

**Charity No:**  
1080747  
**Company No:**  
03944179



# **Annual Report and Accounts 2021/2022**

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## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY

### COMPANY INFORMATION

**Charity Name:** Lifeskills – Learning for Living

**Charity No:** 1080747

**Company No:** 03944179

Lifeskills – Learning for Living, The Create Centre, Smeaton Road, Bristol, BS1 6XN

Tel: 0117 9224511

E-mail: [manager@lifeskills-bristol.org.uk](mailto:manager@lifeskills-bristol.org.uk)

Website: [www.lifeskills-bristol.org.uk](http://www.lifeskills-bristol.org.uk)

**Registered Office:** The Create Centre, Smeaton Road, Bristol, BS1 6XN

**Bankers:** The Co-operative Bank, PO Box 250, Delf House, Skelmersdale, WN8 6WT

### MISSION STATEMENT

To maintain Lifeskills – Learning for Living as a Centre of Excellence dedicated to improving the safety and wellbeing of the community.

The Centre aims to reduce unintentional injury and to promote a safe and healthy lifestyle by influencing attitudes and changing behaviour.

### DIRECTORS

Chairman: Kevern Jenkin

Treasurer: Steve Roberts, resigned 5<sup>th</sup> July 2021

Maxine Targett

Paul Tooth, resigned 12<sup>th</sup> May 2021

Edwina Whitwell

Julie Lansley

Tim Grice appointed 12<sup>th</sup> May 2021

Wendy Parker, appointed 12<sup>th</sup> May 2021

### PATRONS

Dr John Hooper, Chief Executive, The Institute of Clinical Research

Julie Mytton, Professor of Public Health Health, UWE Bristol

Christian Oakland, Accident & Emergency Consultant, North Bristol NHS Trust

Katrina Phillips, Chief Executive, Child Accident Prevention Trust (CAPT)

Colin Whiteside, Former Lifeskills Treasurer

Errol Taylor, Chief Executive, RoSPA

Tom Mullarkey, MBE

### BOARD OF DIRECTORS

**Directors:** The Directors of the Charitable Company ("the charity") are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the "Directors". As set out in the Articles of Association the Chairman of Directors is nominated by the Board which will also nominate a further four Directors – thus making a minimum total of five. No Director shall be re-appointed if he/she shall have been in office for a continual period of 12 years.

On their election to office, all Directors are provided with an Induction Pack.

Lifeskills has a Business Risk Assessment Policy that is reviewed annually.

## **PARTNER ORGANISATIONS**

The following organisations pledged their financial and/or resource support:

Avon & Somerset Constabulary  
Avon Fire and Rescue Service  
Bath & North East Somerset Council  
Bristol City Council  
British Transport Police  
Child Accident Prevention Trust  
Co-op Stores  
Gas Safe Charity

Great Western Railway  
North Somerset Council  
Red Cross  
Royal National Lifeboat Institution  
Royal Society for the Prevention of Accidents  
South Gloucestershire Council  
Wales and West Utilities  
Western Power Distribution

## **SUPPORTING ORGANISATIONS**

Lifeskills is supported by organisations from the statutory and voluntary sectors.

We wish to thank all our supporters for their continued input and commitment towards the delivery of safety education through the Lifeskills approach.

## **Chairman's Report**

This year has been one of both change and consolidation.

In September 2021 Andy Townsend left the Charity after over 20 years of management and service. During this time he took us from small beginnings to the significant Safety charity we now are. We wish him well in his future career. Gemma Graville has been appointed as Centre Manager from his departure and under her steady new leadership we have opened our doors again to school visits from September 2021. There were around 3900 visits in the 6 months to the end of the financial year.

The reopening was greatly aided by the return of over 50 of our previous volunteers supported by the recruitment of 30 new trainees. By April 2022 we had 80 fully trained volunteer guides in place, which allowed us to increase our school visits towards pre-pandemic numbers.

Following the extended furlough closure, the staff returned with enthusiasm to adapt the sets to Covid regulations and retrain the volunteers. Dan Radford joined the team from September 2021 to assist Celia Pendlington in the management of the school visits. Sam Jury continued her very successful programme of volunteer recruitment and then took up the role of Partnership and Development Manager to promote Lifeskills' profile with our Partners and interested Businesses.

The Directors continued to meet on Zoom once a month to support the Operations team in our management changes and school visit restarts. Our Finance Director Steve Roberts left in July 2021 due to other work pressures. We are now seeking a replacement Finance Director for the Board. Gemma Graville has worked closely with the Directors throughout to manage Budget and Account.

