

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

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

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)

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

REPORT OF THE MANGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2021

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.

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

REPORT OF THE MANAGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2021

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.

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

REPORT OF THE MANAGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2021

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.

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

REPORT OF THE MANAGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2021

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.

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

REPORT OF THE MANAGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2021

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 and signed on its behalf by: -
2021



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
 Director

Company Registration Number: 3264870

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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.

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies *(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.

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

2 Income

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

	2021 £	2020 £
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3 Net outgoing resources for the year

Arrived at after charging:

Depreciation of tangible fixed assets:

- owned assets

Independent examination

Director and trustee liability insurance

1,392	2,092
2,250	2,250
650	650

	2021 £	2020 £
--	-----------	-----------

4 Income from charitable activities

Health Education service fees

91,373	197,436
91,373	197,436

	2021 £	2020 £
--	-----------	-----------

5 Income from donations and legacies

General donations and legacies

Gift aid and payroll giving

Government grants

Grants & Coram

4,788	30,832
764	110
76,525	-
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).

	2021 £	2020 £
--	-----------	-----------

6 Income from other trading activities

Events held by support groups & staff training

Sales of wrist bands and zip tags and pencils

Hire of facilities

-	6,308
676	6,127
720	1,440
1,396	13,875

	2021 £	2020 £
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7 Income from investments

Bank interest

36	181
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LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
8 Expenditure on charitable activities		
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)
	<u>170,010</u>	<u>217,565</u>

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.

	2021 £	2020 £
9 Analysis of support costs		
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
	<u>8,597</u>	<u>12,587</u>
	2021 £	2020 £
10 Other		
Costs of wrist bands and zip tags & pencils	<u>873</u>	<u>1,104</u>

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2021**

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	2020
		Number	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.

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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
	<i>At 31 March 2020</i>	<i>2,800</i>	<i>4,178</i>	<i>6,978</i>

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

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)**NOTES TO THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2021

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.

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2021**

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

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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

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

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)

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

REPORT OF THE MANGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2021

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.

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

REPORT OF THE MANAGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2021

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.

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

REPORT OF THE MANAGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2021

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.

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

REPORT OF THE MANAGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2021

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.

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

REPORT OF THE MANAGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2021

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 and signed on its behalf by: -
2021



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
 Director

Company Registration Number: 3264870

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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.

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies *(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.

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

2 Income

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

	2021 £	2020 £
--	-----------	-----------

3 Net outgoing resources for the year

Arrived at after charging:

Depreciation of tangible fixed assets:

- owned assets

Independent examination

Director and trustee liability insurance

1,392	2,092
2,250	2,250
650	650

	2021 £	2020 £
--	-----------	-----------

4 Income from charitable activities

Health Education service fees

91,373	197,436
91,373	197,436

	2021 £	2020 £
--	-----------	-----------

5 Income from donations and legacies

General donations and legacies

Gift aid and payroll giving

Government grants

Grants & Coram

4,788	30,832
764	110
76,525	-
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).

	2021 £	2020 £
--	-----------	-----------

6 Income from other trading activities

Events held by support groups & staff training

Sales of wrist bands and zip tags and pencils

Hire of facilities

-	6,308
676	6,127
720	1,440
1,396	13,875

	2021 £	2020 £
--	-----------	-----------

7 Income from investments

Bank interest

36	181
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LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2021**

	2021	2020
	£	£
8 Expenditure on charitable activities		
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.

	2021	2020
	£	£
9 Analysis of support costs		
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

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2021**

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	2020
		Number	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.

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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
	<i>At 31 March 2020</i>	2,800	4,178	6,978

All of the fixed assets are used for charitable purposes.

	2021 £	2020 £
13 Debtors		
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		
Other taxes and social security costs	17,742	18,571
Accruals	2,500	2,522
	20,242	21,093

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)**NOTES TO THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2021

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.

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2021**

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

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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

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

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)

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

REPORT OF THE MANGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2021

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.

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

REPORT OF THE MANAGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2021

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.

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

REPORT OF THE MANAGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2021

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.

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

REPORT OF THE MANAGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2021

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.

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

REPORT OF THE MANAGEMENT COMMITTEE

FOR THE YEAR ENDED 31 MARCH 2021

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 and signed on its behalf by: -
2021


P McDade – Chairman


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
 Director

Company Registration Number: 3264870

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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.

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies *(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.

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

2 Income

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

	2021 £	2020 £
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3 Net outgoing resources for the year

Arrived at after charging:

Depreciation of tangible fixed assets:

- owned assets

Independent examination

Director and trustee liability insurance

1,392	2,092
2,250	2,250
650	650

	2021 £	2020 £
--	-----------	-----------

4 Income from charitable activities

Health Education service fees

91,373	197,436
91,373	197,436

	2021 £	2020 £
--	-----------	-----------

5 Income from donations and legacies

General donations and legacies

Gift aid and payroll giving

Government grants

Grants & Coram

4,788	30,832
764	110
76,525	-
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).

	2021 £	2020 £
--	-----------	-----------

6 Income from other trading activities

Events held by support groups & staff training

Sales of wrist bands and zip tags and pencils

Hire of facilities

-	6,308
676	6,127
720	1,440
1,396	13,875

	2021 £	2020 £
--	-----------	-----------

7 Income from investments

Bank interest

36	181
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LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
8 Expenditure on charitable activities		
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)
	<u>170,010</u>	<u>217,565</u>

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.

	2021 £	2020 £
9 Analysis of support costs		
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
	<u>8,597</u>	<u>12,587</u>
	2021 £	2020 £
10 Other		
Costs of wrist bands and zip tags & pencils	<u>873</u>	<u>1,104</u>

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2021**

		2021	2020
		£	£
11	Analysis of staff costs		
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	2020
		Number	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.

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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
	<i>At 31 March 2020</i>	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

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)**NOTES TO THE FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 MARCH 2021

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.

LIFE EDUCATION CENTRE FOR LANCASHIRE (A COMPANY LIMITED BY GUARANTEE)**NOTES TO THE FINANCIAL STATEMENTS****FOR THE YEAR ENDED 31 MARCH 2021**

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

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

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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.