

**Life Connections**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2023**

**BOHORUN & CO LTD**  
Chartered Certified Accountants  
6 Howley Park Business Village  
Pullan Way  
Leeds  
England  
LS27 0BZ

# **Life Connections**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 December 2023**

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# Life Connections

## Company Limited by Guarantee

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

Year ended 31 December 2023

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

#### Reference and administrative details

<b>Registered charity name</b>	Life Connections
<b>Charity registration number</b>	1143401
<b>Company registration number</b>	7324346
<b>Principal office and registered office</b>	Bridge Community Church Rider Street Leeds LS9 7BQ

#### The trustees

Ann Nicholl  
Patience Harrison  
Mable Ekpo  
Onene Osoroller  
Oluwakemi Akingbehin  
Malcolm Lamb  
Elinor Gage

<b>Independent examiner</b>	D P Bohorun FCCA FCMI 6 Howley Park Business Village Pullan Way Leeds England LS27 0BZ
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# **Life Connections**

## **Company Limited by Guarantee**

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

**Year ended 31 December 2023**

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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 2023**

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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 2023

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#### Achievements and performance

Life Connections began as a wider-ranging community outreach programme, and aims to meet the very complex social needs of Burmantofts, a highly deprived area of inner-city Leeds. However, for the last four years we have focused solely on delivering the award-winning Spear Programme to over 100 local young people per year, who are not in education, employment or training (NEET).

Our Spear Centre is located in Bridge Community Church's building, 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 programme are usually from disadvantaged backgrounds who face a significant number of barriers to employment and each trainee has on average 4 barriers, with 55% receiving benefits; 56% having less than 5 GCSE's and 48% living in council/supported housing.

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. An increasing number of trainees enrolling on our programme have mental health conditions and this is up 4% from last year to 60%.

Addressing young people who are not in education, employment or training (NEETs) is crucial for addressing both individual well-being and economic stability. By providing tailored support and re-engagement opportunities, our project aims to mitigate these costs and help young people succeed. The estimated lifetime public finance cost of NEETs aged 16 to 18 is just short of £12 billion, representing a 44% rise in costs since 2002, (York University).

#### The Spear Programme

The Spear Programme, run in partnership with The Resurgo Trust, helps young people overcome their barriers to work and enter sustainable employment, training or education. Spear delivers award-winning, impact-led coaching, focusing on the attitudes and behaviours that are holding young people back from entering the workforce. Attendees aged between 16 and 24, are welcomed regardless of background, faith, gender or other personal circumstances.

Annually, we hope to welcome 90 young people over six cohorts, onto 'Spear Foundation', who will continue to receive a year of further ongoing support and coaching in 'Spear Career'. We also keep our door open to graduates from previous years, and are happy to help them with ongoing support, meaning that in total we are often helping over 100 young people every year.

We are delighted that in 2023, 88 young people completed our 'Spear Foundation' and 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) 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

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# Life Connections

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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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 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 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.

#### Our Impact

##### **75% of completers are in work and still there a year later.**

We measure our impact in two ways: the work-readiness of trainees when they complete Spear Foundation, and their employment status 12 months later.

80% of trainees who enroll successfully complete the initial Spear Foundation phase, and 90% of these will have measurably increased their work readiness against our indicators (see above). Therefore, with around 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. This in itself is a very significant achievement because on entry, trainees frequently report that they struggled to leave the house, develop everyday routines, manage self-care and even get out of bed due to various factors including anxiety, depression and a sense of hopelessness.

At Spear Leeds we have consistently achieved our 75% EET target over the past 4 years, which is to see 75% of trainees who finish the Spear Foundation, in employment, education or training. We measure trainees' employment status at 3, 6, 9, and 12 months after completing Spear Foundation.

A year after completing Spear Foundation, our coaches are in touch with an incredible 90% of trainees. We are so pleased that we have been able to build such strong relationships with our trainees as we support them through their multiple and complex needs. It demonstrates the depth of trust which enables our coaches to coach them to change their mindsets and increase their work readiness. We give them the credit for being willing to grow, be resilient, and overcome difficult circumstances in their lives.

