

Lifecentre

Annual report and unaudited financial statements

for the period from 1 January 2020 to 31 March 2021



Charity Registration No. 1127779
Company Registration No. 06766164 (England and Wales)

Legal and administrative information

Trustees	Alistair MacFarlane (S. A. MacFarlane) Charlotte Pexton (R. C. Pexton) Andrea Clarke Mark Oliver
Secretary	Lou Moore
Charity number	1127779
Company number	06766164
Principal address	PO Box 58 Chichester West Sussex P019 8UD
Registered office	PO Box 58 Chichester P019 8UD
Independent examiner	Jordan Abbott BSc ACA Jones Avens Limited Piper House 4 Dukes Court Bognor Road Chichester West Sussex P019 8FX
Bankers	Lloyds Bank plc 10 East Street Chichester West Sussex P019 1HJ

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Executive summary

Lifecentre's vision is to bring hope, guidance and fresh possibilities to those who have had an unwanted sexual experience and are on a journey of transformation. We achieve this by provide in therapeutic services for survivors of rape and sexual abuse of all genders and ages and their close supporters. The services we provide include in person, telephone, online or email counselling and a telephone and text helpline. We also provide training to organisations.

The charity's objectives are:

- to relieve persons who have suffered sexual abuse by providing counselling services.
- to develop services which will empower individuals and families where sexual violation has created dysfunction in their ordinary life,
- to promote public awareness of the issues which surround trauma-inducing life experiences, particularly those of sexual violation,
- to strengthen people who are supporting survivors of sexual violation, be that parents, partners or close friends.

Lifecentre's values are:

We create safety

Enabling others to open-up freely.

We help people to feel comfortable and have safe conversations free from fear and the disturbances of the outside world.

We cherish diversity

Seeing the unique potential in everyone.

We welcome people of all ages, faiths and backgrounds without preconceptions, and listen deeply to their stories.

We show kindness

Ensuring every person in our community feels valued.

We relentlessly care for those in need of support, tending to their physical, mental and spiritual needs.

We nurture hope

Believing in a brighter future.

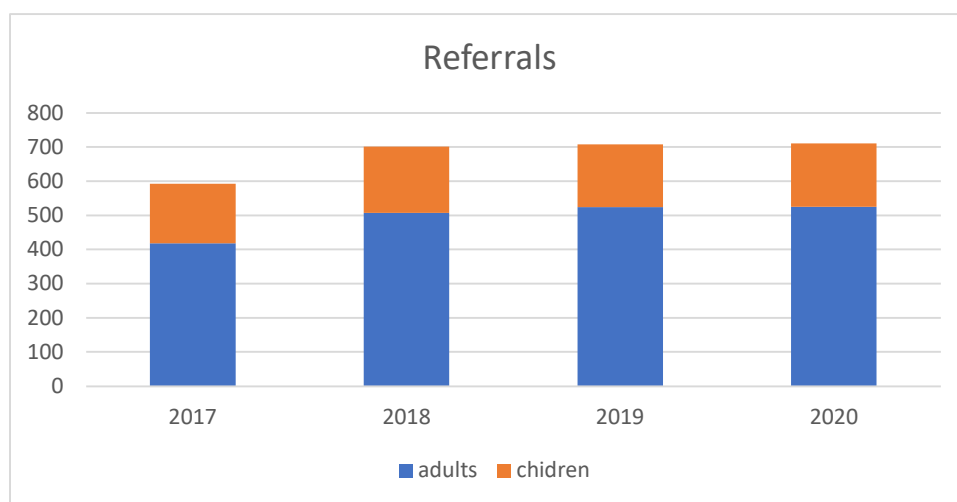
We approach every challenge with an infectious optimism, inspiring others to see light in the darkest times.

Annual summary

This year, we planned to employ a youth outreach worker and develop our group support offer. Both were put on hold due to the impact of the pandemic and lockdown, effecting our ability to meet in groups and engage young people in schools and clubs. We do still intend to develop these in the next financial year.

During this financial period, Lifecentre has continued to deliver its aims by supporting individuals of all ages and all genders with counselling and helpline support.

Lifecentre has seen a slight but steady growth in referrals over the last few years and this pattern continued into this financial period. At the end of this financial period, we had taken a total of 6,974 referrals since commencing counselling in 2001. Demand for counselling has grown every year and we are currently the busiest we have ever been.



Demand for our helpline exceeds our capacity to provide, with many callers unable to get through due to high demand. There were 3,512 call attempts during the period and our volunteers took 975 calls.

There has also been a growth in clients supported over the last few years. We experienced a slight reduction this year, supporting 503 clients. This was due to the disruptions in our services caused by the pandemic.



We have achieved results this year which show counselling with Lifecentre makes an incredible difference to the lives of our clients. They report having fewer issues with depression, anxiety, eating disorders and addictions to name a few.

“(My) anxiety has lessened, (I am) feeling confident and back in control of my life – I'm going out more and realised this wasn't my shame or fault.”

