

LIFE EDUCATION CENTRES BROMLEY LIMITED

Company Number 03466055 (England & Wales)

Registered Charity Number 1066268

Financial Statements

For the year ended 31 March 2021

**A COMPANY LIMITED BY GUARANTEE
NOT HAVING A SHARE CAPITAL**

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LIFE EDUCATION CENTRES BROMLEY LTD

ACCOUNTS FOR THE YEAR TO 31ST MARCH 2021

Charity Commission number 03466055

Registered in England number 1066268

Registered address 77 Merlin Grove
Beckenham
Kent BR3 3HS

Trustees/Directors Mrs R Skinner - Chairperson
T Catherall - Treasurer
M D Hitchens
R Baird
G McGinn
Mrs C Whitehouse – Company Secretary

Bankers CAF Bank Ltd
25 Kings Hill Avenue
West Malling
Kent ME19 4JQ

Insurers Ansvar
Ansvar House
St Leonards Road
Eastbourne
East Sussex BN21 3UR

Independent Examiner T L Huxtable
11 Stanhope Grove
Beckenham
Kent BR3 3JB

Contact lifeducation.bromley@gmail.com

LIFE EDUCATION CENTRES BROMLEY LIMITED

REPORT OF THE DIRECTORS/TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The Trustees who are also Directors of the Charity for the purposes of the Companies Act present their annual report and financial statements for the year ending 31 March 2021.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the report and accounts.

Organisation and principle activity

The Charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association.

The charitable objective and principal activity is to provide health and drug education to the primary schools in the London Borough of Bromley and surrounding areas using mobile classrooms equipped with audio, visual and electronic aids.

Statement of Trustees' responsibilities

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The directors are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time the financial position of the Charity, and which enable them to both ascertain the financial position of the Charity and ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Trustees

There have been no changes this year, there continue to be six Directors / Trustees in post.

Review of major activities and achievements of the year

This has been a year like no other, due to the Covid 19 pandemic. It has been very difficult, with many setbacks and challenges, but we are still in operation, we know there continues to be a demand for our services and we are determined to continue to provide those services to schools. Despite all the uncertainties there have been many positive developments too.

On 24 March 2020 all schools were closed and we were unable to make any visits. We were able to take advantage of the Government furlough scheme for our two salaried Educators. Coram Life Education has been extremely proactive and supportive, keeping in constant contact with us and providing a range of new and updated resources for subscribing schools to access. They developed a new range of programmes for virtual delivery to schools and our Educators have all

been trained for this. The online SCARF resource, which is part of our service to schools, has been regularly updated and we know schools have appreciated and used it throughout lockdown and when they have been able to re-open, as part of the pressing need for PSHE and children's mental wellbeing during these unprecedented times.

Schools remained closed until September 2020 and then re-opened, with some restrictions. The majority of our schools requested a visit from our Educators, rather than virtual delivery, and all three Educators were happy to do this, with the appropriate Risk Assessments in place, alongside social distancing. In January 2021 all schools were again closed in yet another lockdown. Some re-opened in March 2021, and all schools were open from April, so visits resumed. Risk Assessments and safety procedures were regularly reviewed, including regular Covid testing for our Educators. We were not able to use the mobile classrooms, but the programmes were delivered successfully in school classrooms and the schools were very pleased to welcome us back.

In early 2020 we had made the decision to get rid of the older of our two mobile classrooms. This was sold in April 2020 to a local charity. In December 2020 it was decided to sell the other mobile, on the basis we were unlikely to use it again for school visits, and it was sold in March 2021. This marks the end of an era for Life Education Bromley, but we are hopeful that we will be able to use the new Life Space, the successor to the mobile classroom, as soon as restrictions are lifted. Meanwhile, our Educators continue with school classroom delivery, using a range of resources to enhance the lessons, and complying fully with government, school and our own guidelines to ensure the safety of all concerned. Our Educators continue to receive very appreciative comments after their visits.

The Trustees would like to take this opportunity to thank the Educators, Kate Watkins, Sharon Stoddart and Mita Gordon, for their hard work and enthusiasm, and particularly for their commitment. They are a strong and experienced team, with an excellent knowledge and understanding of the programmes and the schools they visit. They continue to approach and resolve the many challenges they face with great enthusiasm and care, which is much needed and appreciated in these difficult times.