Our outcome targets for 2024, therefore continue to be:

- 80% of young people enrolled on Spear Foundation will complete with a measurable increase in work-readiness.
  - 75% of Spear Completers will get into work or education and be there a year later.
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# Life Connections

## Company Limited by Guarantee

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

Year ended 31 December 2023

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#### Our Young People

##### J's Story

"Now that I am in work I have more freedom! Income (is) helpful for mental state, I feel more free as I have more options... Spear is a really great opportunity for people who need help and are feeling stuck with work, I think everyone who needs the help should have the opportunity to try Spear."

J found himself feeling directionless after leaving sixth form and consequently stopped leaving the house and caring for himself. He was referred to Spear by The Job Centre but later admitted that he nearly quit on his first day because of how anxious he felt. Thankfully, he kept coming because he realised he could change and it could be positive! Spear helped him to get a job as a Clerical Officer, at Leeds General Infirmary and during the interview he said he knew he did well due to the practice he had at Spear which enabled him to express who he actually was, through his improved communication skills.

He has gone on to represent Spear fantastically at a Fundraising Dinner held by a major donor, where he confidently spoke to a room full of guests, saying that the biggest change he experienced was starting to caring more about improving things for himself, because that was expected of him for CV, applications and interviews. This in turn enabled him to be ready to go out and do more things in everyday life, like talking to new people casually, and being much more sociably confident.

J commended Spear for being somewhere to get new opportunities for people like himself who need help and felt stuck with work. We are so proud of his achievement and all the young people who take the brave step to enrol on the Spear Programme and overcome the barriers they face.

J attends 'Torch', a monthly social event organised by Bridge Community Church, to enable trainees to stay connected, build relationships and explore faith, following completion of Spear Foundation. Their activities include going bowling, a summer barbeque and a Christmas party.

##### N's Story

N started the Spear Programme in November 2023 aged 17. She grew up facing financial challenges, receiving school meals and her parents' receiving benefits. She was kicked out of her Mum's home when she was 15, social workers became involved and this was very disruptive to her schooling. She moved in with her Dad, who was then diagnosed with Lung Cancer. This affected her college attendance as she cared for her Dad instead of attending classes. She was not allowed to return to college for the second year.

Speaking about her time on the Spear Programme N shares "My attitude wasn't great, so that affected me from moving forward in college. I thought Spear was a very weird opportunity at first, but I took it because I saw that it could open the door for me, or at least help me to open more doors myself. They set a warning for me about my attitude in the first week or two and that pushed me to move forward and improve. We also looked at the career ladder. That helped me because I realised I just had to go go about things differently, and that you can't just jump from unemployed to, you know, your dream job"

N successfully got a job working in Footlocker and has been there over 6 months. She loves working there, as her obsession with trainers now has an outlet and she enjoys being in the retail environment. She is also considering applying for an apprenticeship to continue gaining qualifications.



# Life Connections

## Company Limited by Guarantee

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

Year ended 31 December 2023

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#### Financial review

##### Accounts

The charity reported a total deficit of £34,973 (unrestricted funds deficit of £30 and a restricted funds deficit of £34,943) for the year ended 31st December 2023 (2022: unrestricted funds deficit of £34 and restricted funds surplus of £18,008). Total reserves to be carried forward to next year are £50,382 (unrestricted funds of £326 and restricted funds £50,056).

The trustees' annual report and the strategic report were approved on 23 September 2024 and signed on behalf of the board of trustees by:

  
Elinor M Gage (Sep 23, 2024 15:33 GMT+1)

Elinor Gage  
Trustee

# Life Connections

## Company Limited by Guarantee

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

Year ended 31 December 2023

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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 2023.

#### 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 23, 2024 23:14 GMT+4)

D P Bohorun FCCA FCMI  
Independent Examiner

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

# Life Connections

## Company Limited by Guarantee

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

Year ended 31 December 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Other trading activities	5	2,350	128,501	130,851	136,879
<b>Total income</b>		<u>2,350</u>	<u>128,501</u>	<u>130,851</u>	<u>136,879</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of raising donations and legacies	6	–	79,087	79,087	57,359
Expenditure on charitable activities	7,8	2,380	84,357	86,737	61,546
<b>Total expenditure</b>		<u>2,380</u>	<u>163,444</u>	<u>165,824</u>	<u>118,905</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(30)</u>	<u>(34,943)</u>	<u>(34,973)</u>	<u>17,974</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		356	84,999	85,355	67,381
<b>Total funds carried forward</b>		<u>326</u>	<u>50,056</u>	<u>50,382</u>	<u>85,355</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 18 form part of these financial statements.