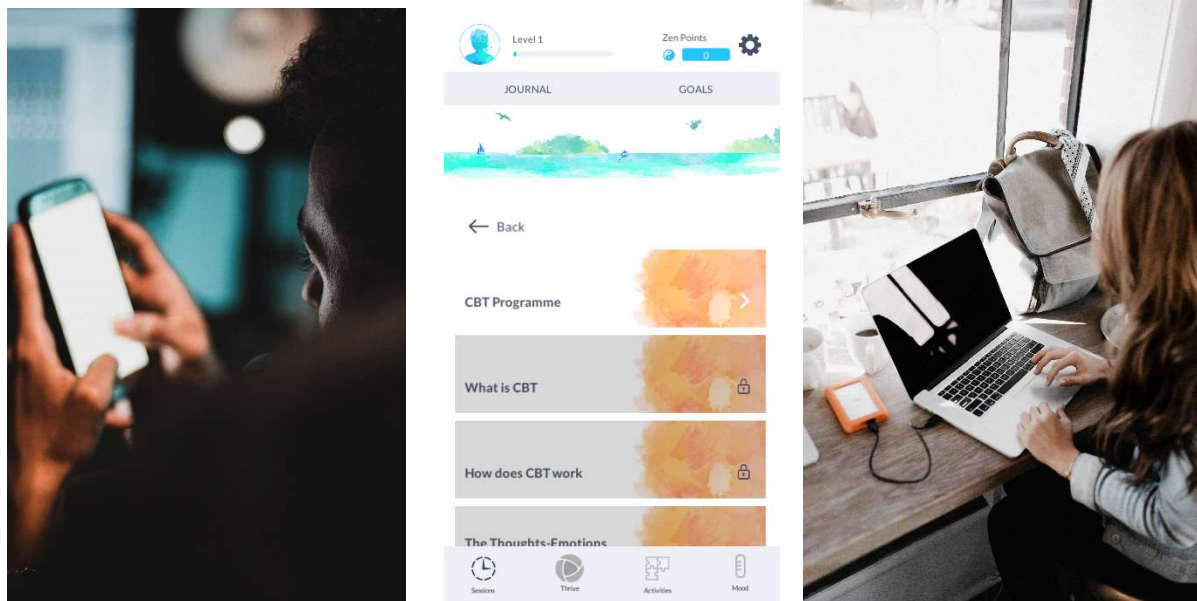
Despite the pandemic, we continued to provide high quality support to clients who wanted it. The pandemic changed our counselling service delivery as we moved our support to telephone or online counselling, instead of in person. During this period 54% of our counselling was provided over the telephone, with 23% provided online and 23% provided in person. Some clients preferred the anonymity of remote support. Some clients did not want to receive a remote service and waited for in person counselling to resume.

“The whole experience in general has been extremely positive. I have actually found it much more comfortable on zoom .. because I am relaxed in my own environment and I definitely felt a lot less pressure. I have learnt a lot of methods and strategies to cope with .. varied things we experience in day-to-day life in a much more positive way.”

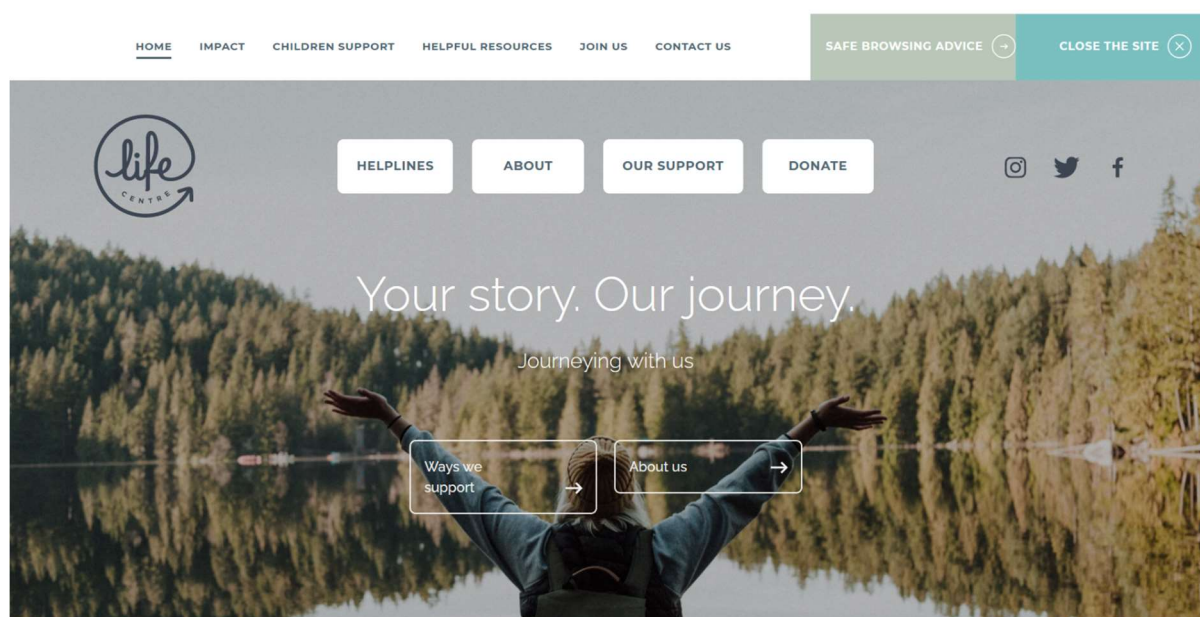
Unfortunately, we were unable to support our primary school children through the first lock down and had to stop our group support. Advice from our professional bodies led to the decision not to provide this non-verbal support remotely. We resumed the service as soon as we were safely able to do so. At the beginning of 2021, we employed additional children's therapists to extend our capacity.



We are delighted that we were able to secure funding to provide additional support to our clients through this difficult and challenging time. Our counsellors provided some additional telephone support to waiting clients. We also introduced legal clinics to support clients with help from Irwin Mitchell Solicitors. We have invested in Thrive, an NHS approved app to support client wellbeing, which will be rolled out next year.



In 2021 we celebrate 20 years of supporting clients in West Sussex and to mark this anniversary, we have been working on developing a new website, which launches in May. To develop the site, we worked with the trustees and the senior leadership team to review our vision, mission and values. The new site will include a resources hub with information to support clients on their journey, including information on reporting to the police, help with experience flashbacks and self-harm to name a few.



The challenges the pandemic brought, necessitated the development of our communications and IT infrastructure.

At the end of June, Rape Crisis Surrey and Sussex closed. With the support of the Police and Crime Commissioners office and NHS England, we managed to maintain the therapeutic support that their clients were already receiving, by taking on the RCSAS counsellors. This made a significant difference to the lives of those receiving support.

"This therapy has given me my life back. I am stronger and happier than I have ever been in my whole life."

