and signed on its behalf by: -

J Parle – Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE EDUCATION FOR LANCASHIRE

FOR THE YEAR ENDED 31 MARCH 2023

I report to the trustees on my examination of the financial statements of Life Education Centre for Lancashire (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report
As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

Julie Flintoff

Julie Flintoff BA (Hons) FCA
Floor 1, Capital House
8 Pittman Court, Pittman Way
Fulwood
Preston
United Kingdom
PR2 9ZG

Date: 23/10/23

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	*2022 Total Funds £*
Income from:					
Charitable activities	4	**223,504**	**-**	**223,504**	*215,370*
Donations and legacies	5	**8,976**	**1,736**	**10,712**	*22,034*
Other trading activities	6	**5,698**	**-**	**5,698**	*8,731*
Investments	7	**391**	**-**	**391**	*-*
Total		**238,569**	**1,736**	**240,305**	*246,135*
Expenditure on:					
Charitable activities	8	**211,457**	**3,849**	**215,306**	*207,812*
Other	10	**-**	**-**	**-**	*-*
Total		**211,457**	**3,849**	**215,306**	*207,812*
Net income/(expenditure) before transfers		**27,112**	**(2,113)**	**24,999**	*38,323*
Gross transfers between funds	15/16	**-**	**-**	**-**	*-*
Net income/(expenditure) for the year/ Net movement in funds		**27,112**	**(2,113)**	**24,999**	*38,323*
Total funds brought forward		**246,793**	**19,614**	**266,407**	*228,084*
Total funds carried forward	15/16	**273,905**	**17,501**	**291,406**	*266,407*

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 31 MARCH 2023

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	*2022 Total Funds £*
Fixed assets:					
Tangible assets	12	289	-	289	*1,394*
Investment at cost		100	-	100	*100*
Total fixed assets		389	-	389	*1,494*
Current assets:					
Stock		1,647	-	1,647	*3,710*
Debtors	13	88,354	-	88,354	*52,827*
Cash at bank and in hand		208,721	17,501	226,222	*228,104*
Total current assets		298,722	17,501	316,223	*284,641*
Current liabilities:					
Creditors falling due within one year	14	25,206	-	25,206	*19,728*
Net current assets		273,516	17,501	291,017	*264,913*
Total assets less current liabilities		273,905	17,501	291,406	*266,407*
Capital and funds of the charity:					
Unrestricted funds	15				
General fund		273,616	-	273,616	*245,399*
Designated fund		289	-	289	*1,394*
Restricted funds	16	-	17,501	17,501	*19,614*
Total funds		273,905	17,501	291,406	*266,407*

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

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The financial statements were approved by the Trustees on 17/10/23 and signed on its behalf by:

J Parle - Trustee

Company Registration Number: 03264870

1 **Accounting policies**

The following accounting policies have been used consistently in dealing with items which are of a material nature in relation to the financial statements.

Status

The company is limited by guarantee and has no share capital. The liability of members in the event of winding up is limited to £1 per member.

Basis of accounting and going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006.

The charity is small and has taken advantage of the exemption in the SORP not to prepare a cash flow statement.

The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling, which is the functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the accounts, the management committee consider that there are no material uncertainties about the charity's ability to continue as a going concern. Thus, the committee continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Restricted funds are funds received for a specific purpose as defined by the donor.

Designated funds are unrestricted funds set aside at the discretion of the committee in furtherance of their charitable objectives. The purpose and uses of the designated funds will be set out in the notes to the accounts.

Unrestricted funds are the "free" funds of the charity and can be used for any purpose within the charity's objects.

Incoming Resources

Income from service fees is recorded on a receivable basis. All income is recorded gross.

Donations and legacies are regarded as receivable when the amount is notified as probable or on receipt.

Goods or assets donated to the charity are valued at fair value where material, unless it is impractical to do so.

Grants, including grants for the purchase of fixed assets and government grants, are recognised in full in the Statement of Financial Activities in the year in which they are received.

Investment income is recognised on a receivable basis.

1. **Accounting polices** ***(continued)***

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less depreciation. Assets of less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over expected useful life, as follows:

Mobile Classrooms	10% Straight line
Motor Vehicles	20% Straight line
Computer Equipment	20% Straight line
Fixtures and Fittings	20% Straight line

Taxation
The company is a registered charity and is not liable to corporation tax.

Resources expended
Expenditure is charged to the statement of financial activities on an accruals basis excluding value added tax. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. Those costs directly relating to the amortisation of the new mobile units funded by the designated fund are charged to that fund. All other costs are charged to unrestricted funds.

Allocation of support and governance costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs (Independent examiners fee and director and trustee liability insurance) which support the charity activities. These costs have been allocated to charitable activities against the single charitable activity which is described in objectives within the trustees' report.

Leasing
Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

Pension contributions
The company contributes to a group personal pension fund on behalf of its employees. The scheme is independently administered. The charge in these accounts is the contributions paid.

Investments
Investments are included at cost less amounts written off.

Stock
Stocks are stated at the lower of cost and estimated selling price.

Financial Instruments
The charity only has financial assets (debtors, cash and bank balances) and liabilities (creditors and accruals) of a kind that qualify as basic financial instruments. They are initially recognized at transaction value and subsequently measured at their settlement value.

2 Income

The income was derived from the company's principal activity which was carried out wholly in the UK.

3 Net outgoing resources for the year

Arrived at after charging:

	2023	2022
	£	£
Depreciation of tangible fixed assets:		
- owned assets	**1,443**	*1,392*
Independent examination	**2,540**	*2,250*
Director and trustee liability insurance	**650**	*650*

4 Income from charitable activities

	2023	2022
	£	£
Health Education service fees	**223,504**	*215,370*
	223,504	*215,370*

5 Income from donations and legacies

	2023	2022
	£	£
General donations and legacies	**6,077**	*6,188*
Government grants	**-**	*13,689*
Grants & Coram	**4,635**	*2,157*
	10,712	*22,034*

In 2023 of the general donations and legacies income, £1,736 (2022: £Nil) was attributable to restricted income funds (note 16).

6 Income from other trading activities

	2023	2022
	£	£
Sales of wrist bands and zip tags and pencils	**5,698**	*8,731*
	5,698	*8,731*

7 Income from investments

	2023	2022
	£	£
Bank interest	**391**	-

8	Expenditure on charitable activities	2023 £	2022 £
	Staff costs (note 11)	**177,464**	*162,835*
	Educators expenses & Locum educators	**9,906**	*11,443*
	Educational resources	**2,895**	*5,006*
	Insurance	**1,786**	*2,725*
	Life Education Centre UK subscription	**13,225**	*12,966*
	Depreciation (note 12)	**1,443**	*1,392*
	Independent Examiners fee-governance costs	**2,540**	*2,540*
	Professional fees	**1,251**	*2,055*
	Support costs (note 9)	**4,796**	*7,250*
	(Profit) on disposal of tangible fixed assets	**-**	*(400)*
		215,306	*207,812*

In 2023 of the expenditure on charitable activities £3,849 (2022: £5,910) was attributable to restricted income funds (note 16).

Support costs and governance costs are all in relation to the only charitable activity which is the provision of high quality health (including drug) education to primary school pupils together with the provision of information on this activity to parents and the general community. The management committee have decided to meet all governance costs from unrestricted funds and so no allocation or charge is made to restricted funds.

9	Analysis of support costs	2023 £	2022 £
	Training & uniforms	**669**	-
	Rent and rates	**1,255**	*3,798*
	Telephone	**1,267**	*1,798*
	Printing and stationery	**200**	*408*
	Sundry expenses	**1,150**	*963*
	Bank charges	**255**	*283*
		4,796	*7,250*

10	Other	2023 £	2022 £
	Costs of wrist bands and zip tags & pencils	**-**	-

11 Analysis of staff costs

	2023 £	2022 £
Staff costs were as follows:		
Wages and salaries	**158,077**	*148,274*
Social security costs	**8,714**	*7,353*
Pension contributions	**10,673**	*7,208*
	177,464	*162,835*

	2023 Number	2022 Number
The average monthly number of employees during the year, calculated on a full time equivalent basis was:		
Educators	**5**	*5*
Administration	**2**	*2*
	7	*7*

No employees had emoluments in excess of £60,000 for either of the previous two periods.

No member of the management committee received any emolument or payment for professional or other services (2022: £Nil).

12	**Tangible fixed assets**	**Office Equipment**	**Total**
		£	**£**
	Cost		
	At 1 April 2022	16,523	16,523
	Additions	338	338
	Disposals	-	-
	At 31 March 2023	**16,861**	**16,861**
	Depreciation		
	At 1 April 2022	15,129	15,129
	Charge for the year	1,443	1,443
	Disposals	-	-
	At 31 March 2023	**16,572**	**16,572**
	Net Book Value		
	At 31 March 2023	**289**	**289**
	At 31 March 2022	**1,394**	*1,394*

All of the fixed assets are used for charitable purposes.

13	**Debtors**	**2023** **£**	*2022* *£*
	Life Education Mobiles (2010) Limited	**86,857**	**51,869**
	Prepayments	**1,497**	**958**
		88,354	**52,827**

14	**Creditors: amounts falling due within one year**	**2023** **£**	*2022* *£*
	Other taxes and social security costs	**15,048**	**11,813**
	Accruals	**2,900**	**2,640**
	Deferred income	**7,258**	**5,275**
		25,206	**19,728**

15 Unrestricted funds

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Free reserves	245,399	238,569	(210,014)	(338)	273,616
Designated reserves:					
Property asset fund	1,394	-	(1,443)	338	289
	246,793	**238,569**	**(211,457)**	**-**	**273,905**

The general reserve is the free reserves of the charity after allowing for all designated funds.

The designated property asset fund is the value of the unrestricted funds represented by the tangible fixed assets of the charity. The resources expended of £1,443 represents the annual depreciation charge.

16 Restricted funds

	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Elizabeth and Richard Wilson	750	-	-	-	750
The Galbraith Trust	290	-	(130)	-	160
Mildred Sumner bequest	14,640	-	(2,883)	-	11,757
C Walker Fund	670	-	(370)	-	300
Clitheroe Bonfire	1,251	-	(466)	-	785
Anonymous	2,013	-	-	-	2,013
Hilda Clark	-	1,736	-	-	1,736
	19,614	**1,736**	**(3,849)**	**-**	**17,501**

There are sufficient resources held in the bank accounts to enable each fund to be applied in accordance with any restrictions.

16 Restricted Funds (*continued*)

Purpose of restricted funds

Elizabeth and Richard Wilson Charitable Fund - To subsidise the visits to primary schools in Carnforth and Lancaster.

The Galbraith Trust - To subsidise the Assembly Programme for 10 schools in the Lancaster District.

Mildred Sumner Bequest – To be spent in the Lancaster area.

C Walker Fund & Soroptimists Fylde – Fylde schools that otherwise might not have a Life Education visit.

Clitheroe Bonfire – To subsidise programs in Clitheroe district.

Anonymous – To support the primary schools in Lancaster.

Hilda Clark – To be spent in the Lancaster area.

17 Analysis of net assets between funds

	Unrestricted Fund £	Designated fund £	Restricted fund £	Total funds £
Investment	100	-	-	100
Tangible fixed assets	-	289	-	289
Current assets	298,722	-	17,501	316,223
Current liabilities	(25,206)	-	-	(25,206)
Balance at 31 March 2023	**273,616**	**289**	**17,501**	**291,406**

18 Related parties

P McDade, a director, is also a consultant to McDade Roberts Accountants Ltd. McDade Roberts Accountants Ltd hold the head lease for the premises occupied by the charity. There is no sub lease and the rentals paid during the year of £275 (2022: £3,300) are considered below market value.

Life Education Mobiles (2010) Limited is an independent company which facilitates the provision of mobile classrooms and buys the services of the charity to bill out to the schools. It retains 1% of the fees received to cover costs and remits the remainder back to the charities using its services. Life Education Mobiles Limited purchased services from the charity amounting to £217,410 (2022: £215,370) during the year.

Life Education Centre for Lancashire has paid an annual subscription of £13,225 (2022: £12,966) to Coram Life Education (formerly Life Education Centre UK Limited) a national charity which works with the Life Education Centre for Lancashire Limited. Coram Life Education North West paid a donation grant to Life Education Centre for Lancashire during the year amounting to £4,635 (2022: £2,157) for office services to be provided in the North West Region for the period of these accounts.

Insurance premiums during the year amounting to £650 (2022: £650) were incurred by the charity in respect of indemnity insurance for the trustees.