The overall financial position at the end of the financial year shows spending exceeding income by approximately £18k for the year. Whilst it is disappointing to see this loss, we believe the overall position has been contained through the period of Pandemic Closure by careful management and the diligent use of the furlough scheme. We remain very much a going concern.

On July 9th 2021 we were privileged to receive a visit from HRH Princess Anne to present us with the Queens Award and to celebrate our 20th anniversary. Because of Covid restrictions attendance numbers were limited but our staff and a number of volunteers were able to attend. This is the third time Princess Anne has visited us and we are very grateful for the continuing Royal interest.

We approach the next year with confidence, having now re-established our core delivery of Safety Training to schools and are now exploring other possibilities which will deliver other Safety messages in parallel with the schools programme.

**Kevern Jenkin**  
**Chairman**

## REPORT FROM THE DIRECTORS/MANAGEMENT BOARD for the YEAR ENDED 31 MARCH 2022

The Directors/Management Board are pleased to present their report together with the financial statements charity for the year ended 31 March 2022.

Reference and administrative details of the charity, its Trustees and advisers are set out on pages 1 and 2 and form part of this report. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the revised Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Directors/Trustees confirm that they have complied with the duty to have due regard to public benefit guidance published by the Charity Commission.

### Articles of Association

Lifeskills – Learning for Living is a Company Limited by Guarantee and a Registered Charity governed by its Articles of Association, which were reviewed and updated during 2012.

Directors have detailed responsibilities to ensure that the Charity delivers its Mission Statement.

### Objects of the Charity

Lifeskills – Learning for Living is a safety education Centre based in Bristol. Lifeskills resembles a “village” where realistic “sets” have been built that include a supermarket, houses, garden, a health centre, road, a building site, dark alley, electricity sub-station, railway line, and beach.

Lifeskills helps children, adults with learning disabilities, professionals working in early years settings and older people learn about safety in a fun and practical way. Every year about 30,000 children in the West of England area require hospital treatment for injuries, many of which could have been prevented through education and training. Throughout the UK, road and home accidents account for around 19 deaths per day. Lifeskills aims to bridge the gap that often exists between knowledge and behaviour, to make a significant contribution to reducing the number of deaths and injuries sustained, that are caused either in the home, on the road or during leisure time.

To achieve this, Lifeskills offers the opportunity to:

- all primary schools in the former Avon area to book a Year 6 (10/11 years of age) class visit
- professionals working with adults and children with learning disabilities to train to use the facilities in order to deliver appropriate training for their service users
- all schools working with children with learning disabilities to book and visit
- work with older people (60+), to book visits and experience appropriate training programmes (temporarily stopped due to funding)
- train staff in early years settings, childminders and Health Visitors to deliver appropriate safety training to families

#### Lifeskills

- uses trained Volunteer Guides to facilitate its education and training programmes
- evaluates the programmes delivered
- encourages partnerships with businesses
- encourages partnerships with the statutory and voluntary sectors
- makes use of the media
- supports the Safety Centres Alliance (SCA)

**Purpose and Philosophy** - Lifeskills is a registered charity committed to reducing the number of unintentional injuries to children and young people, those with learning disabilities, and older people. Lifeskills aims to create a safer environment and understands that experimenting and risk-taking are a part of growing up and every day life and strives to secure low injury rates without compromising health and quality of life.

**The need for Lifeskills** - Unintentional injury is a leading cause of death among children and young people, second only to cancer. Emergency admissions to hospital are the result of the most serious injuries. An estimated 1 million admissions every year are due to unintentional injuries. Children from the poorest families are five times more likely to die from unintentional injury and sixteen times more likely to die in house fires than children from more wealthy families. They are also more likely to be admitted to hospital and to be admitted with more severe injuries.

“Falls are a major concern among older people with the health and social care costs of a hip fracture estimated at £20,000”. (RoSPA, Big Book of Accident Prevention (2012)). Injuries following a fall can seriously restrict a person’s ability to live an independent and fulfilling life.

Adults with learning disabilities are some of the most vulnerable people in the community and, as the trend is towards as many people living independently as possible, the need for accessible safety training has increased. It has long been recognised that life expectancy for people with learning disabilities is lower than that of the general population and some of this discrepancy is put down to lack of understanding about healthy eating and healthy lifestyles.

Many "accidents" are predictable events that can be prevented by adopting the right safety measures through education and training, which Lifeskills provides.

