

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

England & Wales · Charity number 1144426

Details

Other names SLLS

Status Registered

Legal form Other

Registered 2011-10-25

Register [View on the Charity Commission register](#)

Contact

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Dawlish Business Park
Shutterton
Dawlish
Devon
EX7 0NH

Phone 07968779343

Email info@slls.org.uk

Website www.slls.org.uk

Activities

Objects: THE OBJECT OF THE SOCIETY IS THE ADVANCEMENT OF EDUCATION THROUGH THE PROMOTION OF INTERDISCIPLINARY AND CROSS-NATIONAL UNDERSTANDING AND COLLABORATION IN LONGITUDINAL AND LIFE COURSE STUDIES.

Activities: To promote interdisciplinary and inter-study understanding and collaboration in longitudinal and life course research. To promote new thinking about making measurements comparable across studies and across time. To promote how best to exploit the potential scientific and policy value of comparing findings within and across societies.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Other Charitable Purposes
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Australia
- Belgium
- Brazil
- Canada
- China
- Denmark
- Finland
- France
- Germany
- Iran
- Ireland
- Italy
- Japan
- Netherlands
- New Zealand
- Russia
- Scotland
- Sweden
- Switzerland
- Taiwan
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£119,088	£127,241	-	-
2023-12-31	£140,442	£117,773	-	-
2022-12-31	£76,036	£69,835	-	-
2021-12-31	£41,007	£57,292	-	-
2020-12-31	£13,172	£37,659	-	-

Trustees

Name	Role	Appointed
Dale Dannefer	Chair	2023-10-10
Andreas Ette		2025-05-01
Andreea Piriu		2025-09-11
Anika Schenck-Fontaine		2026-01-01
Anthony Robertson		2023-10-10
Ben Edwards		2020-10-06
Bram Vanhoutte		2024-05-01
Jessica Ordemann		2022-10-25
Kaspar Burger		2024-09-24
Katie Taylor		2025-09-11
Lisa Calderwood		2020-06-01
Ludovica Gambaro		2023-10-10
Meena Kumari		2017-10-12
Mengxuan Li		2025-09-11
Noura Insolera		2022-10-25
Richard Settersten		2025-09-11
Sean Martin		2025-09-11
Thais Martins da Silva		2026-01-01
Tim Liao		2024-09-26

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

England & Wales - Charity number 1144426

Accounts

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Registered Charity no. 1144426

Financial Statements

Year to 31 December 2024

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES
Trustees and Professional Advisers
For the Year to 31 December 2024

Trustees	President	S. Morton	
	President Elect	D. Dannefer	(Appointed 24 September 2024)
	Treasurer	M. Kumari	
	Secretary	B. Edwards	
	Ordinary Member	K. Turek	
	Ordinary Member	N. Insolera	
	Ordinary Member	J. Ordemann	
	Ordinary Member	T. O'Toole	
	Ordinary Member	L. Gambaro	
	Co-opted Member	A. Robertson	
	Co-opted Member	L. Calderwood	
	Ordinary Member	K. Burger	(Appointed 24 September 2024)
	Ordinary Member	T. Liao	(Appointed 26 September 2024)
	Ordinary Member	B. Vanhoutte	(Appointed 1 May 2024)

Principle Office
Centre for Longitudinal Studies,
The Institute of Education,
20 Bedford Way, London
WC1H 0AL

Admin Office
Flat 2
19 The Strand
Dawlish, Devon
EX7 9PS

Independant Examiners
Victoria Neil
Neil & Co
30 Cedar Avenue
East Barnet
Herts EN4 8DX

Bankers
The Co-operative Bank

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Independent Examiner's Report to the Trustees of Society for Longitudinal and Life Course Studies

I report on the accounts of the charity for the year to 31 December 2024 which are set out on the following pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Victoria Neil ACA

*Neil & Co Chartered Accountants
30 Cedar Avenue
East Barnet
Herts, EN4 8DX*

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

For the year to 31 December 2024

Trustees' Report

The Society gained registration from the Charity Commissioners in February 2011. This report and financial statement meets the requirements of the SORP for accounting by Charities (revised 2005).