Reserves Policy

The Trustees have a policy of retaining sufficient reserves to cover a minimum of 6 months outgoings amounting to approximately £30,000. Our reserves will be sorely tested in the next few months as mentioned below.

Future Developments

Covid-19 will continue to have a major effect over the next months and until schools are fully operational. We have lost some schools but have gained others, and hope that most schools will want to continue with us as things return to normal. The Relationships Education Programme for primary schools, developed by Coram LE in line with the new statutory requirement for Relationships and Sex Education for schools from September 2020, is now part of our offer and schools are booking these sessions. Our Educators have all undergone training for this.

There are also a number of schools which have purchased a subscription to SCARF but do not currently want an Educator visit. Under the terms of the SCARF agreement, we provide technical and educational support to these schools in return for a 50% commission.

There have been many changes to the way we work in recent times, some due to new developments introduced by Coram LE and some due to the pandemic. The Trustees are conscious of their responsibilities to the Educators and to the schools who have put their trust in us and are working hard to ensure that we can continue to deliver our high-quality services to schools.

Review of Financial Activities

As mentioned earlier in this report, it has been a most extraordinary year with schools closed from March 2020 until September 2020 and then again from January to March 2021. However due to the efforts and enthusiasm of our Educators; the programmes produced by Coram Life Education and receipts from the Government Job Retentions Scheme, we have overcome most of the problems encountered during lockdowns and the Covid pandemic. The Statement of Financial Affairs shows total income for the year of £55,216 (2020: £63,193) and total resources expended of £50,331 (2020: £64,053).

There was a drop in fees received from school visits but this was compensated by receipts of £11,493 from commission on the sale of SCARF online programmes and £14,676 received under the Government Job Retention Scheme.

We completed the purchase of the LifeSpace but because of Covid restrictions have not yet been able to use it in schools. This has been capitalized at £8,800 and will be depreciated over 4 years.

On balance we have survived what has been a very difficult year in a far stronger position than we expected in March 2020.

Risk Management and Reserves

The Trustees actively review on a regular basis the major risks that the Charity faces and how these can be overcome. We maintain strict controls over key financial systems and constantly consider how we can reposition the Charity to best meet the challenges. The Covid 19 pandemic has significantly increased those challenges but the financial repercussions and situation have been closely monitored throughout and the Trustees will ensure that we remain best placed to face the issues which lie ahead. We continue to investigate charity funding / donations that will help us to survive and continue our work as schools re-open.

Independent Examiner

We are again obliged to Terry Huxtable FCCA for agreeing to act as Independent Examiner.

This report, which has been prepared in accordance with special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Signed on behalf of the trustees and board of directors on 25th June 2021.

Rosamund Skinner

Rosamund Skinner
Director/Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE EDUCATION CENTRES BROMLEY LIMITED

I report on the accounts of the company for the year ended 31 March 2021 which are set out on pages 4 to 7.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act 2011) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the accounts under section 145 of the 2011 Act;
to follow the procedures laid down in the general Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act; and
to state whether particular matters have come to my attention.

Basis of independent examiner's report

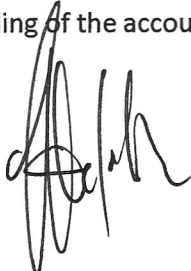
My examination was carried out in accordance with the general directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with the records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view and the report is limited to those matters set out in the statement below.

Independent Examiner's Report

In connection with my examination, no matter has come to my attention:

- '(1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with sections 386 and 387 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of sections 394 and 395 of the Companies Act 2006 and with methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met: or
- '(2) to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

T L Huxtable FCCA
11 Stanhope Grove
Beckenham
Kent BR3 3JB



Date: 26/5/2021

LIFE EDUCATION CENTRES BROMLEY LIMITED

Company Number 03466055 (England & Wales)

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021)