LIFE EDUCATION CENTRE FOR LANCASHIRE

England & Wales - Charity number 1058867

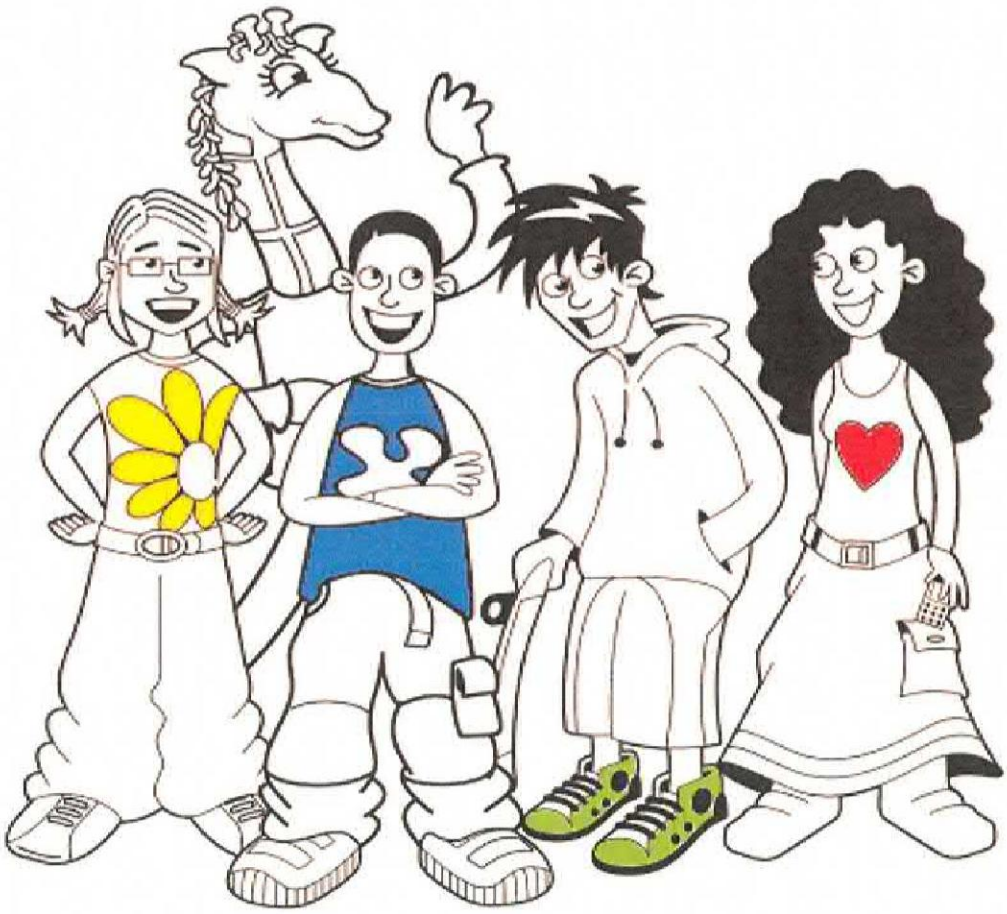
Accounts

Company Number: 3264870

Charity Number: 1058867

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

Report and Financial Statements For the Year Ended 31 March 2022



LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Legal and administrative information	1
Report of the management committee	2 to 6
Independent examiner's report to the management committee	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10 to 18

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Management Committee	P McDade (Chair) D Pollard F Bolger J Parle F Atherton M Jenkins R Kumar
Secretary	F Bolger
Charity Number	1058867
Company Number	3264870
Independent Examiner	Julie Flintoff BA (Hons) FCA Azets Chartered Accountants Floor 1 Capital House 8 Pittman Court Pittman Way Fulwood Preston PR2 9ZG
Bankers	National Westminster Bank Plc 28 Bank Street Rawtenstall Rossendale Lancashire BB4 8TS
Solicitors	Napthens 7 Winckley Square Preston Lancashire PR1 3JD
Registered Office	45 Ashfield Crescent Springhead Oldham Greater Manchester OL4 4NX

The management committee present their report and the financial statements of the company for the year ended 31 March 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Legal and Administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association which were amended in 2011-2012 and the Statement of Recommended Practice applicable to charities presenting their accounts in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Governing Document

The company is a charitable company limited by guarantee, incorporated on the 17 October 1996 and registered as a charity on the 25 October 1996. Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The Memorandum and Articles of Association establish the objects and powers of the charitable company.

Appointment of Management Committee

Under those Articles, the directors and trustees form the Management Committee. Directors are subject to reappointment every three years. The directors can appoint additional directors, who would then be eligible for re-election at the next Annual General Meeting. Only members of the company are eligible to be appointed directors. Members of the management committee, who are directors for the purposes of company law and trustees for the purpose of charity law, who served during the year and up to date of this report are set out below.

Directors and Trustees

P McDade	(Director, Trustee & Chair)	
J H Myers		(Resigned 1 June 2022)
M R Ward OBE		(Resigned 1 June 2022)
D M Jacks		(Resigned 1 June 2022)
J M Sharp		(Resigned 1 June 2022)
L A Brookbanks		(Resigned 1 June 2022)
J Taylor		(Resigned 1 June 2022)
D Pollard	(Director & Trustee)	(Appointed 1 June 2022)
F Bolger	(Secretary & Trustee)	(Appointed 1 June 2022)
J Parle	(Director & Trustee)	(Appointed 1 June 2022)
F Atherton	(Director)	(Appointed 1 June 2022)
M Jenkins	(Director)	(Appointed 1 June 2022)
R Kumar	(Director)	(Appointed 1 June 2022)

Induction and training of Management Committee
They are provided with an induction pack which includes the latest Memorandum and Articles of Association, the last two years' final accounts, the latest management accounts, previous minutes, and charity commission publications regarding the responsibilities as a trustee. The Chairman provides ongoing support.

Organisational and decision making
The management committee are responsible for the overall management and control of the charity. All give their time freely and no remuneration or expenses were paid to them in the year. The committee determine the general policy of the charity but the day to day management is delegated to Pauline Coope, our operations manager who is based in our Garstang office. She also supports our team of peripatetic educators.

Risk Management
The management committee have examined the major strategic, operational and financial risks which the company faces and confirm that systems have been established to enable regular reports to be produced in order that the necessary actions can be taken to lessen these risks.

The key risks identified, along with the relevant mitigating actions are:

- People – significant absence of staff and volunteers, particularly in small teams, affecting our ability to provide a quality service to customers. Mitigations include effective management and HR policies and support.

- Mobile classroom – risk of technical failure, breakdown of vehicle or accident, affecting business continuity, costs and reputation. To mitigate this, the charity invests in routine testing and maintenance.

- Reputation – the charity must remain relevant and valuable to customers, who are principally schools. Mitigations include investment in a highly skilled education team, regular staff training, and review of delivery models.

- Finance – with schools facing growing pressures to manage rising costs, we risk being unable to sustain essential income to develop and deliver services. Our mitigations include a revised business model to diversify income via a range of products and programmes.

Partners
The company was established to advance the health education of children and young people. The charity has two independent partners who help with this:

Coram Life Education
This company is a national charity, which works with local operating groups in communities throughout much of the UK. Life Education Centre for Lancashire holds a licence from this charity to reproduce common education programmes.

Life Education Mobiles (2010) Limited
Life Education Mobiles (2010) Limited hires the mobile units from Life Education Centre for Lancashire, and bills the schools independently, remitting all but 1% back to Lancs. This 1% is used to defray the administrative costs incurred by Life Education Mobiles (2010) Limited. Life Education Mobiles (2010) Limited is independent of Life Education Centre for Lancashire and serves other Life Education Centres in the same way.

OBJECTIVES AND ACTIVITIES

Objective of the charity
The objective of the company is to work in partnership with primary schools in the provision of high quality health (including drug) education to their pupils together with the provision of information on this activity to parents and the general community. To achieve this objective the company raises funds to purchase mobile classrooms and to staff them with the appropriately trained educators.

PUBLIC BENEFIT STATEMENT

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The charity trustees have complied with their duty to have due regard to the guidance on public benefit in exercising their powers or duties.

Our aims and objectives are focused on working on the delivery of health education to children in Lancashire. Our Vision is to help children make healthy choices through our work with schools, with parents, and engaging the community.

ACHIEVEMENTS AND PERFORMANCE

The Lancashire Life Education service is now geared to reach up to 60,000 children throughout Lancashire.

The committee are pleased to report that, up until the pandemic, four mobile classrooms were fully operational plus now one new "LIFE Space kit" and our team of five educators present our programmes to primary school children throughout Lancashire.

Schools fund approximately two thirds of the cost of school visits with the balance being raised through donations, sponsorship and fund raising. The trustees recognise the need to increase the level of these sources of income and are concentrating on generating continued operational funding to build a sound financial base from which our services can be delivered.

We worked in 2021/2022 to with 53,687 pupils in 236 schools. Lancashire has 487 primary schools, and the Unitary Authorities of Blackburn with Darwen and Blackpool and Wigan have 56, 31 and 107 schools respectively. We also visit independent schools that request our service. We have recently acquired the licence to visit schools in Sefton, Liverpool and Knowsley and this will increase our potential for growth

Our work is undertaken within an educational framework where each child's health education and personal skills development are seen as increasingly important and where every school is developing knowledge and skills to meet the demands of the national curriculum. Thanks to the knowledge and skills of our educators and the strength of the programmes developed by Coram, we continue to play a significant role in providing each child with the information, confidence and life skills which enable healthy choices to be made about the way they live their lives.

We continue to owe a special thank you to our staff for their hard work across the county who work with unfailing good humour with schools across a large geographic area helping our primary schools children to make healthy choices about their own lifestyles.

FINANCIAL REVIEW

Results

The net surplus to add to resources for the year amounted to £38,323 as shown on page 8.

The amount of the total funds the charity holds at the end of the reporting period is £266,407 Included in this total are restricted funds of £19,614.

We rely heavily on our supporters. The members of formal support groups raise substantial funds and raise the profile of LEC. Many Rotary Clubs, the Soroptomist organisation and other charities and individuals make donations in support of our work. Without the help of our volunteers, Life Education would not be able to provide our special service through primary schools to our young children. Their help is invaluable and very much appreciated.

Once again we are grateful for the direct support given to primary schools by The Lloyd Trust, The Elizabeth & Richard Wilson Charitable Fund, The Swallowdale Trust, The Galbraith Trust, Darwen Town Council, Clitheroe, Lytham and other Rotary clubs and service organisations who helped with raising funds in their area which permits some schools with particularly challenging budgets to finance our visit.

The work of Life Education in Lancashire is generously supported by many individuals and groups. Donations and income from the volunteers' fund raising events continue to subsidise the charges to schools. Our supporters also maintain a most valuable link with local communities by explaining the importance of health and drug education for young children, by increasing awareness of the work of Life Education and by identifying others who are willing to help us to achieve our aims. We are most grateful for this support.

It is important to recognise the work of our support groups and the unstinting efforts that they put in raising funds for us.

Reserves Policy

The management committee have established a policy whereby the unrestricted funds, not committed or invested in tangible fixed assets, ('the free reserves') held by the charity are to be sufficient, in the event of a significant drop in funding to cover statutory obligations, after making allowances for income received and charges paid in advance, and for donations or other income which can be expected with reasonable certainty. This reserve is currently £75,000. At this time, the charity's free reserves of £245,399 (Note 15) comfortably exceed this amount.

PLANS FOR THE FUTURE

The charity plans to continue its activity in the forthcoming years and has in place satisfactory funding arrangements for its purposes. Our plans for the future involve embedding our service into schools that we visit so that we see the children more than once in the school year, offering additional and equally important workshops that talk to children about growing up and relationships, and how they can stay safe on the internet. Due to the pandemic, our in-school workshops have now become the method of delivery, so we see children in their own classrooms or other suitable teaching space within school.

Statement of management committee responsibilities

The management committee (who are also directors of Life Education Centre for Lancashire for the purposes of company law) are responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the management committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements, the management committee are required to:

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

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

In so far as the management committee are aware:

- there is no relevant accounting information of which the company's accountant is unaware; and
- the management committee have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the accountant is aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the special provisions under Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Management Committee on 4/10/22 and signed on its behalf by: -

P McDade – Chairman

J Parle - Director

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE EDUCATION FOR LANCASHIRE

FOR THE YEAR ENDED 31 MARCH 2022

I report to the trustees on my examination of the financial statements of Life Education Centre for Lancashire (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report
As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

Julie Flintoff

Julie Flintoff BA (Hons) FCA
Floor 1, Capital House
8 Pittman Court, Pittman Way
Fulwood
Preston
United Kingdom
PR2 9ZG

Date: 17/10/2022

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	*2021 Total Funds £*
Income from:					
Charitable activities	4	**215,370**	**-**	**215,370**	*91,373*
Donations and legacies	5	**22,034**	**-**	**22,034**	*93,726*
Other trading activities	6	**8,731**	**-**	**8,731**	*1,396*
Investments	7	**-**	**-**	**-**	*36*
Total		**246,135**	**-**	**246,135**	*186,531*
Expenditure on:					
Charitable activities	8	**201,902**	**5,910**	**207,812**	*170,010*
Other	10	**-**	**-**	**-**	*873*
Total		**201,902**	**5,910**	**207,812**	*170,883*
Net income/(expenditure) before transfers		**44,233**	**(5,910)**	**38,323**	*15,648*
Gross transfers between funds	15/16	**-**	**-**	**-**	*-*
Net income/(expenditure) for the year/ Net movement in funds		**44,233**	**(5,910)**	**38,323**	*15,648*
Total funds brought forward		**202,560**	**25,524**	**228,084**	*212,436*
Total funds carried forward	15/16	**246,793**	**19,614**	**266,407**	*228,084*

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	*2021 Total Funds £*
Fixed assets:					
Tangible assets	12	1,394	-	1,394	*2,786*
Investment at cost		100	-	100	*100*
Total fixed assets		1,494	-	1,494	*2,886*
Current assets:					
Stock		3,710	-	3,710	*2,000*
Debtors	13	52,827	-	52,827	*49,380*
Cash at bank and in hand		208,490	19,614	228,104	*194,060*
Total current assets		265,027	19,614	284,641	*245,440*
Current liabilities:					
Creditors falling due within one year	14	19,728	-	19,728	*20,242*
Net current assets		245,299	19,614	264,913	*225,198*
Total assets less current liabilities		246,793	19,614	266,407	*228,084*
Capital and funds of the charity:					
Unrestricted funds	15				
General fund		245,399	-	245,399	*199,774*
Designated fund		1,394	-	1,394	*2,786*
Restricted funds	16	-	19,614	19,614	*25,524*
Total funds		246,793	19,614	266,407	*228,084*

For the year ended 31 March 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The financial statements were approved by the Trustees on 4/10/22 and signed on its behalf by:

P McDade
Chairman

J Parle
Director

Company Registration Number: 3264870

1 **Accounting policies**

The following accounting policies have been used consistently in dealing with items which are of a material nature in relation to the financial statements

Status

The company is limited by guarantee and has no share capital. The liability of members in the event of winding up is limited to £1 per member.