# Life Connections

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	14	3,210	4,280
<b>Current assets</b>			
Cash at bank and in hand		48,796	81,915
<b>Creditors: amounts falling due within one year</b>	15	1,624	840
<b>Net current assets</b>		47,172	81,075
<b>Total assets less current liabilities</b>		50,382	85,355
<b>Net assets</b>		50,382	85,355
<b>Funds of the charity</b>			
Restricted funds		50,056	84,999
Unrestricted funds		326	356
<b>Total charity funds</b>	17	50,382	85,355

For the year ending 31 December 2023 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.

These financial statements were approved by the board of trustees and authorised for issue on 23 September 2024, and are signed on behalf of the board by:

  
Elinor M Gage (Sep 23, 2024 15:33 GMT+1)

Elinor Gage  
Trustee

The notes on pages 11 to 18 form part of these financial statements.

# Life Connections

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2023

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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 2023

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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 2023

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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 2023

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#### 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 2023 £
Lincoln Green Income	2,350	–	2,350
OOSC Grants	–	–	–
SPEAR Grant	–	21,000	21,000
SPEAR Fund Raising	–	70,957	70,957
SPEAR Donations	–	36,544	36,544
	<u>2,350</u>	<u>128,501</u>	<u>130,851</u>

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

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

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Spear	<u>79,087</u>	<u>79,087</u>	<u>57,359</u>	<u>57,359</u>



# Life Connections

## Company Limited by Guarantee

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

Year ended 31 December 2023

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Spear	–	81,634	81,634
Lincoln Green	2,250	–	2,250
Support costs	130	2,723	2,853
	<u>2,380</u>	<u>84,357</u>	<u>86,737</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
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>

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

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Spear	81,634	–	81,634	56,037
Lincoln Green	2,250	–	2,250	2,250
Support Costs	–	2,853	2,853	3,259
	<u>83,884</u>	<u>2,853</u>	<u>86,737</u>	<u>61,546</u>

#### 9. Analysis of support costs

	Accountancy Fees £	Insurance £	Other office expenses £	Depreciation £	Total 2023 £	Total 2022 £
Governance costs	784	–	–	–	784	880
Support costs -	–	604	395	1,070	2,069	2,379
Other costs type 1	<u>–</u>	<u>604</u>	<u>395</u>	<u>1,070</u>	<u>2,853</u>	<u>3,259</u>

# Life Connections

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

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

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

	<b>2023</b>	2022
	<b>£</b>	£
Depreciation of tangible fixed assets	<u>1,070</u>	<u>1,427</u>

#### 11. Independent examination fees

	<b>2023</b>	2022
	<b>£</b>	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>810</u>	<u>840</u>

#### 12. Staff costs

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

	<b>2023</b>	2022
	<b>£</b>	£
Wages and salaries	76,187	54,754
Social security costs	760	856
Employer contributions to pension plans	<u>2,110</u>	<u>1,350</u>
	<u>79,057</u>	<u>56,960</u>

The average head count of employees during the year was 3 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2023</b>	2022
	<b>No.</b>	No.
Number of staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 13. 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 2023

#### 14. Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 January 2023 and 31 December 2023	15,124
<b>Depreciation</b>	
At 1 January 2023	10,844
Charge for the year	1,070
<b>At 31 December 2023</b>	11,914
<b>Carrying amount</b>	
At 31 December 2023	3,210
At 31 December 2022	4,280

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

	2023 £	2022 £
Accruals and deferred income	1,624	840

#### 16. 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 £2,110 (2022: £1,350).

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	356	2,350	(2,380)	326

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

# Life Connections

## Company Limited by Guarantee

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

#### Year ended 31 December 2023

#### 17. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 January 2023	Income £	Expenditure £	At 31 December 2023 £
Restricted Fund 1 - desc in a/cs	<u>84,999</u>	<u>128,501</u>	<u>(163,444)</u>	<u>50,056</u>

