

COMPANY REGISTRATION NUMBER: 7324346  
CHARITY REGISTRATION NUMBER: 1143401

**Life Connections**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2022**

**BOHORUNS & CO LTD**  
Chartered accountants  
6 Howley Park Business Village,  
Pullan Way,  
Leeds  
England  
LS27 0BZ

# **Life Connections**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 December 2022**

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# Life Connections

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31 December 2022

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The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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 published in October 2019.

#### Trustees of the charity

The trustees present their report and the financial statements for the year ended 31 December 2022. The trustees, who are also directors of Life Connections for the purposes of company law and who served during the year and up to the date of this report are set out below.

#### Reference and administrative details

**Registered charity name** Life Connections

**Charity registration number** 1143401

**Company registration number** 7324346

**Principal office and registered office** Bridge Community Church  
Rider Street  
Leeds  
LS9 7BQ

**Chair** Elinor Margaret Gage Appointed 23.03.2022

**The trustees**

Ann Nicholl	Resigned 31.03.2022
Patience Harrison	Resigned 30.03.2023
Mable Ekpo	
Onene Osoroller	
Oluwakemi Akingbehin	
Elinor Margaret Gage	Appointed 23.03.2022
Malcolm Lamb	Appointed 14.05.2023

**Independent examiner** D P Bohorun FCCA FCMI  
6 Howley Park Business Village,  
Pullan Way,  
Leeds  
England  
LS27 0BZ

# **Life Connections**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 December 2022**

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

##### Reference and administration information

Life Connections is a company limited by guarantee under number 7324346 and is also registered with the Charity Commission for England and Wales under number 1143401. The trustees' name, principal place of business and professional advisors of the charity are given on page 1.

##### Organisational structure

Life Connections is governed by its constitution documents filed with the Charity Commission for England and Wales. The company is also governed by the memorandum and articles of association filed with the Registrar of Companies from its inception.

By constitution, Life Connections must have a minimum of 3 trustees. The company has strict guidelines and procedures in the recruitment process of its trustees. Special consideration is given to skills, knowledge, experience or representation.

##### Governance and management

Policy and strategic decisions are referred to and made by the board of trustees. Decisions are taken according to a majority of votes. In the case of an equality of votes, the chairperson has a second or casting vote. Day to day operational decisions are made by the management team.

##### Risk management

The trustees have identified the major strategic risks to which Life Connections is exposed and established controls and actions to mitigate them. Risk assessments are carried out annually and it is a company policy to monitor the risk assessment and its process.

The trustees take all reasonable steps to moderate and manage the inevitable operational risks along with business and financial risks.

# **Life Connections**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 December 2022**

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#### **Objectives and activities**

##### **Activities**

The relief of sickness and protection of good health; The advancement of education and good parenting; The prevention or relief of poverty; The promotion of social inclusion; To develop the capacity and skills of the members of the socially and economically deprived communities in Leeds city and West Yorkshire.

##### **Charitable Objects**

To promote for the public benefit in Leeds such charitable purposes in such manner as the trustees shall from time to time determine as a practical expression of faith and a demonstration of the teachings of Jesus Christ including, but not limited to:

\*The relief of sickness and preservation and protection of good health including raising awareness of health issues and particularly the provision of advice and education with respect to the dangers of drug, alcohol and other substance addiction and abuse;

\*The advancement of education including the provision of after school clubs and children and toddler groups and advice on childcare and parenting issues and the provision of education, advice, training and talking therapies in the life skills necessary better to empower self management;

\*The prevention or relief of poverty including advice relating to debt and financial management, welfare benefits, accommodation and homelessness;

\*To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

\*To develop the capacity and skills of the members of the socially and economically disadvantaged community of Leeds city and the West Yorkshire region in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

#### **Strategic report**

The following sections for achievements and performance and financial review form the strategic report of the charity.



# Life Connections

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

**Year ended 31 December 2022**

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#### **Achievements and performance**

Life Connections began as a wider-ranging community outreach programme, addressing holistic wellbeing in our highly deprived area of inner-city Leeds. However, we now focus solely on delivering the award-winning Spear Programme to over 100 disadvantaged local young people per year, who are not in education, employment or training (NEET).

Data suggests that over 1 in 5 children in Leeds are currently living in poverty, which impacts on a range of outcomes for children and young people. Levels of educational attainment tend to be lower in more deprived areas and the proportion of NEET young people is higher. By the time young people reach the age of 19, the gap between the proportions of young people achieving a Level 2 qualification that were eligible for free school meals at 16, compared to those who are not, is 15 percentage points in Leeds. Nationally, this gap is 20 percentage points (Leeds Joint Strategic Needs Assessment 2021).