Objectives and activities

Counselling

The effect of sexual abuse and rape on our clients is devastating. Those who have experienced sexual abuse or rape are more likely to have a range of physical and mental health conditions including anxiety, flashbacks, sleep problems, stress, eating disorders, personality disorders, lack of confidence and lack of trust in others. Not surprisingly, survivors can find it difficult to manage everyday life.

Abuse and rape also put great pressure on other family members, we also support siblings, parents and other close family members.

Our clients referred to us with the following issues in this period:

- 73% were or had been depressed,
- 50% of our adult clients and 24% of under 18 clients were not in education, employment or training when referred.
- 48% of the clients we met in this period had thought about suicide; 33% attempted suicide,
- 47% had self-harmed,
- 28% were facing drug and/or alcohol related issues.
- 27% had mental health issue,
- 27% had an eating problem,

The traumatic effects are often severe and deeply rooted, which is why Lifecentre offers up to 18, hour-long counselling sessions and more by agreement. 40% of those clients who responded in this period, said that the sexual abuse/rape had taken place in a domestic context.

Counselling has been delivered during 2021 by thirty paid counsellors and play therapists, all of whom have a service contract with Lifecentre. All counsellors and play therapists receive monthly supervision from an external professional supervisor. Supervisors meet three times a year for regulation of clinical guidelines. Prior to commencing counselling, all new referrals attend a comprehensive initial assessment to

assess their suitability for the service, their mental health and specific needs. We are committed to work in collaboration with other professionals involved in the client's care and to liaise with them as necessary before counselling starts.

We delivered a total of 6,192 sessions during this period to 503 clients. These sessions were spread fairly evenly across Chichester, Worthing and Crawley although Worthing was slightly busier this year. This period, due to the pandemic 54% of our support was delivered by telephone counselling, 23% online and 23% in person.

Counselling is offered free of charge, but adult clients are asked to consider making a donation towards the costs of their counselling if they are able to do so.

"I feel I've been able to talk about things I have never spoken about with anyone."

Email counselling

We had 26 adult survivors engage through our email counselling service which continued to provide an important service to survivors who are not yet ready to see someone in person. Our email counselling service delivered 226 sessions.

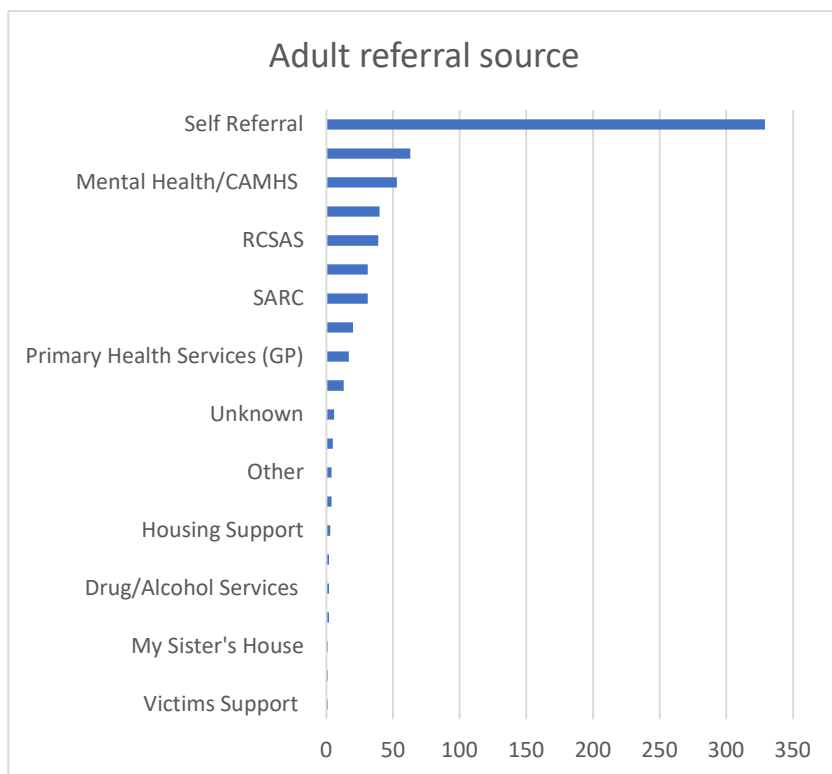


Adult counselling

All of our clients have experienced some form of sexual abuse or are a close family member or supporter of someone who has. This is the primary issue they wish to work through in counselling.

During the period we have received 902 referrals for counselling, 710 in 2020 and 192 in the first three months of 2021.

667 (74%) of these were from adults, 570 (85%) were from women, 87 (13%) men and the rest either not stating or were transgender clients.



Adult referrals

Adult referrals were from the following sources:

49% self-referral

9% police

8% mental health services

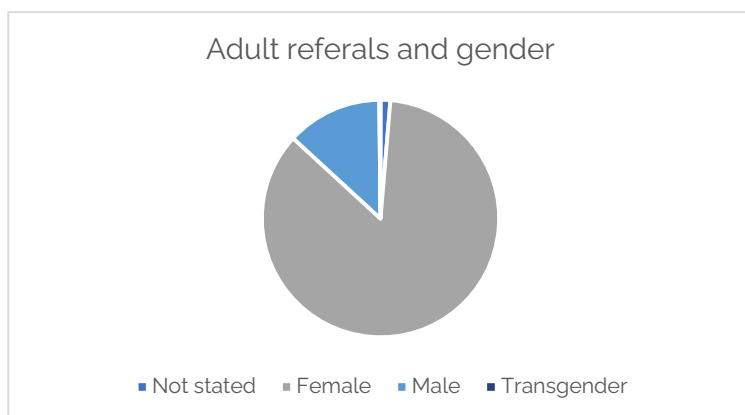
6% Sussex partnership NHS trust

6% Rape Crisis Surrey and Sussex

5% SARC

5% Children's services

12% from other agencies including Worth Services, family members, housing support and charities.