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

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	–	3,210	3,210
Current assets	–	48,796	48,796
Creditors less than 1 year	<u>(375)</u>	<u>(1,249)</u>	<u>(1,624)</u>
<b>Net assets</b>	<u>(375)</u>	<u>50,757</u>	<u>50,382</u>

	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	<u>(325)</u>	<u>(515)</u>	<u>(840)</u>
<b>Net assets</b>	<u>356</u>	<u>84,999</u>	<u>85,355</u>

Life Connections  
Bridge Community Church  
Rider Street  
Leeds  
LS9 7BQ

Bohorun & Co Ltd  
Chartered Certified Accountants  
& Registered Auditors  
6 Howley Park Business Village  
Pullan Way, Leeds  
LS27 0BZ

23<sup>rd</sup> September 2024

Dear Sirs

We confirm that the following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation, sufficient to satisfy ourselves that we can properly make each of the following representations to you, in connection with your examination of the charitable company's financial statements for the year ended 31<sup>st</sup> December 2023.

- 1 We acknowledge as directors our responsibility under the Charities Act for presenting financial statements which give a true and fair view and for making accurate representations to you. All the accounting records have been made available to you for the purpose of your examination and all the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records. All changes in the rules of the charitable company have been communicated to you. All other records and related information, including minutes of all trustees, members and management meetings have been made available to you.
- 2 We confirm that the charitable company is eligible for an independent examination of its financial statements, and that there are no circumstances which we should draw to your attention which would invalidate this eligibility. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK and Ireland)
- 3 We confirm that the accounting policies and estimation techniques adopted for the preparation of the financial statements are the most appropriate to the circumstances in which the charitable company operates.
- 4 Except as stated in the financial statements, there are no unrecorded liabilities, actual or contingent. We are not aware of any material provisions, contingent liabilities, and contingent assets or contracted for capital commitments that need to be provided for or disclosed in the financial statements.
- 5 The charitable company has not had or entered into at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including loans, quasi-loans or other facilities) for directors nor to guarantee or provide security for such matters.
- 6 Other than as disclosed in the financial statements, the charitable company has not entered into any transactions involving trustees, officers or other related parties which require disclosure under the SORP or accounting standards. Appropriate disclosure has been made of the control of the charitable company.

- 7 We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud and have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud. We are unaware of any irregularities, including fraud and suspected fraud, involving management, employees or volunteers who have significant roles in internal control, or those working for the charitable company where the fraud could have a material effect on the financial statements. No allegations of such irregularities or breaches have come to our notice.
- 8 We are not aware of any breaches or possible breaches of statute, regulations, contracts, agreements or the charitable company's governing document which might prejudice the charitable company's going concern status or that might result in the charitable company suffering significant penalties or other loss. No allegations of such irregularities or breaches have come to our notice.
- 9 We have reviewed the affairs of the charitable company and confirm that no income is subject to corporation tax.
- 10 We believe that adequate cash resources will be available to cover the charitable company's requirements for working capital and capital expenditure for at least the next twelve months and we are not aware of any other factors that we believe could put into jeopardy the charitable company's going concern status. The financial statements have therefore been prepared on the going concern basis.
- 11 There have been no events since the balance sheet date, which necessitate revision of the figures included in the financial statements or inclusion of a note thereto. Should further material events occur, which may necessitate revision of the figures included in the financial statements or inclusion of a note thereto, we will advise you accordingly
- 12 We confirm that the charitable company has adequate procedures in place to identify intangible income and all intangible income has been appropriately valued and included in the financial statements.
- 13 We confirm we have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
- 14 We confirm that the charitable company has had no non-routine communication with Charity Commission during or since the period of which you are unaware.

Yours faithfully

  
Elinor M Gage  
Elinor M Gage (Sep 23, 2024 15:33 GMT+1)

Signature on behalf of the board of trustees (directors)

Date: Sep 23, 2024










# Life Connections - Accounts y.e 31.12.2023

Final Audit Report

2024-09-23

Created:	2024-09-23
By:	Lindsay Cooper (lindsay@bohoruns.co.uk)
Status:	Signed
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