Our Spear Centre is located in Bridge Community Church, in the Burmantofts area of Leeds, which according to the Index of Multiple Deprivation, is ranked in the worst 2% nationally. Burmantofts, also neighbours Gipton and Harehills, which are the second highest areas of deprivation, therefore the Spear Centre is accessible to young people who need it most.

The young people we welcome on to our programmes usually face a significant number of barriers to employment and each trainee has on average 3.5 barriers, with 74% receiving benefits; 52% having previously received free school meals and 63% living in council/supported housing.

Young people in Leeds are one of the employment groups most negatively affected by the pandemic (Leeds Joint Strategic Needs Assessment 2021) and the Youth Claimant Count rate continues an ongoing trend of being higher (0.3%) than the national Youth Claimant Count of 4.1% in July 2023. These young people with a history of unemployment, face fewer career development opportunities and are more likely to report psychological impacts such as depression, anxiety and low self-esteem. 56% of trainees enrolling on our programme have mental health conditions.

#### **The Spear Programme**

To meet this need, Life Connections delivers the Spear Programme, in partnership with Resurgo Trust. We run six cohorts a year, where each cohort of trainees is supported over a 13½ month period by a two-phase programme with strong, proven results. Thanks to your valuable support last year, we were able to work with 89 young people (aged 16-24) who developed their confidence and work readiness, setting them up for a brighter future.

The first phase is the six-week 'Spear Foundation', covering hard skills (e.g. CV/cover letter writing), and soft skills (e.g. taking personal responsibility, having a pro-active attitude and communicating professionally). The intentionally small cohorts (12-15 trainees/max 15 trainees) facilitate strong relationships which far outlast the programme. Sessions run four half-days a week, with Friday as a self-directed day for completing tasks set. Sessions are delivered by three expert coaches in group and one-to-one sessions. Throughout Spear Foundation, coaches monitor the trainees progress by rating them against five internally developed 'Work Readiness Indicators'; (Attitude, Confident Communication, Professional Behaviour, Self-leadership, Mindful of Others) thus enabling them to tailor support according to each trainee's specific needs. Trainees who complete the programme will see an increase in their work readiness in all areas.

In the second phase ('Spear Career'), trainees receive a further year of support; including assistance



# Life Connections

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2022

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in job searching, through practical workshops and one-to-one coaching (e.g., communication skills, job applications, interview preparation), until the employment or education opportunity is secured. Once in work, coaches provide tailored support to ensure the young person can sustain their role. We draw on the goodwill, experience, and energies of 40 volunteers to provide a rich and inspiring mentoring and coaching support programme, alongside the contribution of our own staff. We work with 15 local businesses who volunteer time to do mock interviews and career panels for trainees.

Our local partners are crucial to reaching and empowering unemployed young people. These include Leeds Employment Hub, Jobcentre Plus, Social Services, and Leeds Care Leavers Teams who refer young people to the programme. Leeds Employment Hub may offer 1-1 support alongside Spear. We work with probation officers, social workers and care leaver teams to seek out the hardest to reach young people and support them together - they may support them with housing for example. Resurgo, who designed the Spear Programme, provides Life Connections with the curriculum and training, HR support, materials, impact management, quality assurance and operational line management of the coaches.

We expect to welcome 90 young people in total in 6 cohorts every year (15 per average cohort) onto 'Spear Foundation', followed by the year of ongoing support and coaching 'Spear Career'. We keep our door open to graduates from previous years, and are happy to help them with ongoing support, meaning that in total we are helping over 100 young people every year.

#### Our Impact

75%+ who complete Spear Foundation (which 80% of entrants complete) get into work or further training and are still there a year later. Based on this, with 90 young people entering our programme per year we would expect to see this wonderful result in the lives of at least 67 young people annually. Although there have been challenges, due to the Covid-19 pandemic, we are thrilled to report that our young people are growing in resilience, self-belief and above all building a future filled with hope.

As mentioned, we keep in touch with our young people to support them for one year after they complete the initial six-week programme, and during this time we record their progress at the 3-, 6-, 9-, and 12-month point. We track our 'known' percentage (how many young people we are still in touch with), and our 'EET' percentage, which measure how many of them are in employment, education, or training. On average, when we measured our statistics:

- Our 6-month stat, was 95% known and 50% EET
- Our 12-month stat was 90% known, and 75% EET

We are so pleased that we have been able to achieve these results at a time when the job market has been unstable. It demonstrates the deep change in the mindsets of our young people and their increased work readiness. We give them the credit for being willing to grow, be resilient, and overcome difficult circumstances in their lives.

