

Company no. 03944179  
Charity no. 1080747

**Lifeskills - Learning for Living**  
**Report and Unaudited Financial**  
**Statements**  
**31 March 2024**

## **Lifeskills - Learning for Living**

### **Reference and administrative details**

**For the year ended 31 March 2024**

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<b>Company number</b>	03944179
<b>Charity number</b>	1080747
<b>Registered office and operational address</b>	The Create Centre Smeaton Road Bristol BS1 6XN
<b>Trustees</b>	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Kevern Jenkin                      Chair Julie Lansley Wendy Parker Maxine Targett Lisa Twyman FCCA              Treasurer Edwina Whitwell
<b>Patrons</b>	Dr John Hooper Julie Mytton Christian Oakland Katrina Phillips Colin Whiteside Errol Taylor Tom Mullarkey
<b>Centre manager</b>	Gemma Graville
<b>Principal bankers</b>	The Co-Operative Bank Plc P.O Box 250 Skelmersdale WN8 6WT
<b>Independent examiners</b>	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

## **Lifeskills - Learning for Living**

### **Chairman's report**

#### **For the year ended 31 March 2024**

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I am very pleased to be able to report that this year has been Lifeskills' strongest yet in our recovery from the effects of the Covid shutdown. We have been able to take 9,664 year 6 children around our safety sets and have covered our outgoing costs in the year as the result of much hard work on fundraising.

As for any charity it is vital that we keep our messages relevant and up to date. We have held discussion with many of our safety sponsors and as a result have made significant changes to the safety experience. We have introduced new messages particularly on online safety and county lines grooming and have updated our set on carbon monoxide to give it more impact. Feedback from schools since the changes has been enthusiastic. Children are growing up in a changing world and it is essential we reflect this in the experience they have at Lifeskills. Our staff and volunteers have responded to this magnificently this year.

Another addition this year is an Activity Book, developed with our sponsors, which is handed out to each individual who visits, to take away after their visit and to reinforce the messages they have received.

Administratively we are now working more efficiently than before with the introduction of improved IT and database giving staff a better work environment. The Directors particularly thank Gemma Graville for her positive leadership of our staff team.

Our volunteer numbers remain about 80 despite the loss this year of a number of long term volunteers. We thank all volunteers for their loyalty and dedication to Lifeskills. Without them we would not be able to provide our service.

Lifeskills continues to provide a safety programme which together with the support of schools and our sponsors helps to prepare children for independent life.

**Kevern Jenkin**  
**Chairman**

## **Lifeskills - Learning for Living**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

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The trustees present their report along with the financial statements of the charity for the year ended 31 March 2024.

Reference 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 and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

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

#### **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.

#### **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.

Trustees 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 diner, road, a building site, park, dark alley, electricity sub-station, railway line, and beach.

Lifeskills helps children, people with learning disabilities, and professionals working in early years settings 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; and
- train staff in early years settings, childminders and Health Visitors to deliver appropriate safety training to families (temporarily stopped due to funding).

## **Lifeskills - Learning for Living**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

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To support activities, 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; and
- supports the Safety Centres Alliance (SCA).

#### **Achievements and performance**

**Purpose and Philosophy** - Lifeskills is a registered charity committed to reducing the number of unintentional injuries to children and young people and those with learning disabilities. 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.

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 and children with special educational needs. 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 (7) and a Board of Directors (6). The Board meets four times a year to administer the Charity. Lifeskills employs two full-time and three 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 four key programmes namely a Children’s Programme, a Special Educational Needs Programme, an Independent Living Programme for adults with learning disabilities and an Early Years Programme, the last of which is currently paused due to funding.

## **Lifeskills - Learning for Living**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

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**The Children's Programme** - Lifeskills 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 during 2023/4 have increased from the previous year with 9,664 Year 6 Primary School children visiting the Centre during the financial year. This brings the overall total to 205,694.

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. During the financial year we have updated 5 of our scenarios to include brand new messages around drugs, alcohol, vaping, cyber safety and child exploitation. Changes were made with the advice and support of our partners and have been extremely well received by schools.