	2021	2020
	£	£
Incoming Resources		
Schools	23,122	49,060
Rotary	4,194	
Donations	616	4,650
Scarf Commission	11,493	1,830
Grants		7,500
Bank Interest	20	77
Govt Retention	14,676	
Sale of Mobiles	970	
Other Income	125	76
Total Income	£ 55,216	£ 63,193
Direct Charitable Expenditure		
Educators - Salary and social security costs	37,678	39,556
Pensions	1,286	1,219
Educators Expenses	365	119
Towing and maintenance of Mobile Classroom	72	5,242
Parking Charges		2,028
Life Space	- 3,200	3,200
Purchases of Books etc for resale		390
Insurance	1,533	2,514
Maintenance	1,872	1,201
Depreciation	2,200	-
Printing and stationery		114
Training	520	290
Licence to National Office	7,626	8,100
Sundry Expenses	379	80
Total Expenditure	£ 50,331	£ 64,053
Net (outgoing) / incoming resources for year	4,885	- 860
General Fund balance brought forward at 1 April 2020	51,893	52,753
General Fund balance carried forward at 31 March 2021	56,778	51,893

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continued activities and are
in respect of unrestricted funds.

LIFE EDUCATION CENTRES BROMLEY LIMITED
Company Number 03466055 (England & Wales)

BALANCE SHEET AT 31 MARCH 2021

	2021	2020
	£	£
Fixed Assets		
Tangible Assets Note 3	6,600	-
Current Assets		
Debtors	-	-
Prepayments	-	-
Cash at bank and in hand	50,178	51,893
	<u>56,778</u>	<u>51,893</u>
Current Liabilities		
Creditors due within one year - fees in advance	-	-
Net Current Assets	56,778	51,893
Net Assets	<u>£ 56,778</u>	<u>£ 51,893</u>
General Fund Note 4		
Restricted	-	5,500
Unrestricted	26,778	16,393
Reserves	30,000	30,000
General Fund unrestricted	<u>£ 56,778</u>	<u>£ 51,893</u>

For the year ended 31 March 2021, the company was entitled to exemption from audit under section 477(2) of the Companies act 2006.

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

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps accounting records which comply with section 386; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company at the end of the financial period and of its results for the period then ended in accordance with requirements of section 393, and which otherwise comply with the requirements of this Act relating to the accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The accounts were approved by the board on 30th June 2021 and signed on its behalf by:

Rosamund Skinner
 R Skinner
 Directors

M
 T. Kitchener

LIFE EDUCATION CENTRES BROMLEY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

a Basis of Accounting

The financial statements have been prepared under the historical cost convention and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

b Incoming resources

All incoming resources are included when the company is entitled to the income and the amount can be quantified with reasonable accuracy.

c Tangible Fixed Assets and depreciation

Tangible fixed assets are stated at cost where they have been purchased by the company or at a fair market value at the time of their coming into possession of the company where they have been donated or acquired other than by purchase.

Depreciation is provided to write off the cost of each asset, less its estimated residual value, over its expected useful life on the following basis:

Life Space Purchased 2021 25% pa on straight line basis

2 TRUSTEES EXPENSES

No remuneration is paid to the trustees and directors for their services. Expenses totalling £0 (2018: £9) were reimbursed to 0 (2018 : 1) trustees during the year. These expenses were for travelling, postage, printing, stationery and computer costs incurred in respect of their duties for the company.

3 TANGIBLE FIXED ASSETS

	MCR	Life Space	Total
At Valuation	£	£	£
Cost at 1.4.20	119,505		119,505
Cost during year	-	8,800	8,800
Written off in year	119,505		119,505
Cost at 31 March 2021	-	8,800	8,800
Depreciation			
Agg. Depreciation at 1.4.20	119,505	-	119,505
Depreciation 2021	-	2,200	2,200
Agg. Depn on items sold	119,505	-	119,505
Agg. Depreciation at 31 March 2021	-	2,200	2,200
Net Assets at 31st March 2021	-	6,600	-

LIFE EDUCATION CENTRES BROMLEY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4 RESERVES	2021	2020
	£	£
General Fund		
Balance carried forward	30,000	30,000
	<u>30,000</u>	<u>30,000</u>

5 MEMBERS GUARANTEES

The number of members at the balance sheet date was 5 and their liability to contribute to the assets, in the event of the company being wound up, is a maximum of £1 each.

6 CONTROLLING PARTY

For the whole period, the company was under the control of directors, all of whom are also Trustees of the Charity.