**The Public Benefit of Lifeskills' work** – Lifeskills' programmes help to reduce unintentional injuries to our main client groups: children, adults with learning disabilities, children with special educational needs, and older people. The Lifeskills approach is interactive and bridges the gap that often exists between knowledge and behaviour. It is designed to help people learn about safety in a fun and practical way, specifically in the home, on the road and during leisure time. Within the client groups, the charitable work of Lifeskills is available to all sections of the community in local authority areas covering Bristol, Bath and North East Somerset, North Somerset and South Gloucestershire.

Schools in areas of high health need are given priority booking for sessions and every effort is made to ensure that no schools are disadvantaged by the inability to pay the full entry fee.

**Organisation** - Lifeskills has a number of Patrons (5) and a Board of Directors (5). The Board meets four times a year to administer the Charity. Lifeskills employs one full-time and four part-time members of staff responsible for the day to day running of the Centre and its programmes, who are responsible to the Board.

**Charitable Activities** - Lifeskills can deliver five key programmes namely a Children's Programme, a Special Educational Needs Programme, an Independent Living Programme for adults with learning disabilities, an Early Years Programme and an Older People's Programme, the final two of which are currently not being delivered due to funding.

The **Children's Programme** supports the delivery of the Key Stage 2 Personal, Social and Health Education (PSHE) Curriculum in schools. Lifeskills teaches risk assessment by increasing knowledge, understanding and skill.

Visitor numbers in 2021/22 were significantly lower than previous years. During the financial year 2021/22 3,662 Year 6 Primary School children visited the Centre bringing the overall total to 188,268. Due to the Covid Pandemic, Lifeskills was unable to reopen its doors to visitors until September 2021 and group sizes had to be reduced to meet Covid restrictions.

Our Children's Programme is highly valued by schools and following their visit, we receive letters from children and teachers acknowledging, not only the excitement, but also the learning experience.

For the programme to remain successful and well respected, it is imperative that the content and the method of delivery are regularly reviewed and updated. The programme is delivered by our guides and huge thanks are due to each and every one of them.

School teachers are asked to complete an "Agreement" for their visit, clearly stating the expectations on both Lifeskills, for the delivery of the programme and on the school to make the necessary arrangements and commitment to follow-up work after the visit.

The **Independent Living Programme** supports the delivery of the White Paper, 'Valuing People: A New Strategy for Learning Disabilities for the 21<sup>st</sup> Century' (2001) and the subsequent 'Valuing People Now; A New Three-year Strategy for People with Learning Disabilities' (2009). The programme aims to support people with learning disabilities who are working towards living more independently by providing accessible resources and training opportunities. Carers and professionals attend a training session at the Centre in order to use the Lifeskills scenarios to effectively deliver accessible safety and healthy living messages to their service users. A range of resources including DVDs and accessible leaflets/books have been produced in order to extend the safety training beyond their visits.

This year there were 50 visits to the centre – some as one off, one to one visits and others visiting in groups and/or making repeat visits. 6 different organisations have benefitted from bringing service users to the centre. Annual visitor numbers were affected by the Covid pandemic as the Centre was closed to visitors until September 2021. 21 people who support adults with learning disabilities attended training days held at Lifeskills in order to use the resources to deliver independent living training to their client group.

We value the links with people working for a wide range of organisations supporting adults with learning disabilities and thank them for their continued support.

The **Special Educational Needs (SEN) Programme** continues to provide sessions for schools, colleges and children's services across the region. There were 174 SEN visits with 14 different organisations, some of these were repeat visits for small groups of children. Annual visitor numbers were affected by the Covid pandemic as the Centre was closed to visitors until September 2021. 14 people working with children in schools and children's services trained to bring groups to Lifeskills. Feedback from teachers following these visits is very positive and they were particularly appreciative of the input from the guides.

The **Older People's Programme** supports the delivery of the National Service Framework for Older People with particular emphasis on falls prevention. Older people are particularly at risk of injuries in the home, and for this reason the Lifeskills programme aims to promote independence for older people by showing how they can keep themselves safer and healthier. Activities are currently suspended due to funding cuts.

**Early Years Programme** – The Early Years Programme aims to help parents identify the safety concerns that may arise with young children and learn how to overcome them.

**Partner Organisations** - Lifeskills has informal dialogue with each of its Partner Organisations, which is key to Lifeskills' operational delivery, reflecting current and appropriate practice and standards.

**Evaluation and Monitoring** - Using Qwizdom handsets we gather data on pre and post-visit safety knowledge from visiting pupils. The results show the significant effects this type of learning has. The children answer 6 questions, and results are showing an average improvement from 31% correct answers pre-visit to 83% post-visit. These findings provide key evidence that the Lifeskills approach works and can be used in funding bids and applications.