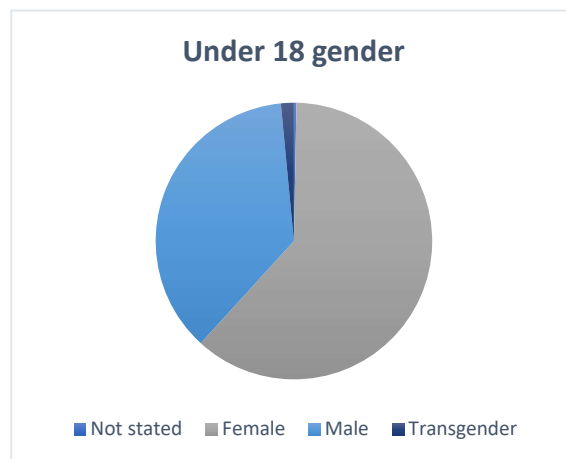
"It's an amazing centre with very capable and experienced therapists. I've never felt this positive exiting therapy. I can't thank you enough."

Under 18 counselling

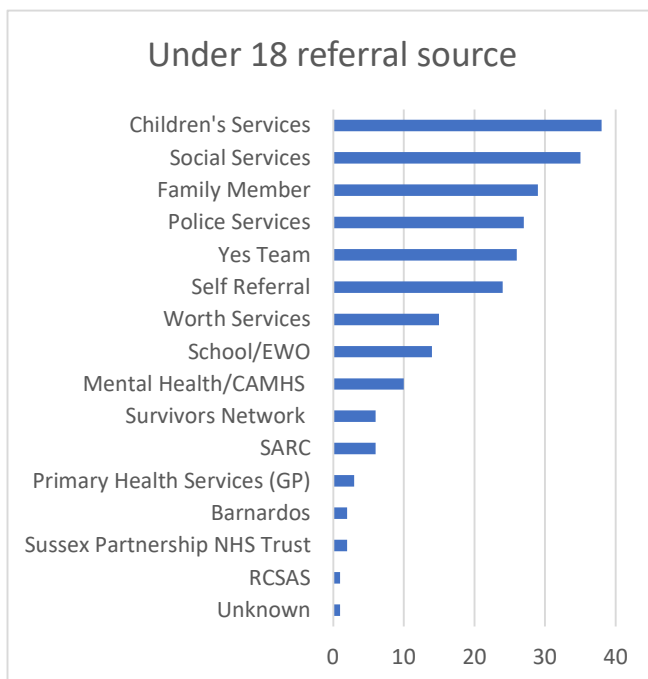
During the period, 239 referrals were received from

those under the age of 18. 80% of our clients under 18 were aged 11-17 years. 20% were 10 years of age and under.

Of these, 201 (84%) were female, 33 (14%) were male, and 4 (2%) were transgender.



Under 18 referrals



Our under 18s were referred by the following:

16% Children's services

15 % Social services

12% family member

11% police

11% Youth emotional support (YES)

10% self-referral

25% from other agencies including Worth Services, schools, mental health and medical services, SARC and other charities.

"Very satisfying (and) pleasing. (It) gave her a release. A port of call to focus on" – parent of under 18

Achievements and Performance

All counselling clients are invited to complete evaluation forms at the start, middle and end of counselling. These offer Lifecentre and the client a means to assess the outcomes of the counselling and to identify areas for improvement. Levels of satisfaction remained high with those completing feedback demonstrating that their counselling had been of benefit.

Other outcomes this year include:

- 75% improvement in overall client experience of trauma/abuse
- 72% improvement in overall client experience of depression
- 72% improvement in overall client experience of anxiety/stress
- 74% improvement in overall client experience of self-esteem
- 83% Improvement in overall client experience of addictions
- 77% improvement in overall client experience of eating disorders
- 67% improvement in overall client experience of cognitive/learning related problems
- 46% improvement in overall client experience of interpersonal relationships
- 67% improvement in overall client experience of personality problems
- 67% improvement in overall client experience of physical problems
- 55% improvement in overall client experience of work/academic related problems

Helpline and text services

During the period we tried to maintain a consistent level of service on Lifecentre's telephone helpline service. During the first lockdown we did experience some disruption as a large percentage of our volunteers were over 70 and needed to self-isolate.

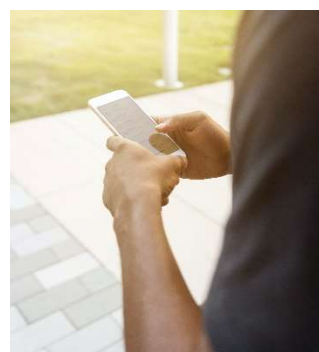


The telephone helpline was for most of the period, open for 4 evening sessions a week. All lines were operated by a mixed gender team (currently 37 trained volunteers) who gave over 1,040 hours of their time. We received 3,512 attempted calls and took 975 phone calls. This tells us that demand outstrips what we are currently able to deliver.

"The only time I feel safe is when I'm on the phone to you at Lifecentre"

- teenage helpline user.

We received 27,248 texts in the period to our text helpline, which is also staffed by volunteers, who sent out 19,087 texts to clients reaching out to the text helpline. This supported 877 clients, 646 of them were new clients



Our helplines provide a valuable service to those survivors of sexual abuse and rape who do not feel ready to undertake counselling but nonetheless need to talk through their experiences. It also supports those who cannot get to Lifecentre venues, due to

rural isolation, being disabled or housebound. Callers come from a wide range of ages and backgrounds. Each has a different story to tell but with many common themes including sexual assault by family members, rape from people known and unknown, exploitation by paedophile rings, ritual abuse, grooming by text and internet, drug rape and forced involvement in making pornography. Callers can be distressed, frightened, even suicidal; some have mental health issues and drugs/alcohol problems.