Basis of accounting and going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006.

The charity is small and has taken advantage of the exemption in the SORP not to prepare a cash flow statement.

The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling, which is the functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the accounts, the management committee consider that there are no material uncertainties about the charity's ability to continue as a going concern. Thus the committee continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Restricted funds are funds received for a specific purpose as defined by the donor.

Designated funds are unrestricted funds set aside at the discretion of the committee in furtherance of their charitable objectives. The purpose and uses of the designated funds will be set out in the notes to the accounts

Unrestricted funds are the "free" funds of the charity, and can be used for any purpose within the charity's objects.

Incoming Resources

Income from service fees is recorded on a receivable basis. All income is recorded gross.

Donations and legacies are regarded as receivable when the amount is notified as probable or on receipt.

Goods or assets donated to the charity are valued at fair value where material, unless it is impractical to do so.

Grants, including grants for the purchase of fixed assets and government grants, are recognised in full in the Statement of Financial Activities in the year in which they are received.

Investment income is recognised on a receivable basis.

1. **Accounting polices** *(continued)*

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less depreciation. Assets of less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over expected useful life, as follows:

Mobile Classrooms	10% Straight line
Motor Vehicles	20% Straight line
Computer Equipment	20% Straight line
Fixtures and Fittings	20% Straight line

Taxation
The company is a registered charity and is not liable to corporation tax.

Resources expended
Expenditure is charged to the statement of financial activities on an accruals basis excluding value added tax. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. Those costs directly relating to the amortisation of the new mobile units funded by the designated fund are charged to that fund. All other costs are charged to unrestricted funds.

Allocation of support and governance costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs (Independent examiners fee and director and trustee liability insurance) which support the charity activities. These costs have been allocated to charitable activities against the single charitable activity which is described in objectives within the trustees' report.

Leasing
Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

Pension contributions
The company contributes to a group personal pension fund on behalf of its employees. The scheme is independently administered. The charge in these accounts is the contributions paid.

Investments
Investments are included at cost less amounts written off.

Stock
Stocks are stated at the lower of cost and estimated selling price.

Financial Instruments
The charity only has financial assets (debtors, cash and bank balances) and liabilities (creditors and accruals) of a kind that qualify as basic financial instruments. They are initially recognized at transaction value and subsequently measured at their settlement value.

2 Income

The income was derived from the company's principal activity which was carried out wholly in the UK.

3 Net outgoing resources for the year

Arrived at after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets:		
- owned assets	1,392	1,392
Independent examination	2,250	2,250
Director and trustee liability insurance	650	650

4 Income from charitable activities

	2022 £	2021 £
Health Education service fees	215,370	91,373
	215,370	91,373

5 Income from donations and legacies

	2022 £	2021 £
General donations and legacies	6,188	4,788
Gift aid and payroll giving	-	764
Government grants	13,689	76,525
Grants & Coram	2,157	11,649
	22,034	93,726

In 2022 of the general donations and legacies income, £Nil (2021: £Nil) was attributable to restricted income funds (note 16).

6 Income from other trading activities

	2022 £	2021 £
Sales of wrist bands and zip tags and pencils	8,731	676
Hire of facilities	-	720
	8,731	1,396

7 Income from investments

	2022 £	2021 £
Bank interest	-	36

8 Expenditure on charitable activities	2022 £	2021 £
Staff costs (note 11)	162,835	135,856
Educators expenses & Locum educators	11,443	3,028
Educational resources	5,006	-
Insurance	2,725	3,318
Unit repairs and towing	-	1,593
Life Education Centre UK subscription	12,966	12,708
Depreciation (note 12)	1,392	1,392
Independent Examiners fee-governance costs	2,540	2,250
Professional fees	2,055	2,118
Support costs (note 9)	7,250	8,597
(Profit) on disposal of tangible fixed assets	(400)	(850)
	207,812	170,010

In 2022 of the expenditure on charitable activities, £5,910 (2021: £3,121) was attributable to restricted income funds (note 16).

Support costs and governance costs are all in relation to the only charitable activity which is the provision of high quality health (including drug) education to primary school pupils together with the provision of information on this activity to parents and the general community. The management committee have decided to meet all governance costs from unrestricted funds and so no allocation or charge is made to restricted funds.

9 Analysis of support costs	2022 £	2021 £
Training & uniforms	-	1,477
Rent and rates	3,798	3,812
Telephone	1,798	2,384
Printing and stationery	408	350
Sundry expenses	963	341
Bank charges	283	233
	7,250	8,597

10 Other	2022 £	2021 £
Costs of wrist bands and zip tags & pencils	-	873

11 Analysis of staff costs

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	148,274	119,339
Social security costs	7,353	5,345
Pension contributions	7,208	11,172
	162,835	135,856

	2022 Number	2021 Number
The average monthly number of employees during the year, calculated on a full time equivalent basis was:		
Educators	5	5
Administration	2	2
	7	7

No employees had emoluments in excess of £60,000 for either of the previous two periods.

No member of the management committee received any emolument or payment for professional or other services (2021: £Nil).

During the year towing costs amounting to £Nil (2021: £503) were reimbursed to members of the management committee.

12	**Tangible fixed assets**	**Office Equipment** £	**Total** £
	Cost		
	At 1 April 2021	16,523	16,523
	Additions	-	-
	Disposals	-	-
	At 31 March 2022	**16,523**	**16,523**
	Depreciation		
	At 1 April 2021	13,737	13,737
	Charge for the year	1,392	1,392
	Disposals	-	
	At 31 March 2022	**15,129**	**15,129**
	Net Book Value		
	At 31 March 2022	**1,394**	**1,394**
	At 31 March 2021	**2,786**	*2,786*

All of the fixed assets are used for charitable purposes.

13	**Debtors**	**2022** £	*2021* £
	Life Education Mobiles (2010) Limited	**51,869**	**43,815**
	Other debtors	**-**	**185**
	Accrued income	**-**	**3,667**
	Prepayments	**958**	**1,713**
		52,827	**49,380**

14	**Creditors: amounts falling due within one year**	**2022** £	*2021* £
	Other taxes and social security costs	**11,813**	**17,742**
	Accruals	**2,640**	**2,500**
	Deferred income	**5,275**	**-**
		19,728	**20,242**

15 Unrestricted funds

	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Free reserves	199,774	246,135	(200,510)	-	245,399
Designated reserves:					
Property asset fund	2,786	-	(1,392)	-	1,394
	202,560	**246,135**	**(201,902)**	**-**	**246,793**

The general reserve is the free reserves of the charity after allowing for all designated funds.

The designated property asset fund is the value of the unrestricted funds represented by the tangible fixed assets of the charity. The resources expended of £1,392 represents the annual depreciation charge.

16 Restricted funds

	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Elizabeth and Richard Wilson	750	-	-	-	750
The Galbraith Trust	450	-	(160)	-	290
Mildred Sumner bequest	18,648	-	(4,008)	-	14,640
C Walker Fund	1,320	-	(650)	-	670
Clitheroe Bonfire	1,951	-	(700)	-	1,251
Anonymous	2,013	-	-	-	2,013
Cumbria Rail Tragedy Fund	392	-	(392)	-	-
	25,524	**-**	**(5,910)**	**-**	**19,614**

There are sufficient resources held in the bank accounts to enable each fund to be applied in accordance with any restrictions.

16 Restricted Funds *(continued)*

Purpose of restricted funds

Elizabeth and Richard Wilson Charitable Fund - To subsidise the visits to primary schools in Carnforth and Lancaster.

The Galbraith Trust - To subsidise the Assembly Programme for 10 schools in the Lancaster District.

Mildred Sumner Bequest – To be spent in the Lancaster area.

C Walker Fund & Soroptomists Fylde – Fylde schools that otherwise might not have a Life Education visit.

Clitheroe Bonfire – To subsidise programs in Clitheroe district.

Anonymous – To support the primary schools in Lancaster.

Cumbria Rail Tragedy Fund - Support for South Cumbria.

17 Analysis of net assets between funds

	Unrestricted Fund £	Designated fund £	Restricted fund £	Total funds £
Investment	100	-	-	100
Tangible fixed assets	-	1,394	-	1,394
Current assets	265,027	-	19,614	284,641
Current liabilities	(19,728)	-	-	(19,728)
Balance at 31 March 2022	**245,399**	**1,394**	**19,614**	**266,407**

18 Related parties

P McDade, a director, is also a consultant to McDade Roberts Accountants Ltd. McDade Roberts Accountants Ltd hold the head lease for the premises occupied by the charity. There is no sub lease and the rentals paid during the year of £3,300 (2021: £3,300) are considered below market value.

Life Education Mobiles (2010) Limited is an independent company which facilitates the provision of mobile classrooms and buys the services of the charity to bill out to the schools. It retains 1% of the fees received to cover costs and remits the remainder back to the charities using its services. Life Education Mobiles Limited purchased services from the charity amounting to £215,370 (2021: £87,218) during the year.

Life Education Centre for Lancashire has paid an annual subscription of £12,966 (2021: £12,708) to Coram Life Education (formerly Life Education Centre UK Limited) a national charity which works with the Life Education Centre for Lancashire Limited. Coram Life Education North West paid a donation grant to Life Education Centre for Lancashire during the year amounting to £2,157 (2021: £3,600) for office services to be provided in the North West Region for the period of these accounts.

Insurance premiums during the year amounting to £650 (2021: £650) were incurred by the charity in respect of indemnity insurance for the trustees.

LIFE EDUCATION CENTRE FOR LANCASHIRE

England & Wales - Charity number 1058867

Accounts

Company Number: 3264870

Charity Number: 1058867

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

Report and Financial Statements

For the Year Ended 31 March 2021

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Legal and administrative information	**1**
Report of the management committee	**2 to 7**
Independent examiner's report to the management committee	**8**
Statement of financial activities	**9**
Balance sheet	**10**
Notes to the financial statements	**11 to 19**

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Management Committee

Mr J H Myers
Mr P McDade (Chair)
Mr J Ward OBE
Mrs J Taylor
Mrs D M Jacks
Mrs M Fogarty
Mrs L A Brookbanks
Prof J M Sharp

Secretary Mr J Ward OBE

Charity Number 1058867

Company Number 3264870

Independent Examiner
Julie Flintoff BA (Hons) FCA
Azets
Chartered Accountants
Floor 1 Capital House
8 Pittman Court
Pittman Way
Fulwood
Preston
PR2 9ZG

Bankers
National Westminster Bank Plc
28 Bank Street
Rawtenstall
Rossendale
Lancashire
BB4 8TS

Solicitors
Napthens
7 Winckley Square
Preston
Lancashire
PR1 3JD

Registered Office
65 Church Street
Garstang
Preston
Lancashire
PR3 1YA

REPORT OF THE MANAGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2021

The management committee present their report and the financial statements of the company for the year ended 31 March 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Legal and Administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association which were amended in 2011-2012 and the Statement of Recommended Practice applicable to charities presenting their accounts in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Governing Document

The company is a charitable company limited by guarantee, incorporated on the 17 October 1996 and registered as a charity on the 25 October 1996. Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The Memorandum and Articles of Association establish the objects and powers of the charitable company.

Appointment of Management Committee

Under those Articles, the directors and trustees form the Management Committee. Directors are subject to reappointment every three years. The directors can appoint additional directors, who would then be eligible for re-election at the next Annual General Meeting. Only members of the company are eligible to be appointed directors. Members of the management committee, who are directors for the purposes of company law and trustees for the purpose of charity law, who served during the year and up to date of this report are set out below.

Directors and Trustees

Mr J H Myers	(Director & Trustee)
Mr P McDade	(Director & Chair)
Mr J Ward OBE	(Director & Trustee)
Mrs D M Jacks	(Director & Trustee)
Mrs M Fogarty	(Director & Trustee)
Prof. J M Sharp	(Director)
Mrs L A Brookbanks	(Director)
Mrs J Taylor	(Director)

Induction and training of Management Committee
They are provided with an induction pack which includes the latest Memorandum and Articles of Association, the last two years' final accounts, the latest management accounts, previous minutes, and charity commission publications regarding the responsibilities as a trustee. The Chairman provides ongoing support.

Organisational and decision making
The management committee are responsible for the overall management and control of the charity. All give their time freely and no remuneration or expenses were paid to them in the year. The committee determine the general policy of the charity but the day to day management is delegated to Pauline Coope, our operations manager who is based in our Garstang office. She also supports our team of peripatetic educators.

Risk Management
The management committee have examined the major strategic, operational and financial risks which the company faces and confirm that systems have been established to enable regular reports to be produced in order that the necessary actions can be taken to lessen these risks.

The key risks identified, along with the relevant mitigating actions are:

- People – significant absence of staff and volunteers, particularly in small teams, affecting our ability to provide a quality service to customers. Mitigations include effective management and HR policies and support.

- Mobile classroom – risk of technical failure, breakdown of vehicle or accident, affecting business continuity, costs and reputation. To mitigate this, the charity invests in routine testing and maintenance.

- Reputation – the charity must remain relevant and valuable to customers, who are principally schools. Mitigations include investment in a highly skilled education team, regular staff training, and review of delivery models.