Information is also collected about the numbers of visitors and where they are from e.g. schools located in disadvantaged areas. This information allows us to identify those schools to be targeted during the phased booking procedure. Teachers complete a satisfaction questionnaire following their visit to Lifeskills, asking them to score all aspects of the visit. Generally, the statistics and additional comments are incredibly complimentary and there is little room for improvement. We do though always strive for perfection in everything we do.

**Sharing Best Practice** - Lifeskills supports initiatives organised by the Royal Society for the Prevention of Accidents and the Safety Centres Alliance in developing excellent partnerships and sharing best practice.

**Fundraising and Finance** - Fundraising continues to be a challenge. Our fundraising strategy is reviewed each year and identifies the following approaches for our core funding: partner organisations, entry fees, charges for training, grant giving bodies and charitable trusts and other general fundraising.

Lifeskills continues to be dependent on contributions from all these sources and we would like to thank all our funders for their generosity and support. Thanks too to those of our Volunteer Guides who have financially supported Lifeskills by their contributions through the Gift Aid scheme. We also greatly appreciate the support from Bristol City Council regarding our lease agreement, without which Lifeskills would be facing serious financial challenges.

**Publicity and Media Coverage** - We continue to take opportunities to promote Lifeskills whenever we can.

**Meeting our Legal/Financial/Risk Management Responsibilities** - Lifeskills strives to meet all the requirements of both Company Law and the Charity Commission together with other relevant Legal / Financial obligations. We work closely with our professional consultants: Burton Sweet, our Finance Auditors; Markel (UK) Ltd, our Insurers and WF Accounting, our Payroll providers. We carry out the requirements of Health and Safety Legislation and Fire Precautions. We consider risk assessment very important, the safety of our workforce being paramount. We have a comprehensive library of policies and procedures, reviewed and updated annually.

We continue to invite our Volunteer Guides and members of staff to apply to become "Members" of Lifeskills, thus affording them the opportunity, in particular, to vote at General Meetings. We welcome those individuals who have joined, as Members, during the year.

#### **Staff List for the year ended 31 March 2022**

General Manager: Andrew Townsend, resigned August 2021

Centre Manager: Gemma Graville

Programme Co-ordinator: Celia Pendlington

Partnerships and Development Manager: Sam Jury

Administrator: Dan Radford, joined September 2021

**Volunteers** - We have 80 volunteers trained as volunteer guides and hosts.

**Related Parties** - Lifeskills has the full support of a large number of statutory and voluntary organisations. These include the emergency services and unitary authorities. These partners support Lifeskills through recurring funding and/or resources. Lifeskills' finances are included within the Financial Accounts section of this Report.



## **Financial Review**

### **Financial Performance**

With a reduced number of schools able to visit during the year, income from school fees was significantly reduced to £22.4k. We also maintained some income via the sale of a video resource which came to £3.8K.

General donations are showing an increase from 37.2k in the prior year to £75.7k in the current year. Two significant contributors to this figure were grants from the John James Foundation and the Garfield Weston Trust. This figure also includes an £8.1k insurance settlement following disruption to services caused by the Covid Pandemic. Total funds from donations and legacies are showing a decrease of £27.4k. This is due to an amount of £52.4k paid via the Coronavirus Job Retention Scheme that was made during the prior year. There was no Investment income earned in the year. The amount earned in the prior year was nil.

Expenditure on unrestricted funds increased from £172.2 to £187.9k. This was due to the Centre reopening to visitors in September and amendments required to make the Centre Covid safe for visitors and staff.

Total Staff Costs for the year were £90.2k, a fall of £28.7k on the prior year. This was mostly down to changes in key personnel during the year. £1,564 of the cost relates to statutory recognition of a provision for potential holiday pay accrued by staff.

All expenditure from designated funds of £34.3k is depreciation attributable to the capitalised redevelopment costs. This cost will be incurred on an annual basis for another 5 to 6 years.

This year the result from unrestricted activities was a deficit of 48.5k of which 32.3k relates to depreciation. The total of all Funds now stands at £304k, a decrease of 52.2k from the prior year indicating that the charity maintained its position with regard to unrestricted funds.

### **Reserves Policy**

The Directors have determined a policy whereby the Unrestricted Funds not committed or invested in tangible fixed assets ("free reserves") held by the Charity should be a minimum of 12 months of resources expended.