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 21st 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 239 visitors accessed the centre – some as one off, one to one visits and others visiting in groups and/or making repeat visits. 52 organisations have benefitted from bringing service users to the centre. 42 people who support people 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 190 SEN visitors from 17 different organisations, some of these were repeat visits for small groups of children. Feedback from teachers following these visits is very positive and they were particularly appreciative of the input from the guides.

**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. Activities are currently suspended due to funding cuts.

## **Lifeskills - Learning for Living**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

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**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 Ombea 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 35% correct answers pre-visit to 84% 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 for the next academic year. 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. Any suggestions for improvements are taken into consideration and implemented where possible.

**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** - 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.

**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: Godfrey Wilson, our independent examination provider; 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 2024**

Centre Manager: Gemma Graville

Programme Co-ordinator: Dan Radford

Partnerships and Development Manager: Sam Jury

Volunteering Officer: Amy Weston Parkes

Officer Supervisor: Jane MacDonnell, joined April 2023

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

## **Lifeskills - Learning for Living**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

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**Partners** - 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**

Income from school entry fees has increased significantly from £63.3k in 22/23 to £80k. This is due to visitor numbers returning to a similar level to those pre Covid.

General donations are showing a significant increase from £95.1k in 22/23 to £102.8k in the current year. This was partly due to changes in the way that some annual funding was allocated which led to funding being classed as a general donation rather than a Partner Donation.

Three donations, totalling £22k, from Wales and West Utilities, Bristol PCT and Quartet, relate to restricted funding that was used for significant scenario developments.

Total funds from donations and legacies are showing at £158.3k, which is a decrease of £1k on last year. Investment income of £739 was earned during the year. The amount earned in the prior year was nil.

Expenditure on unrestricted funds increased from £219.9k in the prior year to £251.3k. This was mainly due to the hiring of a 5th staff member and some funded scenario improvements.

Total staff costs for the year were £117.1k, an increase of £24.5k on the prior year. This was down to the hiring of a 5th staff member.

All expenditure from designated funds of £37.5k is depreciation attributable to the capitalised redevelopment costs. This cost will be incurred on an annual basis over the lifetime of the redevelopment.

This year the result from unrestricted activities was a deficit of £24.9k of which £37.5k relates to depreciation.

##### **Reserves Policy**

The Trustees 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 expenditure.

Based on previous years (not affected by Covid) levels of expenditure this figure equates to approximately £200k. The Balance Sheet for the year ending 31 March 2024 shows unrestricted general funds of £197.8k, 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.



## **Lifeskills - Learning for Living**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

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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.

The reserves policy will be reviewed and updated in the coming year to ensure it remains appropriate for the charity's activities.

#### **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.

**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.

## **Lifeskills - Learning for Living**

### **Report of the trustees**

**For the year ended 31 March 2024**

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#### **Structure, governance and management**

##### **Board of 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 "trustees". As set out in the Articles of Association the Chairman of trustees is nominated by the Board which will also nominate a further four trustees – thus making a minimum total of five. No trustee shall be re-appointed if he/she shall have been in office for a continual period of 12 years.

As stated in the Governing Document:

- apart from the first charity trustees, every trustee must be appointed for a term of up to six years by a unanimous resolution passed at a properly convened meeting of the charity trustees;
- a trustee is eligible for reappointment for more than one six-year term;
- if a trustee chooses to retire before the six-year term, this needs to be done in writing (but only if enough charity trustees will remain in office when the notice of resignation takes effect to form a quorum for meetings); and
- in selecting individuals for appointment at charity trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

It is crucial that any trustee joining feels enthusiastic and committed to the vision, values, mission and purpose of Lifeskills. A skills audit may be carried out and regularly monitored by the current trustees to clarify what gaps need to be filled when a trustee leaves or a new trustee is taken on.

Potential trustees must be above the age of 18 and have skills or experience that have been identified as being of benefit to the charity. They may be approached in a variety of ways including word of mouth, emails, professional networks, and advertisements. Candidates that have expressed an interest in becoming a trustee will be contacted by the Chairman or Centre Manager by phone, video call or face-to-face to explore whether they would be appropriate and wish to continue. If they wish to proceed further, they are invited to:

- send in a CV and covering letter, outlining their relevant interests, skills and experience and how they would be able to contribute to Lifeskills; and
- meet at least two current trustees for a semi-structured interview. This could well be at a Committee Meeting.