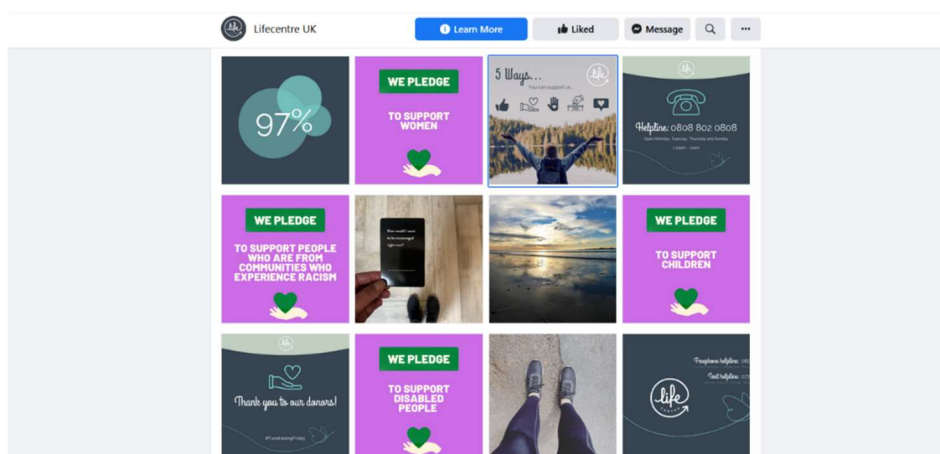
"It's only Lifecentre that has kept me alive this year - you are the only ones who have believed me"

- helpline user

Training

Lifecentre provided less training to other agencies, organisations and charities this year, due to the impact of the pandemic. This is something we intend to develop next year. We did provide some training to the Southern Housing Group Limited.

We have continued to take appropriate opportunities to raise awareness of the issues surrounding sexual violation and of the services available through Lifecentre. We have been active on social media such as Facebook, Twitter and Instagram.



Administration

The administration of the charity has been delivered by an Operations Manager, a post which we made full time in November 2020. The Operations Manager oversees the smooth running of our offices. During this period, we reduced to two part time client support officers (down from three part time CSOs), who spend all their time assisting and supporting clients and counsellors. We employed an additional 1.5 administrators to support the senior leaders and undertake administrative duties. We also have a part time Communications Assistant, who writes our newsletters and updates our website and posts on social media. She also gives a proportion of her time to supporting fundraising activity.



In November 2020 we seconded a project co-ordinator to support our work implementing a new database, developing the communications infrastructure and help us find a suitable premises in Crawley in the next financial year.

Fundraising and financial review

Fundraising activity is undertaken by a contracted fundraiser on a part time basis.



Income breakdown

We are tremendously grateful to all those individuals, trusts and organisations that support Lifecentre, including those who donate anonymously.

We were unable to arrange fundraising events and challenges this year due to the pandemic.

Grants were the main source of our income this period, they included:



Financial review

Charity funds	At 31 March 2021	At 31 December 2019
General unrestricted funds	£299,122	£206,485
Restricted funds	£289,342	£212,081
Total charity funds	£588,464	£418,566
Unrestricted free reserves*	£293,789	£204,849

* excluding unrestricted tangible fixed assets totalling £5,333 (2019: £1,636).

The financial statements show a surplus of income for the year ended 31 March 2021 of £169,898 (2019 surplus £4,767) and the yearend balance sheet position totalled £588,464 (2019 £418,566).

Reserves policy

Lifecentre policy is to have unrestricted reserves of between 3 and 6 months of expected expenditures. The reserves policy is regularly reviewed by trustees and used in day to day management of the charity.

	31 March 2021	31 December 2019
Unrestricted reserves	4 months of 2021/2 budget expense	4.61 months of 2020 budgeted expenses

We are pleased that the unrestricted reserves fall within our policy.

Risk Management

The trustees are responsible for the overseeing of the risks faced by Lifecentre. Detailed considerations of risk are delegated to the Senior Management of the charity. Risks are identified, assessed and controls established throughout the year. A formal review of the charity's risk management processes is undertaken on an annual basis. Risk is managed under the headings of governance, finance, operations and legal.

The main risks identified and the plans to manage those risks are:

- **Reduce capacity within staff team.** Lifecentre's ability to deliver services depends upon having the right team in place. We manage this risk through recruitment to key posts, recruiting a project co-ordinator to increase capacity within the team, succession planning and a pay review in this financial year to help with staff retention.
- **Not securing income required.** Our ability to continue providing services to clients is reliant on funding. We anticipate challenges with this moving forward due to the ongoing financial impact of the pandemic. This risk is managed by developing diversified income streams, diversifying services to support clients in a variety of ways, contingency planning for reduced funding, maintaining contract performance and our reserves policy. We have already secured 83% of income for 2021/2 financial year and are confident that we will meet next year's target.
- **Managing increased referrals following the pandemic.** We anticipate an increased level of referrals after the pandemic due to abuse suffered throughout lockdown. We are actively recruiting for counsellors to increase our capacity, particular for the under 10s. We continue to diversify our income streams to fund this work.
- **Not having enough counselling rooms in Crawley.** Pre-pandemic we were using rooms at the SARC and Broadfield Children and Family Centre, both of which continue to be unavailable to us. We are currently renting some temporary space which is not sufficient moving forward. We will manage this risk by securing a 2-year rental to support our work, while we raise funds for a more permanent solution.

Future plans

We aim to continue to provide high quality services to those who have experienced an unwanted sexual experience and their close supporters. Making sure that our services are available and accessible to those who need them, regardless of age, gender or any other factor. As part of this we want to make sure we are promoting our services across West Sussex so that clients know we are here for them and with a view to recruiting counsellors and volunteers. As 2021 is Lifecentre's 20th year we aim to host an open evening to support this aim.

To make sure we are accessible, we aim to ask our clients about their needs and any potential barriers to accessing our services, including specific groups we feel might be underrepresented in our client group.

We want to develop new client services, including extending our group offer, which will include support for parents of the children we work with. These plans were delayed due to lockdown, but we intend to develop them this year.