Based on previous years (not affected by Covid) levels of expenditure this figure equates to approximately £200,000. The Balance Sheet for the year ending 31 March 2022 shows Unrestricted General Funds of £165,005, which is below this target. However, as a result of careful expenditure management and savings made on staff costs we believe the figure to be close to a one year expenditure.

The target has been set at this level because at the commencement of each year Lifeskills has effectively no guaranteed income other than pre-booked school visits. This level of free reserves would therefore enable Lifeskills to continue for a full year in the event that all income streams ceased. It also provides some degree of security of service continuity to our school visitors.

### **Investment Policy**

The investment policy of Lifeskills is embodied in its Articles of Association which state any funds not immediately required for its purposes may be invested in such shares, stocks, funds, securities or property, land or investments as thought fit.

The Directors have always taken the view that it is desirable to hold such investments in liquid form, and as such our Reserves are placed with a variety of bodies that enable Lifeskills to spread its risk and take advantage of the security offered by the Financial Services Compensation Scheme (FSCS).

Lifeskills continues to invest through a number of organisations, whilst at the same time taking advantage of higher interest rates available from medium term investment commitments. This is alongside maintaining sufficient liquid assets to meet all financial obligations.

**Future Strategy** - The Charity plans to continue and enhance its activities outlined in the forthcoming years, subject to satisfactory funding arrangements. The Operational Plan forms the foundation of ongoing work undertaken.

**Risk Review** - Lifeskills has conducted its own review of major risks to which the Charity is exposed, both management and operational, and systems have been established to mitigate those risks. These are identified in the Lifeskills Operational Plan. In this regard a fundraising strategy is reviewed annually, allowing for the

diversification of fundraising and activities. Partner Organisations - our major supporters and providers of advisory, resource and financial support maintain informal dialogue throughout the year. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

As part of the ongoing review of the financial controls within Lifeskills, a review of the insurance portfolio is carried out annually, which identified and confirmed that all risks have been properly assessed and that the levels of indemnity are relevant to the business. Markel (UK) Ltd have been our insurers for the year.

In light of the recent pandemic, we have paid particular attention to the associated risks in running our programmes and have put specific measures in place to address them.

**Auditors** – In June 2021 Burton Sweet were elected to carry out an independent examination of the charity's accounts on an ongoing basis.

**Responsibilities of the Directors** - 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 Charitable Company as at the Balance Sheet date. It also states its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements the Directors should follow best practice and:

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

The Directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charitable Company. They will enable them to ensure that the financial statements comply with the Companies Act 2006. The Directors are also responsible for safeguarding the assets of the Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Going Concern** - After making appropriate enquiries, the Directors have a reasonable expectation that the charity has adequate resources to continue in operation for not less than twelve months from the date of this report. The Directors have therefore used the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

### **The impact of uncertainties due to Britain exiting the European Union**

Lifeskills is a Bristol based charity deriving its income from school entry fees, voluntary donations from partner organisations and other fundraising activities. Its costs are of a relatively fixed nature in the short to medium term.

The impact of Brexit upon the organisation can be addressed under four heads, entry fees, partner organisations, fundraising and costs.

Entry fees - It is unlikely that entry fees will be impacted as a result of the decisions surrounding Brexit, being derived from school visits.

Partner Organisations - The impact on partner organisations may be positive or negative while the current reduced uncertainty has the potential to improve commercial forecasts and possibly revenue streams. Public sector donations are expected to remain relatively unaffected.

Fundraising - This remains a challenging area of activity over which the impact of Brexit is difficult to quantify.

Costs - As Lifeskills costs are relatively stable in nature the impact of Brexit is assessed as low in this area.

### **Impact of the Covid pandemic**

The Covid-19 pandemic and the safety measures that have been put in place have impacted the ability for the main schools programme of Lifeskills to operate. In the immediate future Lifeskills has been able to diversify its activities by offering online resources to schools, in some part mitigating the effect on the schools programme.

The schools programme restarted in September 2021. However, as Covid was still a significant concern, schools were initially booked in at a reduced capacity. Whilst this has impacted income, Lifeskills still has sufficient cash reserves to continue operating as a going concern.

**Statements as to disclosure of information to auditors** - The Directors have taken all the necessary steps to make themselves aware, as Directors, of any relevant audit information and to establish that the auditors are aware of that information.

As far as the Directors are aware, there is no relevant audit information of which the company's auditors are unaware.

The Directors have prepared this report in accordance with the provisions applicable to companies subject to the small companies regime.

**Approved by the Directors and signed on their behalf by:**

A handwritten signature in black ink, appearing to read 'P. Kevern Jenkin'.