If it is then decided that the new person can be taken on as trustee, eligibility checks will be followed up including reference requests and DBS checks where necessary. They will receive an induction and requested to declare any conflicts of interest.

##### **Partner Organisations**

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

Avon & Somerset Constabulary	North Somerset Council
Avon Fire and Rescue Service	South Gloucestershire Council
Bristol City Council	Specsavers
Co-op Stores	Uplands Construction
Electrical Safety First	Wales and West Utilities
National Grid	Yunex Traffic

## **Lifeskills - Learning for Living**

### **Report of the trustees**

#### **For the year ended 31 March 2024**

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##### **Statement of responsibilities of the trustees**

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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

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

The trustees 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 ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

##### **Independent examiners**

Godfrey Wilson Limited were appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 24 July 2024 and signed on their behalf by



Kevern Jenkin (Chair)

## **Independent examiner's report**

### **To the trustees of**

#### **Lifeskills - Learning for Living**

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I report to the trustees on my examination of the accounts of Lifeskills - Learning for Living (the charitable company) for the year ended 31 March 2024, which are set out on pages 12 to 25.

#### **Responsibilities and basis of report**

As the trustees of the charitable 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 charitable 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 the charitable company'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 material 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 charitable 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.

*William Guy Blake*

Date: 24 July 2024

**William Guy Blake ACA**

**Member of the ICAEW**

For and on behalf of:

**Godfrey Wilson Limited**

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

## Lifeskills - Learning for Living

### Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2024

	Note	Restricted £	Unrestricted £	2024 Total £	Restated 2023 Total £
<b>Income from:</b>					
Donations	2	22,000	136,312	<b>158,312</b>	159,268
Charitable activities	3	-	84,857	<b>84,857</b>	68,489
Investments		-	739	<b>739</b>	-
<b>Total income</b>		<u>22,000</u>	<u>221,908</u>	<u><b>243,908</b></u>	<u>227,757</u>
<b>Expenditure on:</b>					
Raising funds		-	59,153	<b>59,153</b>	51,903
Charitable activities		<u>11,179</u>	<u>192,167</u>	<u><b>203,346</b></u>	<u>167,986</u>
<b>Total expenditure</b>	5	<u>11,179</u>	<u>251,320</u>	<u><b>262,499</b></u>	<u>219,889</u>
<b>Net income / (expenditure)</b>		10,821	(29,412)	<b>(18,591)</b>	7,868
Transfers between funds		<u>(4,560)</u>	<u>4,560</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	6	6,261	(24,852)	<b>(18,591)</b>	7,868
<b>Reconciliation of funds:</b>					
Total funds brought forward		<u>-</u>	<u>311,854</u>	<u><b>311,854</b></u>	<u>303,986</u>
<b>Total funds carried forward</b>		<u><u>6,261</u></u>	<u><u>287,002</u></u>	<u><u><b>293,263</b></u></u>	<u><u>311,854</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the accounts.

The 2023 comparatives have been restated as described in note 16 to the accounts. In the prior year all income and expenditure was unrestricted.

## Lifeskills - Learning for Living

### Balance sheet

As at 31 March 2024

	Note	£	2024 £	Restated 2023 £
<b>Fixed assets</b>				
Tangible assets	9		89,172	122,140
<b>Current assets</b>				
Debtors	10	10,442		15,287
Cash at bank and in hand		210,816		183,156
		221,258		198,443
<b>Liabilities</b>				
Creditors: amounts falling due within 1 year	11	(17,167)		(8,729)
<b>Net current assets</b>			204,091	189,714
<b>Net assets</b>			293,263	311,854
<b>Funds</b>	14			
Restricted funds			6,261	-
Unrestricted funds				
Designated funds			89,172	122,140
General funds			197,830	189,714
<b>Total charity funds</b>			293,263	311,854

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

Approved by the trustees on 24 July 2024 and signed on their behalf by



Kevern Jenkin (Chair)