We would like to develop an offer to support schools, colleges and universities with the issues of a harassment culture they are facing highlighted by the Everyone's Invited website and the recent Ofsted review. We will scope out what the need is in West Sussex and develop a plan to deliver.

We aim to develop our data management systems this year to improve the client experience.

We will continue to develop our training offer for partners and local organisations.

Structure, Governance and Management

The Charity is a company limited by guarantee and established by memorandum and articles of association, incorporated on 4 December 2008 as amended by special resolution dated 12 February 2009.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

- Alistair MacFarlane (S. A. MacFarlane)
- Charlotte Pexton (R. C. Pexton)
- Andrea Clarke
- Mark Oliver

Lifecentre is an incorporated charity limited by guarantee.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in planning future activities.

The Board of Trustees regularly review and monitor the skills represented on the board with a view to highlighting any gaps in the expertise needed. This awareness will inform recruitment and appointment of new trustees and names will be put forward by the existing trustees or management.

An informal evening is held for any provisional new trustees to meet members of the current board and management. An induction pack of information is provided to provisional new trustees and a CV is requested. All new trustees are required to uphold the vision and values of the Charity and comply with the Company's Memorandum and Articles of Association.

All of the Trustees are members of the Company and guarantee to contribute £10 in the event of a winding up.

Organisational structure

Each trustee takes responsibility for monitoring the charity's activities. The Trustees met four times in the year.

The charity's Chief Executive is responsible for the day-to-day operation of the charity and manages the staff of the charity on behalf of the trustees.

The work of the Charity is delivered through four departments: counselling; helpline and text services; operations and finally fundraising and communications. Each department is managed by designated staff, who have responsibility for the staff and volunteers within that department. A pay policy was published this year, which outlines the pay scales and process for review for key staff roles. The trustees review CEO pay and counsellor pay on an annual basis. Supervisors are contracted in to supervise the clinical work of the counsellors. The trustees' report was approved by the Board of Trustees.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. They 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.

Lifecentre is an organisational member of the British Association of Counselling and Psychotherapy.

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

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Trustee

Dated:

LIFE CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE PERIOD ENDED 31 MARCH 2021

The Trustees, who are also the directors of Life Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that Period.

In preparing these 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 estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.

LIFE CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE CENTRE

I report to the Trustees on my examination of the financial statements of Life Centre (the Charity) for the Period ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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

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

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

Jordan Abbott BSc ACA

Jones Avens Limited
Piper House 4 Dukes Court
Bognor Road
Chichester
West Sussex
PO19 8FX

Dated:

LIFE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD ENDED 31 MARCH 2021

		Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
		01/01/20 to 31/03/21	01/01/20 to 31/03/21	01/01/20 to 31/03/21	01/01/19 to 31/12/19	01/01/19 to 31/12/19
	Notes	£	£	£	£	£
<u>Income from:</u>						
Voluntary income	3	225,001	542,570	767,571	142,158	308,981
Charitable activities	4	188,621	-	188,621	50	170,383
Investments	5	-	-	-	1,113	1,113
Total income		413,622	542,570	956,192	166,873	480,477
<u>Expenditure on:</u>						
Raising funds	6	28,110	9,788	37,898	-	47,596
Charitable activities	7	292,875	455,521	748,396	172,147	428,114
Total resources expended		320,985	465,309	786,294	172,147	475,710
Net income for the Period/ Net movement in funds		92,637	77,261	169,898	(5,274)	4,767
Fund balances at 1 January 2020		206,485	212,081	418,566	217,355	413,799
Fund balances at 31 March 2021		299,122	289,342	588,464	212,081	418,566

The statement of financial activities includes all gains and losses recognised in the Period.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LIFE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	01/01/20 to 31/03/21 £	£	01/01/19 to 31/12/19 £	£
Fixed assets					
Tangible assets	11		202,333		205,098
Current assets					
Debtors	12	38,685		22,899	
Cash at bank and in hand		349,623		225,849	
		<u>388,308</u>		<u>248,748</u>	
Creditors: amounts falling due within one year	13	<u>(2,177)</u>		<u>(35,280)</u>	
Net current assets			386,131		213,468
Total assets less current liabilities			<u>588,464</u>		<u>418,566</u>
Income funds					
Restricted funds	15		289,342		212,081
Unrestricted funds			299,122		206,485
			<u>588,464</u>		<u>418,566</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the Period ended 31 March 2021.

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

The members have not required the company to obtain an audit of its financial statements for the Period in question in accordance with section 476.

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

The financial statements were approved by the Trustees on

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Trustee

Company Registration No. 06766164

LIFE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Life Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 104 The Hornet, Chichester, West Sussex, PO19 7JR.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants, including grants for the purchase of fixed assets, are recognised as incoming resources when receivable. Where grants are given in relation to a set period which straddles a year end, recognition of an appropriate portion of the grant is deferred.

Donated counselling sessions are included in voluntary income. They are valued at the cost usually payable to the counsellor providing the session.

LIFE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and includes attributable VAT which cannot be recovered.

Expenditure is either allocated or apportioned to cost categories based on the estimated amount attributable to that activity in the year. These estimates are based on staff time.

Governance costs are those associated with constitutional and statutory requirements. They include both direct costs and a share of indirect staff costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

All single purchases of fixed assets of less than £1,500 are written off in the year of purchase unless forming part of a more comprehensive scheme where the total cost is £1,500 or more. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Leasehold property	Over 125 years
Fixtures, fittings & equipment	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). No such impairments were noted for the Year Ended 31 March 01/01/20 to 31/03/21.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

LIFE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Reporting period

The company's reporting period has changed from 31 December to 31 March, so the financial statements are presented for a fifteen month period. The primary reason for the change was to bring the accounting period more in line with the typical time frame that funders use for reference. Because of this comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

LIFE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Depreciation

The annual depreciation charge is sensitive to changes in the estimated useful lives and residual value of the assets. The residual values are re-assessed annually and amended where necessary.