**Kevern Jenkin**  
**Chair**

Dated: 10 December 2022

**Lifeskills - Learning for Living  
(a company limited by guarantee)  
Independent auditors' report to the members of Lifeskills – Learning for Living  
for the year ended 31 March 2022**

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**Independent examiner's report to the trustees of Lifeskills Learning for Living ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Joshua Kingston, BSc ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: 10 December 2022

**LIFESKILLS - LEARNING FOR LIVING**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

**YEAR ENDED 31 MARCH 2022**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
<b>Income from:</b>					
Donations and legacies	<b>2</b>	112,193	-	112,193	139,559
Charitable activities	<b>3</b>	26,253	-	26,253	28,999
Other trading activities	<b>4</b>	900	-	900	-
<b>Total income</b>		<u>139,346</u>	<u>-</u>	<u>139,346</u>	<u>168,558</u>
<b>Expenditure on:</b>					
Raising funds	<b>5</b>	18,480	-	18,480	15,124
Charitable activities	<b>6</b>	169,388	3,695	173,083	157,097
<b>Total expenditure</b>		<u>187,868</u>	<u>3,695</u>	<u>191,563</u>	<u>172,221</u>
<b>Net income/(expenditure)</b>	<b>7</b>	(48,522)	(3,695)	(52,217)	(3,663)
<b>Transfer between funds</b>	<b>15</b>	(15)	15	-	-
<b>Net movement in funds</b>		<u>(48,537)</u>	<u>(3,680)</u>	<u>(52,217)</u>	<u>(3,663)</u>
<b>Total funds at start of year</b>	<b>15</b>	352,523	3,680	356,203	359,866
<b>Total funds at end of year</b>	<b>15</b>	<u>303,986</u>	<u>-</u>	<u>303,986</u>	<u>356,203</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

**The notes on pages 13 to 19 form part of these financial statements  
See note 10 for fund-accounting comparative figures**

**LIFESKILLS - LEARNING FOR LIVING****BALANCE SHEET****AS AT 31 MARCH 2022****Company number: 03944179**

	<b>Note</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Fixed assets</b>			
Tangible assets	<b>11</b>	138,981	173,241
		<u>138,981</u>	<u>173,241</u>
<b>Current assets</b>			
Debtors	<b>12</b>	13,097	39,974
Cash at bank and in hand		165,723	167,735
		<u>178,820</u>	<u>207,709</u>
<b>Liabilities</b>			
Creditors : amounts falling due within one year	<b>13</b>	(13,815)	(24,747)
<b>Net current assets</b>		<u>165,005</u>	<u>182,962</u>
<b>Net assets</b>		<u><u>303,986</u></u>	<u><u>356,203</u></u>
<b>FUNDS</b>			
<b>Unrestricted funds</b>			
General funds	<b>16</b>	165,005	179,282
Designated funds	<b>16</b>	138,981	173,241
<b>Restricted funds</b>	<b>16</b>	-	3,680
<b>Total funds</b>		<u><u>303,986</u></u>	<u><u>356,203</u></u>

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

The members have not required the charitable company to obtain an audit of its accounts for the period in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the Trustees on 10 December 2022 and are signed on their behalf by:

Kevern Jenkin  
Chairman

**The notes on pages 13 to 19 form part of these financial statements**

## **1 Accounting policies**

### **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Companies Act 2006, Charities Act 2011, the Financial Reporting Standard 102 (FRS102) and the requirements of the Charities Statement of Recommended Practice based thereon.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern.

### **Income**

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

### **Expenditure**

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

### **Raising funds**

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of

### **Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

### **Pension costs and other post-retirement benefits**

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

### **Tangible fixed assets**

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £1,000 are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

Centre Refit - over 10 years; straight line

### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

### **Cash and cash equivalents**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be estimated. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**LIFESKILLS - LEARNING FOR LIVING**  
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**1 Accounting policies (*continued*)**

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trust. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note of the financial statements.

**2 Income from: Donations and legacies**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Donations	75,693	-	75,693	37,177
Grants from Partner Organisations	36,500	-	36,500	50,000
Coronavirus Job Retention Scheme	-	-	-	52,382
	<u>112,193</u>	<u>-</u>	<u>112,193</u>	<u>139,559</u>

All income from donations and legacies in 2021 was unrestricted.

**3 Income from: Charitable activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Schools entry fees	26,253	-	26,253	28,999
	<u>26,253</u>	<u>-</u>	<u>26,253</u>	<u>28,999</u>

All income from charitable activities in 2021 was unrestricted.