- Finance – with schools facing growing pressures to manage rising costs, we risk being unable to sustain essential income to develop and deliver services. Our mitigations include a revised business model to diversify income via a range of products and programmes.

Partners
The company was established to advance the health education of children and young people. The charity has two independent partners who help with this:

Coram Life Education
This company is a national charity, which works with local operating groups in communities throughout much of the UK. Life Education Centre for Lancashire holds a licence from this charity to reproduce common education programmes.

Life Education Mobiles (2010) Limited
Life Education Mobiles (2010) Limited hires the mobile units from Life Education Centre for Lancashire, and bills the schools independently, remitting all but 1% back to Lancs. This 1% is used to defray the administrative costs incurred by Life Education Mobiles (2010) Limited. Life Education Mobiles (2010) Limited is independent of Life Education Centre for Lancashire and serves other Life Education Centres in the same way.

OBJECTIVES AND ACTIVITIES

Objective of the charity

The objective of the company is to work in partnership with primary schools in the provision of high quality health (including drug) education to their pupils together with the provision of information on this activity to parents and the general community. To achieve this objective the company raises funds to purchase mobile classrooms and to staff them with the appropriately trained educators.

PUBLIC BENEFIT STATEMENT

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The charity trustees have complied with their duty to have due regard to the guidance on public benefit in exercising their powers or duties.

Our aims and objectives are focused on working on the delivery of health education to children in Lancashire. Our Vision is to help children make healthy choices through our work with schools, with parents, and engaging the community.

ACHIEVEMENTS AND PERFORMANCE

The Lancashire Life Education service is now geared to reach up to 60,000 children throughout Lancashire.

The committee are pleased to report that, up until the pandemic, four mobile classrooms were fully operational plus now one new "LIFE Space kit" and our team of six educators present our programmes to primary school children throughout Lancashire.

Schools fund approximately two thirds of the cost of school visits with the balance being raised through donations, sponsorship and fund raising. The trustees recognise the need to increase the level of these sources of income and are concentrating on generating continued operational funding to build a sound financial base from which our services can be delivered.

We worked in 2020/21 to with 13,652 pupils in 105 schools. This represents almost 50% of the primary schools our region for the period in which we could operate. Lancashire has 487 primary schools, and the Unitary Authorities of Blackburn with Darwen and Blackpool and Wigan have 56, 31 and 107 schools respectively. We also visit independent schools that request our service.

Workload in 2020-21 and preceding years

District	2020-21		2019-20		2018-19	
			Pupils	Schools	Pupils	Schools
Lancaster	**1,370**	**13**	4,998	39	5,338	39
Wyre	**1,338**	**12**	2,601	20	5,242	28
Fylde	**117**	**1**	2,504	15	2,492	14
Preston	**1,220**	**9**	3,314	18	3,086	17
South Ribble	**208**	**2**	2,164	12	1,486	9
West Lancashire	**460**	**4**	1,174	10	1,324	11
Chorley	**650**	**6**	3,554	18	1,662	10
H'burn and Ribble Valley	**1,842**	**15**	4,160	22	3,522	21
Burnley	**833**	**4**	2,474	15	4,845	17
Pendle	**432**	**5**	2,678	12	2,354	12
Rossendale	**1,313**	**7**	7,350	32	5,977	27
Blackpool	**1,205**	**2**	3,193	9	3,222	9
Blackburn with Darwen	**1,152**	**15**	3,410	15	2,992	14
Wigan & Others	**1,512**	**10**	6,257	30	6,185	30
Total	**13,652**	**105**	49,831	267	49,727	258

Our work is undertaken within an educational framework where each child's health education and personal skills development are seen as increasingly important and where every school is developing knowledge and skills to meet the demands of the national curriculum. Thanks to the knowledge and skills of our educators and the strength of the programmes developed by Coram LEC (UK) we continue to play a significant role in providing each child with the information, confidence and life skills which enable healthy choices to be made about the way they live their lives.

We continue to owe a special thank you to our staff for their hard work across the county who work with unfailing good humour with schools across a large geographic area helping our primary schools children to make healthy choices about their own lifestyles.

FINANCIAL REVIEW

Results

The net surplus to add to resources for the year amounted to £15,648 as shown on page 9.

The amount of the total funds the charity holds at the end of the reporting period is £228,084 Included in this total are restricted funds of £25,524.

We rely heavily on our supporters. The members of formal support groups raise substantial funds and raise the profile of LEC. Many Rotary Clubs, the Soroptomist organisation and other charities and individuals make donations in support of our work and the Barton Grange Hotel generously provided rooms for meetings at no charge. The classroom maintenance teams in Clitheroe keep our classrooms on the road in a clean well-maintained condition at a marginal cost to the charity and we owe a very special thanks to the very many people who help in the moving of the classrooms between schools. Without the help of these volunteers, Life Education would not be able to provide our special service through primary schools to our young children. Your help is invaluable and very much appreciated.

Once again we are grateful for the direct support given to primary schools by The Elizabeth & Richard Wilson Charitable Fund, The Swallowdale Trust, The Galbraith Trust, Clitheroe and other Rotary clubs and service organisations who helped with raising funds in their area which permits some schools with particularly challenging budgets to finance our visit.

The work of Life Education in Lancashire is generously supported by many individuals and groups. Donations and income from the volunteers' fund raising events continue to subsidise the charges to schools as do the towing services donated by companies and individuals. Our supporters also maintain a most valuable link with local communities by explaining the importance of health and drug education for young children, by increasing awareness of the work of Life Education and by identifying others who are willing to help us to achieve our aims. We are most grateful for this support.

It is important to recognise the work of our support groups and the unstinting efforts that they put in raising funds for us. Funds raised during the year totalled £676.

Reserves Policy
The management committee have established a policy whereby the unrestricted funds, not committed or invested in tangible fixed assets, ('the free reserves') held by the charity are to be sufficient, in the event of a significant drop in funding to cover statutory obligations, after making allowances for income received and charges paid in advance, and for donations or other income which can be expected with reasonable certainty. This reserve is currently £75,000. At this time, the charity's free reserves of £199,774 (Note 15) comfortably exceed this amount.

PLANS FOR THE FUTURE

The charity plans to continue its activity in the forthcoming years and has in place satisfactory funding arrangements for its purposes. The future level of activity is always dependent upon the level of bequests, donations and the support from volunteers. Further new developments are in the pipeline. In particular the management committee has agreed to continue to offer schools new programmes where parents have a better opportunity to see and learn about their child's health education, and to purchase new capital equipment which allows new ways of delivering the programmes to years 5 and 6. This year we have invested in a new form of delivery known as Life Space which was demonstrated at our 2018 AGM. We have also developed with our parent charity an online offer and in school classroom delivery – Lifebus and life space operations are suspended due to the pandemic.

Statement of management committee responsibilities

The management committee (who are also directors of Life Education Centre for Lancashire for the purposes of company law) are responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the management committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements, the management committee are required to:

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

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

In so far as the management committee are aware:

- there is no relevant accounting information of which the company's accountant is unaware; and
- the management committee have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the accountant is aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the special provisions under Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Management Committee on 7th October 2021 and signed on its behalf by: -

P McDade – Chairman

D. M. Jacks

D M Jacks - Director

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE EDUCATION FOR LANCASHIRE

FOR THE YEAR ENDED 31 MARCH 2021

I report to the trustees on my examination of the financial statements of Life Education Centre for Lancashire (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report
As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

Julie Flintoff

Julie Flintoff BA (Hons) FCA
Floor 1 Capital House
8 Pittman Court
Pittman Way
Fulwood
Preston
PR2 9ZG

Date: 14/10/21

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	*2020 Total Funds £*
Income from:					
Charitable activities	4	**91,373**	**-**	**91,373**	*197,436*
Donations and legacies	5	**93,726**	**-**	**93,726**	*37,868*
Other trading activities	6	**1,396**	**-**	**1,396**	*13,875*
Investments	7	**36**	**-**	**36**	*181*
Total		**186,531**	**-**	**186,531**	*249,360*
Expenditure on:					
Charitable activities	8	**166,889**	**3,121**	**170,010**	*217,565*
Other	10	**873**	**-**	**873**	*1,104*
Total		**167,762**	**3,121**	**170,883**	*218,669*
Net income/(expenditure) before transfers		**18,769**	**(3,121)**	**15,648**	*30,691*
Gross transfers between funds	15/16	**-**	**-**	**-**	*-*
Net income/(expenditure) for the year/ Net movement in funds		**18,769**	**(3,121)**	**15,648**	*30,691*
Total funds brought forward		**183,791**	**28,645**	**212,436**	*181,745*
Total funds carried forward	15/16	**202,560**	**25,524**	**228,084**	*212,436*

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	*2020 Total Funds £*
Fixed assets:					
Tangible assets	12	2,786	-	2,786	*6,978*
Investment at cost		100	-	100	*100*
Total fixed assets		2,886	-	2,886	*7,078*
Current assets:					
Stock		2,000	-	2,000	*3,331*
Debtors	13	49,380	-	49,380	*53,474*
Cash at bank and in hand		168,536	25,524	194,060	*169,646*
Total current assets		219,916	25,524	245,440	*226,451*
Current liabilities:					
Creditors falling due within one year	14	20,242	-	20,242	*21,093*
Net current assets		199,674	25,524	225,198	*205,358*
Total assets less current liabilities		202,560	25,524	228,084	*212,436*
Capital and funds of the charity:					
Unrestricted funds	15				
General fund		199,774	-	199,774	*176,813*
Designated fund		2,786	-	2,786	*6,978*
Restricted funds	16	-	25,524	25,524	*28,645*
Total funds		202,560	25,524	228,084	*212,436*

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The financial statements were approved by the Trustees on 11th October 2021 and signed on its behalf by:

P McDade
Chairman

D. M. Jacks

D M Jacks
Director

Company Registration Number: 3264870

1 Accounting policies

The following accounting policies have been used consistently in dealing with items which are of a material nature in relation to the financial statements

Status

The company is limited by guarantee and has no share capital. The liability of members in the event of winding up is limited to £1 per member.

Basis of accounting and going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006.

The charity is small and has taken advantage of the exemption in the SORP not to prepare a cash flow statement.

The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling, which is the functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the accounts, the management committee consider that there are no material uncertainties about the charity's ability to continue as a going concern. Thus the committee continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Restricted funds are funds received for a specific purpose as defined by the donor.

Designated funds are unrestricted funds set aside at the discretion of the committee in furtherance of their charitable objectives. The purpose and uses of the designated funds will be set out in the notes to the accounts

Unrestricted funds are the "free" funds of the charity, and can be used for any purpose within the charity's objects.

Incoming Resources

Income from service fees is recorded on a receivable basis. All income is recorded gross.

Donations and legacies are regarded as receivable when the amount is notified as probable or on receipt.

Goods or assets donated to the charity are valued at fair value where material, unless it is impractical to do so.

Grants, including grants for the purchase of fixed assets and government grants, are recognised in full in the Statement of Financial Activities in the year in which they are received.

Investment income is recognised on a receivable basis.

1. **Accounting polices** *(continued)*

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less depreciation. Assets of less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over expected useful life, as follows:

Mobile Classrooms	10% Straight line
Motor Vehicles	20% Straight line
Computer Equipment	20% Straight line
Fixtures and Fittings	20% Straight line

Taxation
The company is a registered charity and is not liable to corporation tax.

Resources expended
Expenditure is charged to the statement of financial activities on an accruals basis excluding value added tax. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. Those costs directly relating to the amortisation of the new mobile units funded by the designated fund are charged to that fund. All other costs are charged to unrestricted funds.

Allocation of support and governance costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs (Independent examiners fee and director and trustee liability insurance) which support the charity activities. These costs have been allocated to charitable activities against the single charitable activity which is described in objectives within the trustees' report.

Leasing
Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

Pension contributions
The company contributes to a group personal pension fund on behalf of its employees. The scheme is independently administered. The charge in these accounts is the contributions paid.

Investments
Investments are included at cost less amounts written off.

Stock
Stocks are stated at the lower of cost and estimated selling price.

Financial Instruments
The charity only has financial assets (debtors, cash and bank balances) and liabilities (creditors and accruals) of a kind that qualify as basic financial instruments. They are initially recognized at transaction value and subsequently measured at their settlement value.

2 Income

The income was derived from the company's principal activity which was carried out wholly in the UK.

3 Net outgoing resources for the year

Arrived at after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets:		
- owned assets	**1,392**	*2,092*
Independent examination	**2,250**	*2,250*
Director and trustee liability insurance	**650**	*650*

4 Income from charitable activities

	2021	2020
	£	£
Health Education service fees	**91,373**	*197,436*
	91,373	*197,436*

5 Income from donations and legacies

	2021	2020
	£	£
General donations and legacies	**4,788**	*30,832*
Gift aid and payroll giving	**764**	*110*
Government grants	**76,525**	-
Grants & Coram	**11,649**	*6,926*
	93,726	*37,868*

In 2021 of the general donations and legacies income, £Nil (2020: £29,584) was attributable to restricted income funds (note 16).