## **Lifeskills - Learning for Living**

### **Notes to the financial statements**

**For the year ended 31 March 2024**

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#### **1. Accounting policies**

##### **a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Lifeskills - Learning for Living meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

##### **b) Going concern basis of accounting**

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

##### **c) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

##### **d) Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

##### **e) Funds accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

##### **f) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## Lifeskills - Learning for Living

### Notes to the financial statements

For the year ended 31 March 2024

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#### 1. Accounting policies (continued)

##### g) 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. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of direct costs as follows:

	2024	2023
Raising funds	16%	15%
Charitable activities	84%	85%

##### h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Leasehold improvements	10 years straight line
Computer equipment	4 years straight line

Items of equipment are capitalised where the purchase price exceeds £1,000.

##### i) Debtors

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

##### j) Cash at bank and in hand

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.

##### k) 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 measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

##### l) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.



## Lifeskills - Learning for Living

### Notes to the financial statements

#### For the year ended 31 March 2024

#### 1. Accounting policies (continued)

##### m) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key source of estimation uncertainty that has a significant effect on the amounts recognised in the financial statements is depreciation as described in note 1h above.

#### 2. Income from donations

	Restricted £	Unrestricted £	2024 Total £	Restated 2023 Total £
Donations	-	102,812	102,812	95,141
Grants	22,000	33,500	55,500	64,127
<b>Total income from donations</b>	<b>22,000</b>	<b>136,312</b>	<b>158,312</b>	<b>159,268</b>

In the prior year, all income from donations was unrestricted.

#### 3. Income from charitable activities

	2024 Total £	2023 Total £
School entry fees	80,007	63,304
Other income	4,850	5,185
<b>Total income from charitable activities</b>	<b>84,857</b>	<b>68,489</b>

#### 4. Government grants

The charitable company receives government grants, defined as funding from South Gloucestershire Council, North Somerset Council, Bristol City Council and PCC Avon & Somerset (additionally from National Lottery and B&NES Council in 2023), to fund charitable activities. The total value of such grants in the period was £24,380 (2023: £39,000). There are no unfulfilled conditions or contingencies attaching to these grants.

## Lifeskills - Learning for Living

### Notes to the financial statements

For the year ended 31 March 2024

#### 5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2024 Total £
Office costs	-	-	11,253	<b>11,253</b>
Consultancy	16,800	218	-	<b>17,018</b>
Staff costs (note 7)	33,846	74,640	8,571	<b>117,057</b>
Volunteer costs	-	9,262	-	<b>9,262</b>
Development	-	8,541	-	<b>8,541</b>
Printing and stationary	-	8,887	-	<b>8,887</b>
Advertising and marketing	4,128	-	-	<b>4,128</b>
Accountancy and independent examination	-	-	3,060	<b>3,060</b>
Depreciation	-	37,528	-	<b>37,528</b>
Insurance	-	-	3,765	<b>3,765</b>
Premises	-	42,000	-	<b>42,000</b>
				-
<b>Sub-total</b>	<b>54,774</b>	<b>181,076</b>	<b>26,649</b>	<b>262,499</b>
Allocation of support and governance costs	<u>4,379</u>	<u>22,270</u>	<u>(26,649)</u>	<u>-</u>
<b>Total expenditure</b>	<b><u>59,153</u></b>	<b><u>203,346</u></b>	<b><u>-</u></b>	<b><u>262,499</u></b>

Total governance costs were £2,580 (2023: £2,586).

#### Prior period comparative - restated

	Raising funds £	Charitable activities £	Support and governance costs £	2023 Total £
Office costs	-	-	11,139	11,139
Consultancy	16,800	1,174	-	17,974
Staff costs (note 7)	31,323	53,289	7,986	92,598
Volunteer costs	-	9,197	-	9,197
Development	-	4,843	-	4,843
Printing and stationary	-	1,079	-	1,079
Accountancy and independent examination	-	-	2,586	2,586
Depreciation	-	37,187	-	37,187
Insurance	-	-	3,135	3,135
Premises	-	40,151	-	40,151
<b>Sub-total</b>	<b>48,123</b>	<b>146,920</b>	<b>24,846</b>	<b>219,889</b>
Allocation of support and governance costs	<u>3,780</u>	<u>21,066</u>	<u>(24,846)</u>	<u>-</u>
<b>Total expenditure</b>	<b><u>51,903</u></b>	<b><u>167,986</u></b>	<b><u>-</u></b>	<b><u>219,889</u></b>

Expenditure allocations have been re-stated to better reflect the requirements of the SORP and to increase clarity for the reader. The restatement is purely between categories and has not affected total expenditure.