**4 Income from: Other trading activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Training	900	-	900	-
	<u>900</u>	<u>-</u>	<u>900</u>	<u>-</u>

All income from other trading activities in 2021 was unrestricted.

**5 Expenditure on: Raising funds**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Salary: SWIFT Fundraising	18,480	-	18,480	15,124
	<u>18,480</u>	<u>-</u>	<u>18,480</u>	<u>15,124</u>

All expenditure on raising funds in 2021 was unrestricted.



**LIFESKILLS - LEARNING FOR LIVING**  
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**6 Expenditure on: Charitable activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
<b>Business</b>				
Consultancy	1,172	-	1,172	841
Service charge	21,568	-	21,568	-
Insurance	2,728	-	2,728	2,417
Subscriptions	1,790	-	1,790	2,273
Catering	285	-	285	-
Printing, postage and stationery	2,668	-	2,668	1,221
Publicity	-	-	-	1,744
Sundry expenses	-	-	-	451
<b>Staff</b>				
Costs (Salaries)	89,485	-	89,485	103,726
Expenses - Staff	442	-	442	252
Staff training	378	-	378	75
DBS	435	-	435	52
Volunteer guide expenses	5,194	-	5,194	4,100
Gifts	65	-	65	33
Clothing	432	-	432	-
<b>Development</b>				
Furniture/Fittings/Equipment	3,999	-	3,999	32
Repairs/Maintenance	1,724	-	1,724	1,437
<b>Projects</b>				
Older People	-	3,018	3,018	-
Redevelopment	-	677	677	-
Depreciation	34,260	-	34,260	34,260
<b>Governance Costs</b>				
Accountancy and financial advice	369	-	369	360
Audit fees (Prior year)	-	-	-	1,543
Independent examination fees	2,394	-	2,394	2,280
	<u>169,388</u>	<u>3,695</u>	<u>173,083</u>	<u>157,097</u>

All expenditure on charitable activities in 2021 was unrestricted.

**LIFESKILLS - LEARNING FOR LIVING**  
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**7 Net income/(expenditure) for the year**

This is stated after charging:

		<b>2022</b>	2021
		<b>£</b>	£
Auditors' remuneration	- for examination services	-	-
	- over(under) accrual	-	1,543
Independent examiners' remuneration	- for examination services	2,394	2,280
Trustees' travel, meeting and training expenses		-	-
Depreciation		34,260	34,260
		<b>=====</b>	<b>=====</b>

No Trustees have been reimbursed for their out of pocket travel expenses (2021: Nil).

No Trustee received any remuneration during the year.

Aggregate donations from Trustees, key management personnel, and other related parties was £Nil (2021: £Nil).

**8 Staff costs and numbers**

The aggregate payroll costs were:

	<b>2022</b>	2021
	<b>£</b>	£
Wages & salaries	83,894	109,769
Social security costs	2,594	5,188
Pension contributions	3,733	3,944
	<b>=====</b>	<b>=====</b>
	<b>90,221</b>	<b>118,901</b>

No employee received emoluments of more than £60,000 in the current or prior year.

The average weekly number of employees during the year was 4 (2021: 5), calculated on the basis of average headcount.

The total employment benefits received by key management personnel including employer national insurance and employer pension were £43,373 (2021: £74,662).

**9 Taxation**

The charity is exempt from corporation tax on its charitable activities.

**LIFESKILLS - LEARNING FOR LIVING**  
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**10 Statement of Financial Activities comparative figures**

<b>For the year ended 31 March 2021</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2021 £</b>
<b>Income from:</b>			
Donations and legacies	139,559	-	139,559
Charitable activities	28,999	-	28,999
Other trading activities	-	-	-
<b>Total income</b>	<b>168,558</b>	<b>-</b>	<b>168,558</b>
<b>Expenditure on:</b>			
Raising funds	15,124	-	15,124
Charitable activities	157,097	-	157,097
<b>Total expenditure</b>	<b>172,221</b>	<b>-</b>	<b>172,221</b>
<b>Net income/(expenditure) for the year</b>	<b>(3,663)</b>	<b>-</b>	<b>(3,663)</b>
<b>Transfer between funds</b>	207,501	(207,501)	-
<b>Net movement in funds</b>	203,838	(207,501)	(3,663)
<b>Total funds at start of year</b>	148,685	211,181	359,866
<b>Total funds at end of year</b>	<b>352,523</b>	<b>3,680</b>	<b>356,203</b>