3 Voluntary income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	01/01/20 to 31/03/21 £	01/01/20 to 31/03/21 £	01/01/20 to 31/03/21 £	01/01/19 to 31/12/19 £	01/01/19 to 31/12/19 £	01/01/19 to 31/12/19 £
Donations and gifts	37,121	-	37,121	38,008	675	38,683
Grants	187,880	542,570	730,450	104,150	166,148	270,298
	<u>225,001</u>	<u>542,570</u>	<u>767,571</u>	<u>142,158</u>	<u>166,823</u>	<u>308,981</u>

LIFE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

4 Charitable activities

	01/01/20 to 31/03/21 £	01/01/19 to 31/12/19 £
Counselling and support services	33,198	40,731
Services provided under contract	131,974	123,250
Other income	23,449	6,402
	<u>188,621</u>	<u>170,383</u>
Analysis by fund		
Unrestricted funds	<u>188,621</u>	
For the Period ended 31 December 2019		
Unrestricted funds		170,333
Restricted funds		50
		<u>170,383</u>

5 Investments

	Total	Unrestricted funds
	01/01/20 to 31/03/21 £	01/01/19 to 31/12/19 £
Interest receivable	-	1,113
	<u>-</u>	<u>1,113</u>

6 Raising funds

	Unrestricted funds	Restricted funds	Total 01/01/20 to 31/03/21	Total 01/01/19 to 31/12/19
	£	£	£	£
<u>Fundraising costs</u>				
Staff costs	28,110	9,788	37,898	47,596
	<u>28,110</u>	<u>9,788</u>	<u>37,898</u>	<u>47,596</u>

LIFE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

7 Charitable activities

	01/01/20 to 31/03/21 £	01/01/19 to 31/12/19 £
Staff costs	191,654	78,651
Depreciation and impairment	7,889	11,796
Supervisors' & counsellors' fees	259,595	207,558
Premises & utilities	67,271	26,868
Office running costs	139,258	43,627
Legal and professional fees	8,115	1,200
Other costs	21,942	636
	<u>695,724</u>	<u>370,336</u>
Share of support costs (see note 8)	40,510	47,666
Share of governance costs (see note 8)	12,162	10,112
	<u>748,396</u>	<u>428,114</u>
Analysis by fund		
Unrestricted funds	292,875	255,967
Restricted funds	455,521	172,147
	<u>748,396</u>	<u>428,114</u>
For the Period ended 31 December 2019		
Unrestricted funds	255,967	
Restricted funds	172,147	
	<u>428,114</u>	

LIFE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

8 Support costs

	Support costs £	Governance costs £	01/01/20 to 31/03/21 £	Support costs £	Governance costs £	01/01/19 to 31/12/19 £
Staff costs	40,510	-	40,510	47,666	-	47,666
Legal and professional	-	12,162	12,162	-	10,112	10,112
	<u>40,510</u>	<u>12,162</u>	<u>52,672</u>	<u>47,666</u>	<u>10,112</u>	<u>57,778</u>
Analysed between Charitable activities	<u>40,510</u>	<u>12,162</u>	<u>52,672</u>	<u>47,666</u>	<u>10,112</u>	<u>57,778</u>

The trustees consider that all support and governance costs should be allocated to the charitable activities of the charity

Governance costs includes amounts payable to the independent examiners of £1,500 (01/01/19 to 31/12/19- £1,368) and legal fees of £10,662 (01/01/19 to 31/12/19- £8,731).

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the Period, and none of them were reimbursed any expenses.

10 Employees

The average monthly number of employees during the Period was:

	01/01/20 to 31/03/21 Number	01/01/19 to 31/12/19 Number
Administration and fundraising	5	3
Counselling and client support	2	3
Total	<u>7</u>	<u>6</u>

Employment costs

	01/01/20 to 31/03/21 £	01/01/19 to 31/12/19 £
Wages and salaries	252,700	162,430
Social security costs	12,611	8,554
Other pension costs	4,751	2,929
	<u>270,062</u>	<u>173,913</u>

LIFE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

10 Employees

(Continued)

The total amount of employee benefits received by key management personnel for the period was £62,660 (01/01/19 to 31/12/19: £19,098.53) including pension contributions. The salary costs in 2020/1 are for a 15-month period compared to the 12 month period of 2019. In addition to the different time-period, the increase also reflects additional CEO salary as there was no CEO for part of 2019. There was also additional spending on CSO, admin, operations and fundraising to account for growth in the charity and some challenges with working remotely that required additional hours. Life Centre also employed a project manager in 2020/1 to improve the charity's information technology infrastructure, partly required by the pandemic and need for remote working

The Full Time Equivalent (FTE) number of employees during the period was 7 (01/01/19 to 31/12/19: 6).

There were no employees whose annual remuneration was more than £60,000.

11 Tangible fixed assets

	Leasehold property	Fixtures, fittings & equipment	Total
	£	£	£
Cost			
At 1 January 2020	217,114	43,330	260,444
Additions	-	5,122	5,122
At 31 March 2021	217,114	48,452	265,566
Depreciation and impairment			
At 1 January 2020	23,435	31,909	55,344
Depreciation charged in the Period	2,121	5,768	7,889
At 31 March 2021	25,556	37,677	63,233
Carrying amount			
At 31 March 2021	191,558	10,775	202,333
At 31 December 2019	193,679	11,419	205,098

12 Debtors

	01/01/20 to 31/03/21	01/01/19 to 31/12/19
Amounts falling due within one year:	£	£
Trade debtors	83	309
Prepayments and accrued income	38,602	22,590
	38,685	22,899

LIFE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

13 Creditors: amounts falling due within one year

	Notes	01/01/20 to 31/03/21 £	01/01/19 to 31/12/19 £
Deferred income		-	28,706
Trade creditors		-	291
Accruals and deferred income		2,177	6,283
		<u>2,177</u>	<u>35,280</u>

14 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £4,751 (01/01/19 to 31/12/19 - £2,929).