6 Income from other trading activities

	2021	2020
	£	£
Events held by support groups & staff training	**-**	*6,308*
Sales of wrist bands and zip tags and pencils	**676**	*6,127*
Hire of facilities	**720**	*1,440*
	1,396	*13,875*

7 Income from investments

	2021	2020
	£	£
Bank interest	**36**	*181*

8	Expenditure on charitable activities	2021 £	*2020 £*
	Staff costs (note 11)	**135,856**	**157,586**
	Educators expenses & Locum educators	**3,028**	**15,377**
	Insurance	**3,318**	**6,111**
	Unit repairs and towing	**1,593**	**12,617**
	Life Education Centre UK subscription	**12,708**	**9,866**
	Depreciation (note 12)	**1,392**	**2,092**
	Independent Examiners fee-governance costs	**2,250**	**2,250**
	Professional fees	**2,118**	**819**
	Support costs (note 9)	**8,597**	**12,587**
	(Profit) on disposal of tangible fixed assets	**(850)**	**(1,740)**
		170,010	**217,565**

In 2020 of the expenditure on charitable activities, £3,121 (2020: £6,465) was attributable to restricted income funds (note 16).

Support costs and governance costs are all in relation to the only charitable activity which is the provision of high quality health (including drug) education to primary school pupils together with the provision of information on this activity to parents and the general community. The management committee have decided to meet all governance costs from unrestricted funds and so no allocation or charge is made to restricted funds.

9	Analysis of support costs	2021 £	*2020 £*
	Training & uniforms	**1,477**	**2,055**
	Rent and rates	**3,812**	**3,620**
	Telephone	**2,384**	**2,223**
	Printing and stationery	**350**	**1,577**
	Sundry expenses	**341**	**2,558**
	Bank charges	**233**	**554**
		8,597	**12,587**

10	Other	2021 £	*2020 £*
	Costs of wrist bands and zip tags & pencils	**873**	*1,104*

11 Analysis of staff costs

	2021 £	2020 £
Staff costs were as follows:		
Wages and salaries	119,339	139,853
Social security costs	5,345	7,603
Pension contributions	11,172	10,130
	135,856	157,586

	2021 Number	2020 Number
The average monthly number of employees during the year, calculated on a full time equivalent basis was:		
Educators	5	5
Administration	2	2
	7	7

No employees had emoluments in excess of £60,000 for either of the previous two periods.

No member of the management committee received any emolument or payment for professional or other services (2020: £Nil).

During the year towing costs amounting to £503 (2020: £Nil) were reimbursed to members of the management committee.

12	**Tangible fixed assets**	**Mobile Classrooms/ vehicles**	**Office Equipment**	**Total**
		£	**£**	**£**
	Cost			
	At 1 April 2020	173,500	16,523	190,023
	Additions	-	-	-
	Disposals	(173,500)	-	(173,500)
	At 31 March 2021	**-**	**16,523**	**16,523**
	Depreciation			
	At 1 April 2020	170,700	12,345	183,045
	Charge for the year	-	1,392	1,392
	Disposals	(170,700)	-	(170,700)
	At 31 March 2021	**-**	**13,737**	**13,737**
	Net Book Value			
	At 31 March 2021	**-**	**2,786**	**2,786**
	At 31 March 2020	**2,800**	**4,178**	**6,978**

All of the fixed assets are used for charitable purposes.

13	**Debtors**	**2021** **£**	*2020* *£*
	Life Education Mobiles (2010) Limited	**43,815**	**50,199**
	Other debtors	**185**	**908**
	Accrued income	**3,667**	**-**
	Prepayments	**1,713**	**2,367**
		49,380	**53,474**

14	**Creditors: amounts falling due within one year**	**2021** **£**	*2020* *£*
	Other taxes and social security costs	**17,742**	**18,571**
	Accruals	**2,500**	**2,522**
		20,242	**21,093**

15 Unrestricted funds

	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Free reserves	176,813	186,531	(167,220)	3,650	199,774
Designated reserves:					
Property asset fund	6,978	-	(542)	(3,650)	2,786
	183,791	**186,531**	**(167,762)**	**-**	**202,560**

The general reserve is the free reserves of the charity after allowing for all designated funds.

The designated property asset fund is the value of the unrestricted funds represented by the tangible fixed assets of the charity. The resources expended of £542 represents the annual depreciation charge, less gain on disposal. The transfer of £3,650 between free and designated funds represents the funds received on the sale of fixed assets in the current year.

16 Restricted funds

	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Elizabeth and Richard Wilson	750	-	-	-	750
The Galbraith Trust	450	-	-	-	450
Mildred Sumner bequest	20,000	-	(1,352)	-	18,648
C Walker Fund	2,400	-	(1,080)	-	1,320
Clitheroe Bonfire	2,440	-	(489)	-	1,951
Anonymous	2,213	-	(200)	-	2,013
Cumbria Rail Tragedy Fund	392	-	-	-	392
	28,645	**-**	**(3,121)**	**-**	**25,524**

There are sufficient resources held in the bank accounts to enable each fund to be applied in accordance with any restrictions.

16 Restricted Funds *(continued)*

Purpose of restricted funds

Elizabeth and Richard Wilson Charitable Fund - To subsidise the visits to primary schools in Carnforth and Lancaster.

The Galbraith Trust - To subsidise the Assembly Programme for 10 schools in the Lancaster District.

Mildred Sumner Bequest – To be spent in the Lancaster area.

C Walker Fund & Soroptomists Fylde – Fylde schools that otherwise might not have a Life Education visit.

Clitheroe Bonfire – To subsidise programs in Clitheroe district.

Anonymous – To support the primary schools in Lancaster.

Cumbria Rail Tragedy Fund - Support for South Cumbria.

17 Analysis of net assets between funds

	Unrestricted Fund £	Designated fund £	Restricted fund £	Total funds £
Investment	100	-	-	100
Tangible fixed assets	-	2,786	-	2,786
Current assets	219,916	-	25,524	245,440
Current liabilities	(20,242)	-	-	(20,242)
Balance at 31 March 2021	199,774	2,786	25,524	228,084

18 Related parties

P McDade, a director, is also a consultant to McDade Roberts Accountants Ltd. McDade Roberts Accountants Ltd hold the head lease for the premises occupied by the charity. There is no sub lease and the rentals paid during the year of £3,300 (2020: £3,300) are considered below market value.

Life Education Mobiles (2010) Limited is an independent charity which facilitates the provision of mobile classrooms and buys the services of the charity to bill out to the schools. It retains 1% of the fees received to cover costs and remits the remainder back to the charities using its services. Life Education Mobiles Limited purchased services from the charity amounting to £87,218 (2020: £194,992) during the year.

Life Education Centre for Lancashire has paid an annual subscription of £12,708 (2020: £9,866) to Coram Life Education (formerly Life Education Centre UK Limited) a national charity which works with the Life Education Centre for Lancashire Limited. Coram Life Education North west paid a donation grant to Life Education Centre for Lancashire during the year amounting to £3,600 for office services to be provided in the North West Region for the period of these accounts.

Insurance premiums during the year amounting to £650 (2020: £650) were incurred by the charity in respect of indemnity insurance for the trustees.

Company Number: 3264870

Charity Number: 1058867

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

Report and Financial Statements

For the Year Ended 31 March 2021

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Legal and administrative information	**1**
Report of the management committee	**2 to 7**
Independent examiner's report to the management committee	**8**
Statement of financial activities	**9**
Balance sheet	**10**
Notes to the financial statements	**11 to 19**

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Management Committee

Mr J H Myers
Mr P McDade (Chair)
Mr J Ward OBE
Mrs J Taylor
Mrs D M Jacks
Mrs M Fogarty
Mrs L A Brookbanks
Prof J M Sharp

Secretary Mr J Ward OBE

Charity Number 1058867

Company Number 3264870

Independent Examiner
Julie Flintoff BA (Hons) FCA
Azets
Chartered Accountants
Floor 1 Capital House
8 Pittman Court
Pittman Way
Fulwood
Preston
PR2 9ZG

Bankers
National Westminster Bank Plc
28 Bank Street
Rawtenstall
Rossendale
Lancashire
BB4 8TS

Solicitors
Napthens
7 Winckley Square
Preston
Lancashire
PR1 3JD

Registered Office
65 Church Street
Garstang
Preston
Lancashire
PR3 1YA

REPORT OF THE MANAGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2021

The management committee present their report and the financial statements of the company for the year ended 31 March 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Legal and Administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association which were amended in 2011-2012 and the Statement of Recommended Practice applicable to charities presenting their accounts in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Governing Document

The company is a charitable company limited by guarantee, incorporated on the 17 October 1996 and registered as a charity on the 25 October 1996. Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The Memorandum and Articles of Association establish the objects and powers of the charitable company.

Appointment of Management Committee

Under those Articles, the directors and trustees form the Management Committee. Directors are subject to reappointment every three years. The directors can appoint additional directors, who would then be eligible for re-election at the next Annual General Meeting. Only members of the company are eligible to be appointed directors. Members of the management committee, who are directors for the purposes of company law and trustees for the purpose of charity law, who served during the year and up to date of this report are set out below.

Directors and Trustees

Mr J H Myers	(Director & Trustee)
Mr P McDade	(Director & Chair)
Mr J Ward OBE	(Director & Trustee)
Mrs D M Jacks	(Director & Trustee)
Mrs M Fogarty	(Director & Trustee)
Prof. J M Sharp	(Director)
Mrs L A Brookbanks	(Director)
Mrs J Taylor	(Director)

Induction and training of Management Committee
They are provided with an induction pack which includes the latest Memorandum and Articles of Association, the last two years' final accounts, the latest management accounts, previous minutes, and charity commission publications regarding the responsibilities as a trustee. The Chairman provides ongoing support.

Organisational and decision making
The management committee are responsible for the overall management and control of the charity. All give their time freely and no remuneration or expenses were paid to them in the year. The committee determine the general policy of the charity but the day to day management is delegated to Pauline Coope, our operations manager who is based in our Garstang office. She also supports our team of peripatetic educators.

Risk Management
The management committee have examined the major strategic, operational and financial risks which the company faces and confirm that systems have been established to enable regular reports to be produced in order that the necessary actions can be taken to lessen these risks.

The key risks identified, along with the relevant mitigating actions are:

- People – significant absence of staff and volunteers, particularly in small teams, affecting our ability to provide a quality service to customers. Mitigations include effective management and HR policies and support.

- Mobile classroom – risk of technical failure, breakdown of vehicle or accident, affecting business continuity, costs and reputation. To mitigate this, the charity invests in routine testing and maintenance.

- Reputation – the charity must remain relevant and valuable to customers, who are principally schools. Mitigations include investment in a highly skilled education team, regular staff training, and review of delivery models.

- Finance – with schools facing growing pressures to manage rising costs, we risk being unable to sustain essential income to develop and deliver services. Our mitigations include a revised business model to diversify income via a range of products and programmes.

Partners
The company was established to advance the health education of children and young people. The charity has two independent partners who help with this:

Coram Life Education
This company is a national charity, which works with local operating groups in communities throughout much of the UK. Life Education Centre for Lancashire holds a licence from this charity to reproduce common education programmes.

Life Education Mobiles (2010) Limited
Life Education Mobiles (2010) Limited hires the mobile units from Life Education Centre for Lancashire, and bills the schools independently, remitting all but 1% back to Lancs. This 1% is used to defray the administrative costs incurred by Life Education Mobiles (2010) Limited. Life Education Mobiles (2010) Limited is independent of Life Education Centre for Lancashire and serves other Life Education Centres in the same way.

OBJECTIVES AND ACTIVITIES

Objective of the charity

The objective of the company is to work in partnership with primary schools in the provision of high quality health (including drug) education to their pupils together with the provision of information on this activity to parents and the general community. To achieve this objective the company raises funds to purchase mobile classrooms and to staff them with the appropriately trained educators.

PUBLIC BENEFIT STATEMENT

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The charity trustees have complied with their duty to have due regard to the guidance on public benefit in exercising their powers or duties.

Our aims and objectives are focused on working on the delivery of health education to children in Lancashire. Our Vision is to help children make healthy choices through our work with schools, with parents, and engaging the community.

ACHIEVEMENTS AND PERFORMANCE

The Lancashire Life Education service is now geared to reach up to 60,000 children throughout Lancashire.

The committee are pleased to report that, up until the pandemic, four mobile classrooms were fully operational plus now one new "LIFE Space kit" and our team of six educators present our programmes to primary school children throughout Lancashire.

Schools fund approximately two thirds of the cost of school visits with the balance being raised through donations, sponsorship and fund raising. The trustees recognise the need to increase the level of these sources of income and are concentrating on generating continued operational funding to build a sound financial base from which our services can be delivered.

We worked in 2020/21 to with 13,652 pupils in 105 schools. This represents almost 50% of the primary schools our region for the period in which we could operate. Lancashire has 487 primary schools, and the Unitary Authorities of Blackburn with Darwen and Blackpool and Wigan have 56, 31 and 107 schools respectively. We also visit independent schools that request our service.

Workload in 2020-21 and preceding years

District	2020-21		2019-20		2018-19	
			Pupils	Schools	Pupils	Schools
Lancaster	**1,370**	**13**	4,998	39	5,338	39
Wyre	**1,338**	**12**	2,601	20	5,242	28
Fylde	**117**	**1**	2,504	15	2,492	14
Preston	**1,220**	**9**	3,314	18	3,086	17
South Ribble	**208**	**2**	2,164	12	1,486	9
West Lancashire	**460**	**4**	1,174	10	1,324	11
Chorley	**650**	**6**	3,554	18	1,662	10
H'burn and Ribble Valley	**1,842**	**15**	4,160	22	3,522	21
Burnley	**833**	**4**	2,474	15	4,845	17
Pendle	**432**	**5**	2,678	12	2,354	12
Rossendale	**1,313**	**7**	7,350	32	5,977	27
Blackpool	**1,205**	**2**	3,193	9	3,222	9
Blackburn with Darwen	**1,152**	**15**	3,410	15	2,992	14
Wigan & Others	**1,512**	**10**	6,257	30	6,185	30
Total	**13,652**	**105**	49,831	267	49,727	258

Our work is undertaken within an educational framework where each child's health education and personal skills development are seen as increasingly important and where every school is developing knowledge and skills to meet the demands of the national curriculum. Thanks to the knowledge and skills of our educators and the strength of the programmes developed by Coram LEC (UK) we continue to play a significant role in providing each child with the information, confidence and life skills which enable healthy choices to be made about the way they live their lives.