## Lifeskills - Learning for Living

### Notes to the financial statements

#### For the year ended 31 March 2024

##### 6. Net movement in funds

This is stated after charging:

	2024 £	2023 £
Depreciation	37,528	37,187
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration (excluding VAT)	<u>2,150</u>	<u>2,155</u>

In common with other charities of our size and nature we use our independent examiners to assist with the preparation of the financial statements.

##### 7. Staff costs and numbers

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	109,790	87,244
Social security costs	2,944	1,808
Pension costs	<u>4,323</u>	<u>3,546</u>
	<u>117,057</u>	<u>92,598</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Centre Manager and the Partnership and Development Manager. The total employee benefits of the key management personnel were £65,563 (2023: £49,199).

	2024 No.	2023 No.
Average head count	<u>5</u>	<u>4</u>

##### 8. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

## Lifeskills - Learning for Living

### Notes to the financial statements

For the year ended 31 March 2024

#### 9. Tangible fixed assets

	Leasehold improvements £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2023	356,999	5,946	<b>362,945</b>
Additions in year	<u>4,560</u>	<u>-</u>	<u><b>4,560</b></u>
At 31 March 2024	<u>361,559</u>	<u>5,946</u>	<u><b>367,505</b></u>
<b>Depreciation</b>			
At 1 April 2023	239,318	1,487	<b>240,805</b>
Charge for the year	<u>36,042</u>	<u>1,486</u>	<u><b>37,528</b></u>
At 31 March 2024	<u>275,360</u>	<u>2,973</u>	<u><b>278,333</b></u>
<b>Net book value</b>			
<b>At 31 March 2024</b>	<u>86,199</u>	<u>2,973</u>	<u><b>89,172</b></u>
At 31 March 2023	<u>117,681</u>	<u>4,459</u>	<u>122,140</u>

#### 10. Debtors

	2024 £	Restated 2023 £
Trade debtors	<b>10,136</b>	14,657
Prepayments	<u><b>306</b></u>	<u>630</u>
	<u><b>10,442</b></u>	<u>15,287</u>

#### 11. Creditors : amounts due within 1 year

	2024 £	Restated 2023 £
Trade creditors	<b>1,345</b>	4,579
Accruals	<b>3,016</b>	4,150
Deferred income (note 12)	<u><b>12,806</b></u>	<u>-</u>
	<u><b>17,167</b></u>	<u>8,729</u>

## Lifeskills - Learning for Living

### Notes to the financial statements

#### For the year ended 31 March 2024

<b>12. Deferred income</b>	<b>2024</b>	<b>Restated 2023</b>
	<b>£</b>	<b>£</b>
At 1 April 2023	-	9,667
Deferred during the year	<b>12,806</b>	-
Released during the year	-	(9,667)
At 31 March 2024	<b>12,806</b>	-

Deferred income relates to school entry fees invoiced in advance of attendance.

#### 13. Analysis of net assets between funds

	<b>Restricted funds £</b>	<b>Designated funds £</b>	<b>General funds £</b>	<b>Total funds £</b>
Tangible fixed assets	-	89,172	-	<b>89,172</b>
Current assets	6,261	-	214,997	<b>221,258</b>
Current liabilities	-	-	(17,167)	<b>(17,167)</b>
<b>Net assets at 31 March 2024</b>	<b>6,261</b>	<b>89,172</b>	<b>197,830</b>	<b>293,263</b>

  