#### Our Young People

"After Spear, I'm going to show the world, even though I'm struggling with depression, I can go out there every day and show the people that anything is possible and I'm going to make a difference to other people's lives, like these amazing people have made a difference in mine." Spear Trainee 'A'

L had a difficult childhood experiencing family breakdown. She lives with her mother who has chronic pain and a weak immune system. L said she felt her mother took her anger about this out on her and her five siblings growing up. L stopped attending school as she felt she needed to care for her mother. This meant she never sat her GCSEs and left school with no qualifications. She was referred to Spear

## Life Connections

### Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

### Year ended 31 December 2022

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by Leeds City Council's Employment and Skills Hub. She wanted to work on her social skills as she felt very isolated at home, and she wanted to overcome her anxiety. Her dream was to work in health care.

During Spear Foundation L grew in confidence and was one of the most professional trainees in her group. The mindset we looked at on how to deal with conflict was transformational for L. At the start, she struggled to manage her emotions and often became angry and would walk out of group sessions. However, experiencing conflict with the coaches on Spear, and learning how to navigate it, equipped her with the ability to have an adult conversation and express her emotions in a calm and rational way. Through our partnership with Leeds Teaching Hospitals NHS Trust, L got invited to interview for an Apprentice Clinical Support Worker role, and she even used her learning around conflict as an example in her interview. L was successful in getting the apprenticeship and for the past 8 months has been living out her dream of working in health care.

In the four years that we have been running, we have supported our Spear Trainees in securing a wide range of jobs including youth workers, carers, clinical support workers, warehouse operatives and labourers, as well as accessing varied educational courses such as journalism and IT courses and construction apprenticeships and a flight attendant apprenticeship.

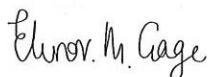
### Financial review

#### Accounts

The charity reported a total surplus of £17,974 (unrestricted funds deficit of £34 and a restricted funds surplus of £18,008) for the year ended 31st December 2022 (2021: unrestricted funds deficit of £14,757 and restricted funds deficit of £8,954).

Total reserves to be carried forward to next year are £85,355 (unrestricted funds £356 and restricted funds £84,999).

The trustees' annual report and the strategic report were approved on 25 September 2023 and signed on behalf of the board of trustees by:



Elinor Margaret Gage  
Chair



# Life Connections

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Life Connections

Year ended 31 December 2022

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I report to the trustees on my examination of the financial statements of Life Connections ('the charity') for the year ended 31 December 2022.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

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

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

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

  
Prakash Bohorun (Sep 26, 2023 14:25 GMT+1)

D P Bohorun FCCA FCMI  
Independent Examiner

6 Howley Park Business Village,  
Pullan Way,  
Leeds  
England  
LS27 0BZ

Sep 26, 2023

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# Life Connections

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Other trading activities	5	4,500	132,379	136,879	156,705
Other income	6	—	—	—	2,021
<b>Total income</b>		<u>4,500</u>	<u>132,379</u>	<u>136,879</u>	<u>158,726</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	—	57,359	57,359	108,605
Expenditure on charitable activities	8,9	4,534	57,012	61,546	73,833
<b>Total expenditure</b>		<u>4,534</u>	<u>114,371</u>	<u>118,905</u>	<u>182,438</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>(34)</u>	<u>18,008</u>	<u>17,974</u>	<u>(23,712)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		390	66,991	67,381	91,093
<b>Total funds carried forward</b>		<u>356</u>	<u>84,999</u>	<u>85,355</u>	<u>67,381</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 11 to 20 form part of these financial statements.

# Life Connections

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible fixed assets	15	4,280	5,707
<b>Current assets</b>			
Debtors	16	—	2,021
Cash at bank and in hand		81,915	60,433
		<u>81,915</u>	<u>62,454</u>
<b>Creditors: amounts falling due within one year</b>	17	840	780
<b>Net current assets</b>		<u>81,075</u>	<u>61,674</u>
<b>Total assets less current liabilities</b>		<u>85,355</u>	<u>67,381</u>
<b>Net assets</b>		<u><u>85,355</u></u>	<u><u>67,381</u></u>
<b>Funds of the charity</b>			
Restricted funds		84,999	66,991
Unrestricted funds		356	390
<b>Total charity funds</b>	19	<u><u>85,355</u></u>	<u><u>67,381</u></u>

For the year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position  
continues on the following page.

The notes on pages 11 to 20 form part of these financial statements.



## Life Connections

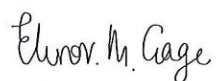
### Company Limited by Guarantee

#### Statement of Financial Position *(continued)*

**31 December 2022**

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These financial statements were approved by the board of trustees and authorised for issue on 25 September 2023, and are signed on behalf of the board by:



Elinor Margaret Gage  
Chair

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The notes on pages 11 to 20 form part of these financial statements.

# Life Connections

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2022

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Bridge Community Church, Rider Street, Leeds, LS9 7BQ.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Life Connections

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.