We continue to owe a special thank you to our staff for their hard work across the county who work with unfailing good humour with schools across a large geographic area helping our primary schools children to make healthy choices about their own lifestyles.

FINANCIAL REVIEW

Results

The net surplus to add to resources for the year amounted to £15,648 as shown on page 9.

The amount of the total funds the charity holds at the end of the reporting period is £228,084 Included in this total are restricted funds of £25,524.

We rely heavily on our supporters. The members of formal support groups raise substantial funds and raise the profile of LEC. Many Rotary Clubs, the Soroptomist organisation and other charities and individuals make donations in support of our work and the Barton Grange Hotel generously provided rooms for meetings at no charge. The classroom maintenance teams in Clitheroe keep our classrooms on the road in a clean well-maintained condition at a marginal cost to the charity and we owe a very special thanks to the very many people who help in the moving of the classrooms between schools. Without the help of these volunteers, Life Education would not be able to provide our special service through primary schools to our young children. Your help is invaluable and very much appreciated.

Once again we are grateful for the direct support given to primary schools by The Elizabeth & Richard Wilson Charitable Fund, The Swallowdale Trust, The Galbraith Trust, Clitheroe and other Rotary clubs and service organisations who helped with raising funds in their area which permits some schools with particularly challenging budgets to finance our visit.

The work of Life Education in Lancashire is generously supported by many individuals and groups. Donations and income from the volunteers' fund raising events continue to subsidise the charges to schools as do the towing services donated by companies and individuals. Our supporters also maintain a most valuable link with local communities by explaining the importance of health and drug education for young children, by increasing awareness of the work of Life Education and by identifying others who are willing to help us to achieve our aims. We are most grateful for this support.

It is important to recognise the work of our support groups and the unstinting efforts that they put in raising funds for us. Funds raised during the year totalled £676.

Reserves Policy
The management committee have established a policy whereby the unrestricted funds, not committed or invested in tangible fixed assets, ('the free reserves') held by the charity are to be sufficient, in the event of a significant drop in funding to cover statutory obligations, after making allowances for income received and charges paid in advance, and for donations or other income which can be expected with reasonable certainty. This reserve is currently £75,000. At this time, the charity's free reserves of £199,774 (Note 15) comfortably exceed this amount.

PLANS FOR THE FUTURE

The charity plans to continue its activity in the forthcoming years and has in place satisfactory funding arrangements for its purposes. The future level of activity is always dependent upon the level of bequests, donations and the support from volunteers. Further new developments are in the pipeline. In particular the management committee has agreed to continue to offer schools new programmes where parents have a better opportunity to see and learn about their child's health education, and to purchase new capital equipment which allows new ways of delivering the programmes to years 5 and 6. This year we have invested in a new form of delivery known as Life Space which was demonstrated at our 2018 AGM. We have also developed with our parent charity an online offer and in school classroom delivery – Lifebus and life space operations are suspended due to the pandemic.

Statement of management committee responsibilities

The management committee (who are also directors of Life Education Centre for Lancashire for the purposes of company law) are responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the management committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements, the management committee are required to:

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

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

In so far as the management committee are aware:

- there is no relevant accounting information of which the company's accountant is unaware; and
- the management committee have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the accountant is aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the special provisions under Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Management Committee on 7th October 2021 and signed on its behalf by: -

P McDade – Chairman

D. M. Jacks

D M Jacks - Director

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE EDUCATION FOR LANCASHIRE

FOR THE YEAR ENDED 31 MARCH 2021

I report to the trustees on my examination of the financial statements of Life Education Centre for Lancashire (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report
As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

Julie Flintoff

Julie Flintoff BA (Hons) FCA
Floor 1 Capital House
8 Pittman Court
Pittman Way
Fulwood
Preston
PR2 9ZG

Date: 14/10/21

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	*2020 Total Funds £*
Income from:					
Charitable activities	4	**91,373**	**-**	**91,373**	*197,436*
Donations and legacies	5	**93,726**	**-**	**93,726**	*37,868*
Other trading activities	6	**1,396**	**-**	**1,396**	*13,875*
Investments	7	**36**	**-**	**36**	*181*
Total		**186,531**	**-**	**186,531**	*249,360*
Expenditure on:					
Charitable activities	8	**166,889**	**3,121**	**170,010**	*217,565*
Other	10	**873**	**-**	**873**	*1,104*
Total		**167,762**	**3,121**	**170,883**	*218,669*
Net income/(expenditure) before transfers		**18,769**	**(3,121)**	**15,648**	*30,691*
Gross transfers between funds	15/16	**-**	**-**	**-**	*-*
Net income/(expenditure) for the year/ Net movement in funds		**18,769**	**(3,121)**	**15,648**	*30,691*
Total funds brought forward		**183,791**	**28,645**	**212,436**	*181,745*
Total funds carried forward	15/16	**202,560**	**25,524**	**228,084**	*212,436*

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	*2020 Total Funds £*
Fixed assets:					
Tangible assets	12	2,786	-	2,786	*6,978*
Investment at cost		100	-	100	*100*
Total fixed assets		2,886	-	2,886	*7,078*
Current assets:					
Stock		2,000	-	2,000	*3,331*
Debtors	13	49,380	-	49,380	*53,474*
Cash at bank and in hand		168,536	25,524	194,060	*169,646*
Total current assets		219,916	25,524	245,440	*226,451*
Current liabilities:					
Creditors falling due within one year	14	20,242	-	20,242	*21,093*
Net current assets		199,674	25,524	225,198	*205,358*
Total assets less current liabilities		202,560	25,524	228,084	*212,436*
Capital and funds of the charity:					
Unrestricted funds	15				
General fund		199,774	-	199,774	*176,813*
Designated fund		2,786	-	2,786	*6,978*
Restricted funds	16	-	25,524	25,524	*28,645*
Total funds		202,560	25,524	228,084	*212,436*

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The financial statements were approved by the Trustees on 11th October 2021 and signed on its behalf by:

P McDade
Chairman

D. M. Jacks

D M Jacks
Director

Company Registration Number: 3264870

1 Accounting policies

The following accounting policies have been used consistently in dealing with items which are of a material nature in relation to the financial statements

Status

The company is limited by guarantee and has no share capital. The liability of members in the event of winding up is limited to £1 per member.

Basis of accounting and going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006.

The charity is small and has taken advantage of the exemption in the SORP not to prepare a cash flow statement.

The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling, which is the functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the accounts, the management committee consider that there are no material uncertainties about the charity's ability to continue as a going concern. Thus the committee continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Restricted funds are funds received for a specific purpose as defined by the donor.

Designated funds are unrestricted funds set aside at the discretion of the committee in furtherance of their charitable objectives. The purpose and uses of the designated funds will be set out in the notes to the accounts

Unrestricted funds are the "free" funds of the charity, and can be used for any purpose within the charity's objects.

Incoming Resources

Income from service fees is recorded on a receivable basis. All income is recorded gross.

Donations and legacies are regarded as receivable when the amount is notified as probable or on receipt.

Goods or assets donated to the charity are valued at fair value where material, unless it is impractical to do so.

Grants, including grants for the purchase of fixed assets and government grants, are recognised in full in the Statement of Financial Activities in the year in which they are received.

Investment income is recognised on a receivable basis.

1. **Accounting polices** *(continued)*

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less depreciation. Assets of less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over expected useful life, as follows:

Mobile Classrooms	10% Straight line
Motor Vehicles	20% Straight line
Computer Equipment	20% Straight line
Fixtures and Fittings	20% Straight line

Taxation
The company is a registered charity and is not liable to corporation tax.

Resources expended
Expenditure is charged to the statement of financial activities on an accruals basis excluding value added tax. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. Those costs directly relating to the amortisation of the new mobile units funded by the designated fund are charged to that fund. All other costs are charged to unrestricted funds.

Allocation of support and governance costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs (Independent examiners fee and director and trustee liability insurance) which support the charity activities. These costs have been allocated to charitable activities against the single charitable activity which is described in objectives within the trustees' report.

Leasing
Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

Pension contributions
The company contributes to a group personal pension fund on behalf of its employees. The scheme is independently administered. The charge in these accounts is the contributions paid.

Investments
Investments are included at cost less amounts written off.

Stock
Stocks are stated at the lower of cost and estimated selling price.

Financial Instruments
The charity only has financial assets (debtors, cash and bank balances) and liabilities (creditors and accruals) of a kind that qualify as basic financial instruments. They are initially recognized at transaction value and subsequently measured at their settlement value.

2 Income

The income was derived from the company's principal activity which was carried out wholly in the UK.

3 Net outgoing resources for the year

Arrived at after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets:		
- owned assets	**1,392**	*2,092*
Independent examination	**2,250**	*2,250*
Director and trustee liability insurance	**650**	*650*

4 Income from charitable activities

	2021	2020
	£	£
Health Education service fees	**91,373**	*197,436*
	91,373	*197,436*

5 Income from donations and legacies

	2021	2020
	£	£
General donations and legacies	**4,788**	*30,832*
Gift aid and payroll giving	**764**	*110*
Government grants	**76,525**	-
Grants & Coram	**11,649**	*6,926*
	93,726	*37,868*

In 2021 of the general donations and legacies income, £Nil (2020: £29,584) was attributable to restricted income funds (note 16).

6 Income from other trading activities

	2021	2020
	£	£
Events held by support groups & staff training	**-**	*6,308*
Sales of wrist bands and zip tags and pencils	**676**	*6,127*
Hire of facilities	**720**	*1,440*
	1,396	*13,875*

7 Income from investments

	2021	2020
	£	£
Bank interest	**36**	*181*

8	Expenditure on charitable activities	2021 £	*2020 £*
	Staff costs (note 11)	**135,856**	**157,586**
	Educators expenses & Locum educators	**3,028**	**15,377**
	Insurance	**3,318**	**6,111**
	Unit repairs and towing	**1,593**	**12,617**
	Life Education Centre UK subscription	**12,708**	**9,866**
	Depreciation (note 12)	**1,392**	**2,092**
	Independent Examiners fee-governance costs	**2,250**	**2,250**
	Professional fees	**2,118**	**819**
	Support costs (note 9)	**8,597**	**12,587**
	(Profit) on disposal of tangible fixed assets	**(850)**	**(1,740)**
		170,010	**217,565**

In 2020 of the expenditure on charitable activities, £3,121 (2020: £6,465) was attributable to restricted income funds (note 16).

Support costs and governance costs are all in relation to the only charitable activity which is the provision of high quality health (including drug) education to primary school pupils together with the provision of information on this activity to parents and the general community. The management committee have decided to meet all governance costs from unrestricted funds and so no allocation or charge is made to restricted funds.

9	Analysis of support costs	2021 £	*2020 £*
	Training & uniforms	**1,477**	**2,055**
	Rent and rates	**3,812**	**3,620**
	Telephone	**2,384**	**2,223**
	Printing and stationery	**350**	**1,577**
	Sundry expenses	**341**	**2,558**
	Bank charges	**233**	**554**
		8,597	**12,587**

10	Other	2021 £	*2020 £*
	Costs of wrist bands and zip tags & pencils	**873**	*1,104*

11 Analysis of staff costs

	2021 £	2020 £
Staff costs were as follows:		
Wages and salaries	119,339	139,853
Social security costs	5,345	7,603
Pension contributions	11,172	10,130
	135,856	157,586

	2021 Number	2020 Number
The average monthly number of employees during the year, calculated on a full time equivalent basis was:		
Educators	5	5
Administration	2	2
	7	7

No employees had emoluments in excess of £60,000 for either of the previous two periods.

No member of the management committee received any emolument or payment for professional or other services (2020: £Nil).

During the year towing costs amounting to £503 (2020: £Nil) were reimbursed to members of the management committee.

12	**Tangible fixed assets**	**Mobile Classrooms/ vehicles**	**Office Equipment**	**Total**
		£	**£**	**£**
	Cost			
	At 1 April 2020	173,500	16,523	190,023
	Additions	-	-	-
	Disposals	(173,500)	-	(173,500)
	At 31 March 2021	**-**	**16,523**	**16,523**
	Depreciation			
	At 1 April 2020	170,700	12,345	183,045
	Charge for the year	-	1,392	1,392
	Disposals	(170,700)	-	(170,700)
	At 31 March 2021	**-**	**13,737**	**13,737**
	Net Book Value			
	At 31 March 2021	**-**	**2,786**	**2,786**
	At 31 March 2020	**2,800**	**4,178**	**6,978**

All of the fixed assets are used for charitable purposes.

13	**Debtors**	**2021** **£**	*2020* *£*
	Life Education Mobiles (2010) Limited	**43,815**	**50,199**
	Other debtors	**185**	**908**
	Accrued income	**3,667**	**-**
	Prepayments	**1,713**	**2,367**
		49,380	**53,474**

14	**Creditors: amounts falling due within one year**	**2021** **£**	*2020* *£*
	Other taxes and social security costs	**17,742**	**18,571**
	Accruals	**2,500**	**2,522**
		20,242	**21,093**

15 Unrestricted funds

	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Free reserves	176,813	186,531	(167,220)	3,650	199,774
Designated reserves:					
Property asset fund	6,978	-	(542)	(3,650)	2,786
	183,791	**186,531**	**(167,762)**	**-**	**202,560**

The general reserve is the free reserves of the charity after allowing for all designated funds.