<b>Prior period comparative - restated</b>	<b>Restricted funds £</b>	<b>Designated funds £</b>	<b>General funds £</b>	<b>Total funds £</b>
Tangible fixed assets	-	122,140	-	122,140
Current assets	-	-	198,443	198,443
Current liabilities	-	-	(8,729)	(8,729)
<b>Net assets at 31 March 2023</b>	<b>-</b>	<b>122,140</b>	<b>189,714</b>	<b>311,854</b>

## Lifeskills - Learning for Living

### Notes to the financial statements

For the year ended 31 March 2024

#### 14. Movements in funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2024 £
<b>Restricted funds</b>					
County Lines project	-	10,000	(4,979)	-	<b>5,021</b>
Carbon Monoxide project	-	12,000	(6,200)	(4,560)	<b>1,240</b>
<b>Total restricted funds</b>	<b>-</b>	<b>22,000</b>	<b>(11,179)</b>	<b>(4,560)</b>	<b>6,261</b>
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
Fixed assets fund	122,140	-	(37,528)	4,560	<b>89,172</b>
Total designated funds	122,140	-	(37,528)	4,560	<b>89,172</b>
General funds	189,714	221,908	(213,792)	-	<b>197,830</b>
<b>Total unrestricted funds</b>	<b>311,854</b>	<b>221,908</b>	<b>(251,320)</b>	<b>4,560</b>	<b>287,002</b>
<b>Total funds</b>	<b>311,854</b>	<b>243,908</b>	<b>(262,499)</b>	<b>-</b>	<b>293,263</b>

#### Purposes of restricted funds

County Lines project This project is to design and implement a scenario to educate visitors on the dangers posed by County Lines gangs.

Carbon Monoxide project This project is to update the fire safety scenarios to educate visitors on the dangers posed by Carbon Monoxide.

#### Purposes of designated funds

Fixed assets fund This fund recognises the charity's funds held as fixed assets.

#### Purposes of transfers between funds

The transfer to unrestricted funds are to recognise the purchase of upgrades to the carbon monoxide demonstrations using restricted funds. The restriction has been discharged by the purchase of the fixed assets.

## Lifeskills - Learning for Living

### Notes to the financial statements

For the year ended 31 March 2024

#### 14. Movements in funds (continued)

Prior period comparative - restated

	At 1 April 2022 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2023 £
<b>Unrestricted funds</b>					
<i>Designated funds:</i>					
Fixed assets fund	<u>138,981</u>	<u>-</u>	<u>(37,187)</u>	<u>20,346</u>	<u>122,140</u>
Total designated funds	<u>138,981</u>	<u>-</u>	<u>(37,187)</u>	<u>20,346</u>	<u>122,140</u>
General funds	<u>165,005</u>	<u>227,757</u>	<u>(182,702)</u>	<u>(20,346)</u>	<u>189,714</u>
<b>Total unrestricted funds</b>	<u>303,986</u>	<u>227,757</u>	<u>(219,889)</u>	<u>-</u>	<u>311,854</u>
<b>Total funds</b>	<u><u>303,986</u></u>	<u><u>227,757</u></u>	<u><u>(219,889)</u></u>	<u><u>-</u></u>	<u><u>311,854</u></u>

#### 15. Related party transactions

There were no related party transactions in the current or prior period.

## Lifeskills - Learning for Living

### Notes to the financial statements

#### For the year ended 31 March 2024

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#### 16. Restatement of prior year balances

The comparative financial statements have been restated due to a change in interpretation of the Charity SORP in respect of deferred grant income.

<b><i>Income from donations</i></b>	General donations £	Grants from partners £	Total £
Per original accounts	75,101	68,949	144,050
Recognition of income received	<u>20,040</u>	<u>(4,822)</u>	<u>15,218</u>
Revised income from donations	<u>95,141</u>	<u>64,127</u>	<u>159,268</u>
<b><i>Deferred income</i></b>			Total £
Per original accounts			39,178
Reversal of deferred income			<u>(39,178)</u>
Revised deferred income			<u>-</u>
<b><i>Trade debtors</i></b>			Total £
Per original accounts			39,157
Reversal of trade debtors			<u>(24,500)</u>
Revised trade debtors			<u>14,657</u>