# Life Connections

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

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#### 3. Accounting policies *(continued)*

##### **Tangible assets *(continued)***

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings                      -     25% reducing balance

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# Life Connections

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

#### 4. Limited by guarantee

Life Connections is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its been wound up while he or she is a member, or within one year after he or she ceases to be a member.

#### 5. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Lincoln Green Income	3,000	—	3,000
OOCs Fees	—	—	—
OOC ATM	—	—	—
OOSC Grants	1,500	—	1,500
OOSC CJRS Grant Income	—	—	—
OOSC Other Income	—	—	—
SPEAR Grant	—	106,318	106,318
SPEAR CJRS Grant Income	—	—	—
SPEAR Fund Raising	—	611	611
SPEAR Donations	—	25,450	25,450
	<u>4,500</u>	<u>132,379</u>	<u>136,879</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Lincoln Green Income	3,000	—	3,000
OOCs Fees	(1,398)	—	(1,398)
OOC ATM	3,654	—	3,654
OOSC Grants	2,750	—	2,750
OOSC CJRS Grant Income	12,500	—	12,500
OOSC Other Income	2,524	—	2,524
SPEAR Grant	—	105,571	105,571
SPEAR CJRS Grant Income	—	10,000	10,000
SPEAR Fund Raising	—	215	215
SPEAR Donations	—	17,889	17,889
	<u>23,030</u>	<u>133,675</u>	<u>156,705</u>

#### 6. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Accrued Income - Leeds CC	—	—	2,021	2,021

# Life Connections

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

#### 7. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Out of School Club	—	—	—
Spear	—	57,359	57,359
	<u>—</u>	<u>57,359</u>	<u>57,359</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Out of School Club	31,994	—	31,994
Spear	—	76,611	76,611
	<u>31,994</u>	<u>76,611</u>	<u>108,605</u>

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Cafe	—	—	—
Out of School Club	—	—	—
Spear	—	56,037	56,037
Lincoln Green	2,250	—	2,250
Support costs	2,284	975	3,259
	<u>4,534</u>	<u>57,012</u>	<u>61,546</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Cafe	145	—	145
Out of School Club	2,765	—	2,765
Spear	—	64,916	64,916
Lincoln Green	2,250	—	2,250
Support costs	2,656	1,101	3,757
	<u>7,816</u>	<u>66,017</u>	<u>73,833</u>



# Life Connections

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

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#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Cafe	—	—	—	145
Out of School Club	—	—	—	2,765
Spear	56,037	—	56,037	64,916
Lincoln Green	2,250	—	2,250	2,250
Support Costs	—	3,259	3,259	3,757
	<u>58,287</u>	<u>3,259</u>	<u>61,546</u>	<u>73,833</u>

## Life Connections

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

### 10. Analysis of support costs

	Accountancy Fees £	Professional Fees £	Insurance £	Other office expenses £	Depreciation £	Total 2022 £	Total 2021 £
Governance costs	840	40	—	—	—	880	870
Support costs	—	—	617	335	1,427	2,379	2,887
	<u>840</u>	<u>40</u>	<u>617</u>	<u>335</u>	<u>1,427</u>	<u>3,259</u>	<u>3,757</u>

# Life Connections

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

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#### 11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>1,427</u>	<u>1,903</u>

#### 12. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>840</u>	<u>840</u>

#### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	54,754	102,261
Social security costs	856	2,898
Employer contributions to pension plans	<u>1,350</u>	<u>2,333</u>
	<u>56,960</u>	<u>107,492</u>

The average head count of employees during the year was 3 (2021: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>3</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

#### 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.



# Life Connections

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

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#### 15. Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 January 2022 and 31 December 2022	15,124
<b>Depreciation</b>	
At 1 January 2022	9,417
Charge for the year	1,427
At 31 December 2022	10,844
<b>Carrying amount</b>	
At 31 December 2022	4,280
At 31 December 2021	5,707

#### 16. Debtors

	2022 £	2021 £
Prepayments and accrued income	—	2,021

#### 17. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	840	780

#### 18. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,350 (2021: £2,333).

# Life Connections

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2022

#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
General funds	390	4,500	(4,534)	356

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	15,149	25,051	(39,810)	390

##### Restricted funds

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
Restricted Fund 1 - desc in a/cs	66,991	132,379	(114,371)	84,999

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
Restricted Fund 1 - desc in a/cs	75,944	133,675	(142,628)	66,991

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

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	681	3,599	4,280
Current assets	—	81,915	81,915
Creditors less than 1 year	(325)	(515)	(840)
<b>Net assets</b>	<b>356</b>	<b>84,999</b>	<b>85,355</b>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	908	4,799	5,707
Current assets	—	62,454	62,454
Creditors less than 1 year	(518)	(262)	(780)
<b>Net assets</b>	<b>390</b>	<b>66,991</b>	<b>67,381</b>