The designated property asset fund is the value of the unrestricted funds represented by the tangible fixed assets of the charity. The resources expended of £542 represents the annual depreciation charge, less gain on disposal. The transfer of £3,650 between free and designated funds represents the funds received on the sale of fixed assets in the current year.

16 Restricted funds

	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Elizabeth and Richard Wilson	750	-	-	-	750
The Galbraith Trust	450	-	-	-	450
Mildred Sumner bequest	20,000	-	(1,352)	-	18,648
C Walker Fund	2,400	-	(1,080)	-	1,320
Clitheroe Bonfire	2,440	-	(489)	-	1,951
Anonymous	2,213	-	(200)	-	2,013
Cumbria Rail Tragedy Fund	392	-	-	-	392
	28,645	**-**	**(3,121)**	**-**	**25,524**

There are sufficient resources held in the bank accounts to enable each fund to be applied in accordance with any restrictions.

16 Restricted Funds *(continued)*

Purpose of restricted funds

Elizabeth and Richard Wilson Charitable Fund - To subsidise the visits to primary schools in Carnforth and Lancaster.

The Galbraith Trust - To subsidise the Assembly Programme for 10 schools in the Lancaster District.

Mildred Sumner Bequest – To be spent in the Lancaster area.

C Walker Fund & Soroptomists Fylde – Fylde schools that otherwise might not have a Life Education visit.

Clitheroe Bonfire – To subsidise programs in Clitheroe district.

Anonymous – To support the primary schools in Lancaster.

Cumbria Rail Tragedy Fund - Support for South Cumbria.

17 Analysis of net assets between funds

	Unrestricted Fund £	Designated fund £	Restricted fund £	Total funds £
Investment	100	-	-	100
Tangible fixed assets	-	2,786	-	2,786
Current assets	219,916	-	25,524	245,440
Current liabilities	(20,242)	-	-	(20,242)
Balance at 31 March 2021	199,774	2,786	25,524	228,084

18 Related parties

P McDade, a director, is also a consultant to McDade Roberts Accountants Ltd. McDade Roberts Accountants Ltd hold the head lease for the premises occupied by the charity. There is no sub lease and the rentals paid during the year of £3,300 (2020: £3,300) are considered below market value.

Life Education Mobiles (2010) Limited is an independent charity which facilitates the provision of mobile classrooms and buys the services of the charity to bill out to the schools. It retains 1% of the fees received to cover costs and remits the remainder back to the charities using its services. Life Education Mobiles Limited purchased services from the charity amounting to £87,218 (2020: £194,992) during the year.

Life Education Centre for Lancashire has paid an annual subscription of £12,708 (2020: £9,866) to Coram Life Education (formerly Life Education Centre UK Limited) a national charity which works with the Life Education Centre for Lancashire Limited. Coram Life Education North west paid a donation grant to Life Education Centre for Lancashire during the year amounting to £3,600 for office services to be provided in the North West Region for the period of these accounts.

Insurance premiums during the year amounting to £650 (2020: £650) were incurred by the charity in respect of indemnity insurance for the trustees.

Company Number: 3264870

Charity Number: 1058867

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

Report and Financial Statements

For the Year Ended 31 March 2021

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

CONTENTS

	Page
Legal and administrative information	**1**
Report of the management committee	**2 to 7**
Independent examiner's report to the management committee	**8**
Statement of financial activities	**9**
Balance sheet	**10**
Notes to the financial statements	**11 to 19**

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

Management Committee

Mr J H Myers
Mr P McDade (Chair)
Mr J Ward OBE
Mrs J Taylor
Mrs D M Jacks
Mrs M Fogarty
Mrs L A Brookbanks
Prof J M Sharp

Secretary Mr J Ward OBE

Charity Number 1058867

Company Number 3264870

Independent Examiner
Julie Flintoff BA (Hons) FCA
Azets
Chartered Accountants
Floor 1 Capital House
8 Pittman Court
Pittman Way
Fulwood
Preston
PR2 9ZG

Bankers
National Westminster Bank Plc
28 Bank Street
Rawtenstall
Rossendale
Lancashire
BB4 8TS

Solicitors
Napthens
7 Winckley Square
Preston
Lancashire
PR1 3JD

Registered Office
65 Church Street
Garstang
Preston
Lancashire
PR3 1YA

REPORT OF THE MANAGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2021

The management committee present their report and the financial statements of the company for the year ended 31 March 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Legal and Administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association which were amended in 2011-2012 and the Statement of Recommended Practice applicable to charities presenting their accounts in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Governing Document

The company is a charitable company limited by guarantee, incorporated on the 17 October 1996 and registered as a charity on the 25 October 1996. Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The Memorandum and Articles of Association establish the objects and powers of the charitable company.

Appointment of Management Committee

Under those Articles, the directors and trustees form the Management Committee. Directors are subject to reappointment every three years. The directors can appoint additional directors, who would then be eligible for re-election at the next Annual General Meeting. Only members of the company are eligible to be appointed directors. Members of the management committee, who are directors for the purposes of company law and trustees for the purpose of charity law, who served during the year and up to date of this report are set out below.

Directors and Trustees

Mr J H Myers	(Director & Trustee)
Mr P McDade	(Director & Chair)
Mr J Ward OBE	(Director & Trustee)
Mrs D M Jacks	(Director & Trustee)
Mrs M Fogarty	(Director & Trustee)
Prof. J M Sharp	(Director)
Mrs L A Brookbanks	(Director)
Mrs J Taylor	(Director)

Induction and training of Management Committee
They are provided with an induction pack which includes the latest Memorandum and Articles of Association, the last two years' final accounts, the latest management accounts, previous minutes, and charity commission publications regarding the responsibilities as a trustee. The Chairman provides ongoing support.

Organisational and decision making
The management committee are responsible for the overall management and control of the charity. All give their time freely and no remuneration or expenses were paid to them in the year. The committee determine the general policy of the charity but the day to day management is delegated to Pauline Coope, our operations manager who is based in our Garstang office. She also supports our team of peripatetic educators.

Risk Management
The management committee have examined the major strategic, operational and financial risks which the company faces and confirm that systems have been established to enable regular reports to be produced in order that the necessary actions can be taken to lessen these risks.

The key risks identified, along with the relevant mitigating actions are:

- People – significant absence of staff and volunteers, particularly in small teams, affecting our ability to provide a quality service to customers. Mitigations include effective management and HR policies and support.

- Mobile classroom – risk of technical failure, breakdown of vehicle or accident, affecting business continuity, costs and reputation. To mitigate this, the charity invests in routine testing and maintenance.

- Reputation – the charity must remain relevant and valuable to customers, who are principally schools. Mitigations include investment in a highly skilled education team, regular staff training, and review of delivery models.

- Finance – with schools facing growing pressures to manage rising costs, we risk being unable to sustain essential income to develop and deliver services. Our mitigations include a revised business model to diversify income via a range of products and programmes.

Partners
The company was established to advance the health education of children and young people. The charity has two independent partners who help with this:

Coram Life Education
This company is a national charity, which works with local operating groups in communities throughout much of the UK. Life Education Centre for Lancashire holds a licence from this charity to reproduce common education programmes.

Life Education Mobiles (2010) Limited
Life Education Mobiles (2010) Limited hires the mobile units from Life Education Centre for Lancashire, and bills the schools independently, remitting all but 1% back to Lancs. This 1% is used to defray the administrative costs incurred by Life Education Mobiles (2010) Limited. Life Education Mobiles (2010) Limited is independent of Life Education Centre for Lancashire and serves other Life Education Centres in the same way.

OBJECTIVES AND ACTIVITIES

Objective of the charity

The objective of the company is to work in partnership with primary schools in the provision of high quality health (including drug) education to their pupils together with the provision of information on this activity to parents and the general community. To achieve this objective the company raises funds to purchase mobile classrooms and to staff them with the appropriately trained educators.

PUBLIC BENEFIT STATEMENT

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings. The charity trustees have complied with their duty to have due regard to the guidance on public benefit in exercising their powers or duties.

Our aims and objectives are focused on working on the delivery of health education to children in Lancashire. Our Vision is to help children make healthy choices through our work with schools, with parents, and engaging the community.

ACHIEVEMENTS AND PERFORMANCE

The Lancashire Life Education service is now geared to reach up to 60,000 children throughout Lancashire.

The committee are pleased to report that, up until the pandemic, four mobile classrooms were fully operational plus now one new "LIFE Space kit" and our team of six educators present our programmes to primary school children throughout Lancashire.

Schools fund approximately two thirds of the cost of school visits with the balance being raised through donations, sponsorship and fund raising. The trustees recognise the need to increase the level of these sources of income and are concentrating on generating continued operational funding to build a sound financial base from which our services can be delivered.

We worked in 2020/21 to with 13,652 pupils in 105 schools. This represents almost 50% of the primary schools our region for the period in which we could operate. Lancashire has 487 primary schools, and the Unitary Authorities of Blackburn with Darwen and Blackpool and Wigan have 56, 31 and 107 schools respectively. We also visit independent schools that request our service.

Workload in 2020-21 and preceding years

District	2020-21		2019-20		2018-19	
			Pupils	Schools	Pupils	Schools
Lancaster	**1,370**	**13**	4,998	39	5,338	39
Wyre	**1,338**	**12**	2,601	20	5,242	28
Fylde	**117**	**1**	2,504	15	2,492	14
Preston	**1,220**	**9**	3,314	18	3,086	17
South Ribble	**208**	**2**	2,164	12	1,486	9
West Lancashire	**460**	**4**	1,174	10	1,324	11
Chorley	**650**	**6**	3,554	18	1,662	10
H'burn and Ribble Valley	**1,842**	**15**	4,160	22	3,522	21
Burnley	**833**	**4**	2,474	15	4,845	17
Pendle	**432**	**5**	2,678	12	2,354	12
Rossendale	**1,313**	**7**	7,350	32	5,977	27
Blackpool	**1,205**	**2**	3,193	9	3,222	9
Blackburn with Darwen	**1,152**	**15**	3,410	15	2,992	14
Wigan & Others	**1,512**	**10**	6,257	30	6,185	30
Total	**13,652**	**105**	49,831	267	49,727	258

Our work is undertaken within an educational framework where each child's health education and personal skills development are seen as increasingly important and where every school is developing knowledge and skills to meet the demands of the national curriculum. Thanks to the knowledge and skills of our educators and the strength of the programmes developed by Coram LEC (UK) we continue to play a significant role in providing each child with the information, confidence and life skills which enable healthy choices to be made about the way they live their lives.

We continue to owe a special thank you to our staff for their hard work across the county who work with unfailing good humour with schools across a large geographic area helping our primary schools children to make healthy choices about their own lifestyles.

FINANCIAL REVIEW

Results

The net surplus to add to resources for the year amounted to £15,648 as shown on page 9.

The amount of the total funds the charity holds at the end of the reporting period is £228,084 Included in this total are restricted funds of £25,524.

We rely heavily on our supporters. The members of formal support groups raise substantial funds and raise the profile of LEC. Many Rotary Clubs, the Soroptomist organisation and other charities and individuals make donations in support of our work and the Barton Grange Hotel generously provided rooms for meetings at no charge. The classroom maintenance teams in Clitheroe keep our classrooms on the road in a clean well-maintained condition at a marginal cost to the charity and we owe a very special thanks to the very many people who help in the moving of the classrooms between schools. Without the help of these volunteers, Life Education would not be able to provide our special service through primary schools to our young children. Your help is invaluable and very much appreciated.

Once again we are grateful for the direct support given to primary schools by The Elizabeth & Richard Wilson Charitable Fund, The Swallowdale Trust, The Galbraith Trust, Clitheroe and other Rotary clubs and service organisations who helped with raising funds in their area which permits some schools with particularly challenging budgets to finance our visit.

The work of Life Education in Lancashire is generously supported by many individuals and groups. Donations and income from the volunteers' fund raising events continue to subsidise the charges to schools as do the towing services donated by companies and individuals. Our supporters also maintain a most valuable link with local communities by explaining the importance of health and drug education for young children, by increasing awareness of the work of Life Education and by identifying others who are willing to help us to achieve our aims. We are most grateful for this support.

It is important to recognise the work of our support groups and the unstinting efforts that they put in raising funds for us. Funds raised during the year totalled £676.

Reserves Policy
The management committee have established a policy whereby the unrestricted funds, not committed or invested in tangible fixed assets, ('the free reserves') held by the charity are to be sufficient, in the event of a significant drop in funding to cover statutory obligations, after making allowances for income received and charges paid in advance, and for donations or other income which can be expected with reasonable certainty. This reserve is currently £75,000. At this time, the charity's free reserves of £199,774 (Note 15) comfortably exceed this amount.

PLANS FOR THE FUTURE

The charity plans to continue its activity in the forthcoming years and has in place satisfactory funding arrangements for its purposes. The future level of activity is always dependent upon the level of bequests, donations and the support from volunteers. Further new developments are in the pipeline. In particular the management committee has agreed to continue to offer schools new programmes where parents have a better opportunity to see and learn about their child's health education, and to purchase new capital equipment which allows new ways of delivering the programmes to years 5 and 6. This year we have invested in a new form of delivery known as Life Space which was demonstrated at our 2018 AGM. We have also developed with our parent charity an online offer and in school classroom delivery – Lifebus and life space operations are suspended due to the pandemic.