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Worthing fund	195,542	-	(1,862)	193,680	-	(2,121)	191,559
Website Awards 4 All Arun	3,062	-	(1,780)	1,282	-	-	1,282
Counselling Boltini Trust	-	2,000	(2,000)	-	-	-	-
Counselling Chichester	-	-	-	-	5,000	(5,000)	-
Chichester City Council	-	2,484	(2,484)	-	-	-	-
Counselling 25 & under	-	-	-	-	2,246	(1,685)	561
Play Therapy Room	-	5,552	(5,552)	-	-	-	-
Project EKW Mental Health	-	5,000	(5,000)	-	-	-	-
Women and Girls Ministry of Justice	-	-	-	-	3,000	(3,000)	-
Salary Ops Manager	-	96,142	(96,142)	-	158,760	(158,760)	-
	-	23,994	(23,994)	-	30,401	(26,339)	4,062

LIFE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

15 Restricted funds

(Continued)

Rent - Woodger Trust	-	15,000	(15,000)	-	15,000	-	15,000
Littlehampton	-	675	(675)	-	3,665	-	3,665
Midhurst	-	500	(500)	-	-	-	-
Bognor	-	500	(500)	-	-	-	-
New Building	16,491	-	(8,023)	8,467	-	(3,534)	4,933
Garfield Weston	-	-	-	-	20,000	-	20,000
Helpline	2,260	2,692	(3,634)	1,318	-	(822)	496
Helpline 2019	-	7,334	-	7,334	2,000	(9,222)	112
Grocers	-	-	-	-	5,000	(5,000)	-
Lloyds Foundation	-	-	-	-	6,710	(6,710)	-
Ministry of Justice COVID	-	-	-	-	51,723	(51,723)	-
Monroe Charitable Trust	-	-	-	-	1,000	(1,000)	-
National Lottery	-	-	-	-	48,218	(48,218)	-
NHS England	-	-	-	-	69,120	(28,171)	40,949
PCC COVID	-	-	-	-	43,593	(43,593)	-
PCC Safe Space	-	-	-	-	50,941	(50,941)	-
SCF	-	-	-	-	9,984	(5,261)	4,723
St James Place	-	-	-	-	9,720	(9,720)	-
West Sussex Travel Society	-	-	-	-	2,000	-	2,000
	<u>217,355</u>	<u>166,873</u>	<u>(172,146)</u>	<u>212,081</u>	<u>538,081</u>	<u>(460,820)</u>	<u>289,342</u>

LIFE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

15 Restricted funds

(Continued)

Worthing Fund

This fund represents the net book value of long leasehold premises which are used to deliver counselling and helpline services in Worthing. The premises were purchased in 2009 with a grant given in 2008 for this purpose.

Website Awards for All

This fund is to provide the value of volunteer supervision costs, helpline partnership subscript, the cost of the phone and internet, volunteer recruitment costs, fundraising costs and stationery costs to support the helpline.

Arun counselling

This fund represents the value of counselling for clients in Arun purchased with a restricted grant.

Boltini Trust

Counsellor fees.

Counselling Chichester

This fund represents the value of counselling for clients in Chichester district purchased with a restricted grant.

Chichester City Council

Counsellor fees Chichester young people.

Counselling 25 and under

This fund represents the value of counselling for clients of 25 and under purchased with a restricted grant.

Play therapy room

This fund represents a proportion of the running cost of the play therapy room.

Ernest Kleinwort Charitable Trust

Counsellor fees and play therapy resources.

Strategy building project

This fund covers the cost of support with developing the fundraising strategy and social media training.

LIFE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

15 Restricted funds

(Continued)

Rape and Sexual Abuse support fund Ministry of Justice

This fund represents a proportion of the value of support for female and/or male victims of rape and sexual abuse, including recent and non-recent child sexual abuse.

Salary ops manager

This fund represents a proportion of the value of the operations managers salary purchased with a restricted grant.

Rent

This fund is to provide the value of rent on the Chichester Office purchased with a restricted grant.

Littlehampton

This fund represents the value of counselling for clients in Littlehampton purchased with a restricted grant.

Midhurst

This fund covers the cost of the value of counselling for clients in Midhurst purchased with a restricted grant.

Bognor

This fund represents the value of counselling for clients in Bognor and Bersted purchased with a restricted grant.

New building

This fund represents the balance of donations made to Lifecentre towards the cost of premises.

Garfield Weston

Core costs.

Helpline

This fund is to provide helpline training, venue hire for training, resources, and virtual control centre upgrade.

Grocer's Charity

Counsellor fees, staff salaries and office running costs.

LIFE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

15 Restricted funds

(Continued)

Lloyds Foundation

Operational support.

Ministry of Justice COVID

Additional funds to allow the charity to continue to support survivors and enhance remote support particularly of the helpline throughout the pandemic.

Monroe Charitable Trust

Counsellor fees Chichester young people.

National Lottery

To support the work of the helpline and develop our website to provide online resources for survivors.

NHS England

To pay for the cost of taking on the supporting of clients who were being provided by RCSAS.

PCC COVID

Additional funds to allow the charity to continue to support children and young people and enhance remote support of the counselling throughout the pandemic.

PCC Safe Space

Promote awareness and support young people.

Sussex Community Foundation

To support play therapy clients and children through the disruption of services caused by the pandemic.

Funding towards Lifecentre finding a building in Crawley.

St James Place

Counsellor fees to support young people.

LIFE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE PERIOD ENDED 31 MARCH 2021

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	01/01/20 to 31/03/21	01/01/20 to 31/03/21	01/01/20 to 31/03/21	01/01/19 to 31/12/19	01/01/19 to 31/12/19	01/01/19 to 31/12/19
	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:						
Tangible assets	5,334	196,999	202,333	1,636	203,462	205,098
Current assets/ (liabilities)	293,788	92,343	386,131	204,863	8,605	213,468
	<u>299,122</u>	<u>289,342</u>	<u>588,464</u>	<u>206,499</u>	<u>212,067</u>	<u>418,566</u>