**11 Tangible fixed assets**

	<b>Centre Refit £</b>	<b>Total £</b>
<b>Cost or valuation</b>		
At 1 April 2021	342,599	342,599
At 31 March 2022	<b>342,599</b>	<b>342,599</b>
<b>Depreciation</b>		
At 1 April 2021	169,358	169,358
Charge for the year	34,260	34,260
At 31 March 2022	<b>203,618</b>	<b>203,618</b>
<b>Net book value</b>		
At 31 March 2022	<b>138,981</b>	<b>138,981</b>
At 31 March 2021	<b>173,241</b>	<b>173,241</b>

**LIFESKILLS - LEARNING FOR LIVING**  
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**12 Debtors**

	<b>2022</b>	2021
	<b>£</b>	£
<b>Due in less than one year:</b>		
Trade debtors	12,341	39,509
Prepayments and accrued income	756	465
	<u>13,097</u>	<u>39,974</u>

**13 Creditors**

	<b>2022</b>	2021
	<b>£</b>	£
<b>Amounts falling due within one year</b>		
Trade creditors	2,584	7,808
Taxes and social security costs	1,564	1,564
Accruals and deferred income	9,667	15,375
	<u>13,815</u>	<u>24,747</u>

**14 Company Status**

The company is limited by guarantee. Every member of the charity undertakes to contribute such amount as may be required (not exceeding £1 to the charitable company's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member, for payment of the charitable company's debts and liabilities contracted before he or she ceases to be a member.

**15 Movement in funds**

**For the year ended 31 March 2022**

	<b>At 1 Apr 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31 Mar 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds</b>					
Older People Project	3,018	-	(3,018)	-	-
Redevelopment	662	-	(677)	15	-
Redevelopment fixed asset fund	-	-	-	-	-
	<u>3,680</u>	<u>-</u>	<u>(3,695)</u>	<u>15</u>	<u>-</u>
<b>Unrestricted funds</b>					
Redevelopment fixed asset fund	173,241	-	(34,260)		138,981
General funds	179,282	139,346	(153,608)	(15)	165,005
	<u>352,523</u>	<u>139,346</u>	<u>(187,868)</u>	<u>(15)</u>	<u>303,986</u>
<b>Total funds</b>	<u>356,203</u>	<u>139,346</u>	<u>(191,563)</u>	<u>-</u>	<u>303,986</u>

**Restricted funds**

The Older People project trains and educates the over 60's about safety issues.

Redevelopment relates to the costs of redeveloping the centre to meet demand. The transfer from general funds is to cover the expenditure out of the redevelopment fund which was cleared out during the year.

**LIFESKILLS - LEARNING FOR LIVING**  
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**15 Movement in funds (continued)**

**Designated funds**

Redevelopment fixed asset fund - these funds represent the value of tangible fixed assets held in the Balance Sheet and are included within a separate designated fund to indicate that these funds are not available to be spent within general funds or free reserves without the sale of the assets. As at 31 March 2022 this reserve amounted to £138,981 (2021: £173,241).

The transfer in 2021 was to reflect the fact that the initial restriction was discharged when the assets were purchased and this new classification better reflects the status of these funds.

**For the year ended 31 March 2021**

	<b>At 1 Apr 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31 Mar 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds</b>					
Older People	3,018	-	-	-	3,018
Redevelopment	662	-	-	-	662
Redevelopment fixed asset fund	207,501	-	-	(207,501)	-
	<u>211,181</u>	<u>-</u>	<u>-</u>	<u>(207,501)</u>	<u>3,680</u>
<b>Unrestricted funds</b>					
Redevelopment fixed asset fund	-		(34,260)	207,501	173,241
General funds	148,685	168,558	(137,961)	-	179,282
	<u>148,685</u>	<u>168,558</u>	<u>(172,221)</u>	<u>207,501</u>	<u>352,523</u>
<b>Total funds</b>	<u>359,866</u>	<u>168,558</u>	<u>(172,221)</u>	<u>-</u>	<u>356,203</u>

**16 Analysis of net assets between funds**

	<b>Restricted Funds</b>	<b>Unrestricted Designated Funds</b>	<b>Unrestricted General Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>As at 31 March 2022</b>				
Tangible fixed assets	-	138,981	-	138,981
Other net assets	-	-	165,005	165,005
	<u>-</u>	<u>138,981</u>	<u>165,005</u>	<u>303,986</u>
<b>As at 31 March 2021</b>				
Tangible fixed assets	-	173,241	-	173,241
Other net assets	3,680	-	179,282	182,962
	<u>3,680</u>	<u>173,241</u>	<u>179,282</u>	<u>356,203</u>

**17 Related party transactions**

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.