Statement of management committee responsibilities

The management committee (who are also directors of Life Education Centre for Lancashire for the purposes of company law) are responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the management committee to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements, the management committee are required to:

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

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

In so far as the management committee are aware:

- there is no relevant accounting information of which the company's accountant is unaware; and
- the management committee have taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the accountant is aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the special provisions under Part 15 of the Companies Act 2006 relating to small entities.

Approved by the Management Committee on 7th October 2021 and signed on its behalf by: -

P McDade – Chairman

D. M. Jacks

D M Jacks - Director

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE EDUCATION FOR LANCASHIRE

FOR THE YEAR ENDED 31 MARCH 2021

I report to the trustees on my examination of the financial statements of Life Education Centre for Lancashire (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report
As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

Julie Flintoff

Julie Flintoff BA (Hons) FCA
Floor 1 Capital House
8 Pittman Court
Pittman Way
Fulwood
Preston
PR2 9ZG

Date: 14/10/21

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	*2020 Total Funds £*
Income from:					
Charitable activities	4	**91,373**	**-**	**91,373**	*197,436*
Donations and legacies	5	**93,726**	**-**	**93,726**	*37,868*
Other trading activities	6	**1,396**	**-**	**1,396**	*13,875*
Investments	7	**36**	**-**	**36**	*181*
Total		**186,531**	**-**	**186,531**	*249,360*
Expenditure on:					
Charitable activities	8	**166,889**	**3,121**	**170,010**	*217,565*
Other	10	**873**	**-**	**873**	*1,104*
Total		**167,762**	**3,121**	**170,883**	*218,669*
Net income/(expenditure) before transfers		**18,769**	**(3,121)**	**15,648**	*30,691*
Gross transfers between funds	15/16	**-**	**-**	**-**	*-*
Net income/(expenditure) for the year/ Net movement in funds		**18,769**	**(3,121)**	**15,648**	*30,691*
Total funds brought forward		**183,791**	**28,645**	**212,436**	*181,745*
Total funds carried forward	15/16	**202,560**	**25,524**	**228,084**	*212,436*

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET

AS AT 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	*2020 Total Funds £*
Fixed assets:					
Tangible assets	12	2,786	-	2,786	*6,978*
Investment at cost		100	-	100	*100*
Total fixed assets		2,886	-	2,886	*7,078*
Current assets:					
Stock		2,000	-	2,000	*3,331*
Debtors	13	49,380	-	49,380	*53,474*
Cash at bank and in hand		168,536	25,524	194,060	*169,646*
Total current assets		219,916	25,524	245,440	*226,451*
Current liabilities:					
Creditors falling due within one year	14	20,242	-	20,242	*21,093*
Net current assets		199,674	25,524	225,198	*205,358*
Total assets less current liabilities		202,560	25,524	228,084	*212,436*
Capital and funds of the charity:					
Unrestricted funds	15				
General fund		199,774	-	199,774	*176,813*
Designated fund		2,786	-	2,786	*6,978*
Restricted funds	16	-	25,524	25,524	*28,645*
Total funds		202,560	25,524	228,084	*212,436*

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The financial statements were approved by the Trustees on 11th October 2021 and signed on its behalf by:

P McDade
Chairman

D. M. Jacks

D M Jacks
Director

Company Registration Number: 3264870

1 Accounting policies

The following accounting policies have been used consistently in dealing with items which are of a material nature in relation to the financial statements

Status

The company is limited by guarantee and has no share capital. The liability of members in the event of winding up is limited to £1 per member.

Basis of accounting and going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006.

The charity is small and has taken advantage of the exemption in the SORP not to prepare a cash flow statement.

The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in Sterling, which is the functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £.

Going Concern

At the time of approving the accounts, the management committee consider that there are no material uncertainties about the charity's ability to continue as a going concern. Thus the committee continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Restricted funds are funds received for a specific purpose as defined by the donor.

Designated funds are unrestricted funds set aside at the discretion of the committee in furtherance of their charitable objectives. The purpose and uses of the designated funds will be set out in the notes to the accounts

Unrestricted funds are the "free" funds of the charity, and can be used for any purpose within the charity's objects.

Incoming Resources

Income from service fees is recorded on a receivable basis. All income is recorded gross.

Donations and legacies are regarded as receivable when the amount is notified as probable or on receipt.

Goods or assets donated to the charity are valued at fair value where material, unless it is impractical to do so.

Grants, including grants for the purchase of fixed assets and government grants, are recognised in full in the Statement of Financial Activities in the year in which they are received.

Investment income is recognised on a receivable basis.

1. **Accounting polices** *(continued)*

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost less depreciation. Assets of less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over expected useful life, as follows:

Mobile Classrooms	10% Straight line
Motor Vehicles	20% Straight line
Computer Equipment	20% Straight line
Fixtures and Fittings	20% Straight line

Taxation
The company is a registered charity and is not liable to corporation tax.

Resources expended
Expenditure is charged to the statement of financial activities on an accruals basis excluding value added tax. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. Those costs directly relating to the amortisation of the new mobile units funded by the designated fund are charged to that fund. All other costs are charged to unrestricted funds.

Allocation of support and governance costs
Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel and governance costs (Independent examiners fee and director and trustee liability insurance) which support the charity activities. These costs have been allocated to charitable activities against the single charitable activity which is described in objectives within the trustees' report.

Leasing
Rentals payable under operating leases are charged against income on a straight-line basis over the lease term.

Pension contributions
The company contributes to a group personal pension fund on behalf of its employees. The scheme is independently administered. The charge in these accounts is the contributions paid.

Investments
Investments are included at cost less amounts written off.

Stock
Stocks are stated at the lower of cost and estimated selling price.

Financial Instruments
The charity only has financial assets (debtors, cash and bank balances) and liabilities (creditors and accruals) of a kind that qualify as basic financial instruments. They are initially recognized at transaction value and subsequently measured at their settlement value.

2 Income

The income was derived from the company's principal activity which was carried out wholly in the UK.

3 Net outgoing resources for the year

Arrived at after charging:

	2021	2020
	£	£
Depreciation of tangible fixed assets:		
- owned assets	**1,392**	*2,092*
Independent examination	**2,250**	*2,250*
Director and trustee liability insurance	**650**	*650*

4 Income from charitable activities

	2021	2020
	£	£
Health Education service fees	**91,373**	*197,436*
	91,373	*197,436*

5 Income from donations and legacies

	2021	2020
	£	£
General donations and legacies	**4,788**	*30,832*
Gift aid and payroll giving	**764**	*110*
Government grants	**76,525**	-
Grants & Coram	**11,649**	*6,926*
	93,726	*37,868*

In 2021 of the general donations and legacies income, £Nil (2020: £29,584) was attributable to restricted income funds (note 16).

6 Income from other trading activities

	2021	2020
	£	£
Events held by support groups & staff training	**-**	*6,308*
Sales of wrist bands and zip tags and pencils	**676**	*6,127*
Hire of facilities	**720**	*1,440*
	1,396	*13,875*

7 Income from investments

	2021	2020
	£	£
Bank interest	**36**	*181*

8	Expenditure on charitable activities	2021 £	*2020 £*
	Staff costs (note 11)	**135,856**	**157,586**
	Educators expenses & Locum educators	**3,028**	**15,377**
	Insurance	**3,318**	**6,111**
	Unit repairs and towing	**1,593**	**12,617**
	Life Education Centre UK subscription	**12,708**	**9,866**
	Depreciation (note 12)	**1,392**	**2,092**
	Independent Examiners fee-governance costs	**2,250**	**2,250**
	Professional fees	**2,118**	**819**
	Support costs (note 9)	**8,597**	**12,587**
	(Profit) on disposal of tangible fixed assets	**(850)**	**(1,740)**
		170,010	**217,565**

In 2020 of the expenditure on charitable activities, £3,121 (2020: £6,465) was attributable to restricted income funds (note 16).

Support costs and governance costs are all in relation to the only charitable activity which is the provision of high quality health (including drug) education to primary school pupils together with the provision of information on this activity to parents and the general community. The management committee have decided to meet all governance costs from unrestricted funds and so no allocation or charge is made to restricted funds.

9	Analysis of support costs	2021 £	*2020 £*
	Training & uniforms	**1,477**	**2,055**
	Rent and rates	**3,812**	**3,620**
	Telephone	**2,384**	**2,223**
	Printing and stationery	**350**	**1,577**
	Sundry expenses	**341**	**2,558**
	Bank charges	**233**	**554**
		8,597	**12,587**

10	Other	2021 £	*2020 £*
	Costs of wrist bands and zip tags & pencils	**873**	*1,104*

11 Analysis of staff costs

	2021 £	2020 £
Staff costs were as follows:		
Wages and salaries	119,339	139,853
Social security costs	5,345	7,603
Pension contributions	11,172	10,130
	135,856	157,586

	2021 Number	2020 Number
The average monthly number of employees during the year, calculated on a full time equivalent basis was:		
Educators	5	5
Administration	2	2
	7	7

No employees had emoluments in excess of £60,000 for either of the previous two periods.

No member of the management committee received any emolument or payment for professional or other services (2020: £Nil).

During the year towing costs amounting to £503 (2020: £Nil) were reimbursed to members of the management committee.

12	**Tangible fixed assets**	**Mobile Classrooms/ vehicles**	**Office Equipment**	**Total**
		£	**£**	**£**
	Cost			
	At 1 April 2020	173,500	16,523	190,023
	Additions	-	-	-
	Disposals	(173,500)	-	(173,500)
	At 31 March 2021	**-**	**16,523**	**16,523**
	Depreciation			
	At 1 April 2020	170,700	12,345	183,045
	Charge for the year	-	1,392	1,392
	Disposals	(170,700)	-	(170,700)
	At 31 March 2021	**-**	**13,737**	**13,737**
	Net Book Value			
	At 31 March 2021	**-**	**2,786**	**2,786**
	At 31 March 2020	**2,800**	**4,178**	**6,978**

All of the fixed assets are used for charitable purposes.

13	**Debtors**	**2021** **£**	*2020* *£*
	Life Education Mobiles (2010) Limited	**43,815**	**50,199**
	Other debtors	**185**	**908**
	Accrued income	**3,667**	**-**
	Prepayments	**1,713**	**2,367**
		49,380	**53,474**

14	**Creditors: amounts falling due within one year**	**2021** **£**	*2020* *£*
	Other taxes and social security costs	**17,742**	**18,571**
	Accruals	**2,500**	**2,522**
		20,242	**21,093**

15 Unrestricted funds

	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Free reserves	176,813	186,531	(167,220)	3,650	199,774
Designated reserves:					
Property asset fund	6,978	-	(542)	(3,650)	2,786
	183,791	**186,531**	**(167,762)**	**-**	**202,560**

The general reserve is the free reserves of the charity after allowing for all designated funds.

The designated property asset fund is the value of the unrestricted funds represented by the tangible fixed assets of the charity. The resources expended of £542 represents the annual depreciation charge, less gain on disposal. The transfer of £3,650 between free and designated funds represents the funds received on the sale of fixed assets in the current year.

16 Restricted funds

	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Elizabeth and Richard Wilson	750	-	-	-	750
The Galbraith Trust	450	-	-	-	450
Mildred Sumner bequest	20,000	-	(1,352)	-	18,648
C Walker Fund	2,400	-	(1,080)	-	1,320
Clitheroe Bonfire	2,440	-	(489)	-	1,951
Anonymous	2,213	-	(200)	-	2,013
Cumbria Rail Tragedy Fund	392	-	-	-	392
	28,645	**-**	**(3,121)**	**-**	**25,524**

There are sufficient resources held in the bank accounts to enable each fund to be applied in accordance with any restrictions.

16 Restricted Funds *(continued)*

Purpose of restricted funds

Elizabeth and Richard Wilson Charitable Fund - To subsidise the visits to primary schools in Carnforth and Lancaster.

The Galbraith Trust - To subsidise the Assembly Programme for 10 schools in the Lancaster District.

Mildred Sumner Bequest – To be spent in the Lancaster area.

C Walker Fund & Soroptomists Fylde – Fylde schools that otherwise might not have a Life Education visit.

Clitheroe Bonfire – To subsidise programs in Clitheroe district.

Anonymous – To support the primary schools in Lancaster.

Cumbria Rail Tragedy Fund - Support for South Cumbria.

17 Analysis of net assets between funds

	Unrestricted Fund £	Designated fund £	Restricted fund £	Total funds £
Investment	100	-	-	100
Tangible fixed assets	-	2,786	-	2,786
Current assets	219,916	-	25,524	245,440
Current liabilities	(20,242)	-	-	(20,242)
Balance at 31 March 2021	199,774	2,786	25,524	228,084

18 Related parties

P McDade, a director, is also a consultant to McDade Roberts Accountants Ltd. McDade Roberts Accountants Ltd hold the head lease for the premises occupied by the charity. There is no sub lease and the rentals paid during the year of £3,300 (2020: £3,300) are considered below market value.

Life Education Mobiles (2010) Limited is an independent charity which facilitates the provision of mobile classrooms and buys the services of the charity to bill out to the schools. It retains 1% of the fees received to cover costs and remits the remainder back to the charities using its services. Life Education Mobiles Limited purchased services from the charity amounting to £87,218 (2020: £194,992) during the year.

Life Education Centre for Lancashire has paid an annual subscription of £12,708 (2020: £9,866) to Coram Life Education (formerly Life Education Centre UK Limited) a national charity which works with the Life Education Centre for Lancashire Limited. Coram Life Education North west paid a donation grant to Life Education Centre for Lancashire during the year amounting to £3,600 for office services to be provided in the North West Region for the period of these accounts.

Insurance premiums during the year amounting to £650 (2020: £650) were incurred by the charity in respect of indemnity insurance for the trustees.