Governance

The Society was established at its first AGM in Cambridge in September 2010 where the Society's constitution was adopted. There is an open process of nomination and then balloting as required by the constitution. These elections result in the election of the President (for a 2 year period), Past President/President Elect (for a one year period), Treasurer (for a 4 year period), Secretary and up to seven other Trustees (for 3 year periods). There are up to nine co-options (annually). The elections took place in late spring 2024.

Governance and management of the Society is vested in the Trustees who meet twice a year as the Executive Committee of the Society.

The AGM was held in-person at the University of Essex on 24th September 2024 and was attended by 56 members.

Objectives and activities

The Object of the Society is the advancement of education through the promotion of interdisciplinary and cross-national understanding and collaboration in longitudinal and life course studies. There were 295 members of the Society on 1st September 2024.

The Society's main activities are:

The organisation of an annual international conference with participants from all over the world. The 2024 conference was hosted at the University of Essex and was an 'in-person' only event.

- The production of an international on-line Journal. The Longitudinal and Life Course Studies Journal was founded by our sister charity, Longview, in 2009 with three years of initial support from the Nuffield Foundation. From March 2012, the Journal became the sole responsibility of the Society, until Bristol University Press took over the role of publisher in September 2018.

- The provision of a Members Newsletter every three months.
- The promotion of national and international networks between people working in the fields of longitudinal and life course studies.

- The organisation and sponsoring of other meetings and workshops as the opportunity arises.
- An annual webinar series (open to all).
- The establishment of a network of Society Global Representatives in countries across the world to encourage national networking and activities.

Financial Review

The Society had a satisfactory year financially. The balance sheet at 31 December 2024 shows funds of £68,007.

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

For the year to 31 December 2024

Trustees' Report (*continued*)

Reserves policy

The SLLS aim to maintain unrestricted reserves of 10 months expenditure to enable them to meet expenses as they fall due. They believe 10 months is sufficient given income expected from this year's conference/ grants etc.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law applicable to charities in England/Wales 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 surplus or deficit of the Charity for that period. In preparing those financial statements the Trustees are required to:

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

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which are sufficient to show and explain The Society's transactions and 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 detection and prevention of fraud and other irregularities.

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

Public benefit statement

The Board of Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit publicised by the Charity Commission in exercising their powers and duties. The public benefit of the Charity's activities are outlined under 'Objectives and Activities' above.

The financial statements which follow were approved by Trustees at their meeting on 7th September 2025 and signed on their behalf by:

Meena Kumari
SLLS Treasurer



SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Statement of Financial Activities

For the year to 31 December 2024

	Notes	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total £	2023 Total £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Bank interest receivable		1,262	-	1,262	25
Incoming resources from charitable activities	1	114,926	2,900	117,826	140,417
Other incoming resources		-	-	-	-
		<u>116,188</u>	<u>2,900</u>	<u>119,088</u>	<u>140,442</u>
RESOURCES EXPENDED - SUPPORT COSTS					
Secretarial / administrative		26,698	6,963	33,661	29,204
Consultancy and journal editorial		-	3,251	3,251	3,115
Conference expenses including venues		66,171	2,900	69,071	66,008
Telephone, internet and website		11,115	-	11,115	8,896
Other administration and project expenses		4,271	-	4,271	4,076
Bank charges		3,862	-	3,862	5,051
Foreign exchange losses		-	-	-	(155)
Depreciation		382	-	382	-
Ammortisation		348	-	348	348
Professional fees - Accountant		1,280	-	1,280	1,230
		<u>114,127</u>	<u>13,114</u>	<u>127,241</u>	<u>117,773</u>
Total resources expended					
Net incoming resources for the year before transfers		2,061	(10,214)	(8,153)	22,669
Gross transfers between funds	6	<u>(10,214)</u>	<u>10,214</u>	-	-
Net incoming resources for the year and net movement in funds		(8,153)	-	(8,153)	22,669
Balances brought forward at 1 January 2024		76,160	-	76,160	53,491
Balances carried forward at 31 December 2024		<u>68,007</u>	<u>-</u>	<u>68,007</u>	<u>76,160</u>

**There were no other recognised gains or losses.
All operations are continuing.**

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Balance Sheet

As at 31 December 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Intangible assets	4		1,044		1,392
Intangible assets	4		1,145		229
			<u>2,189</u>		<u>1,621</u>
Current Assets					
Debtors	5	2,974		1,961	
Cash at bank and in hand		<u>64,626</u>		<u>74,033</u>	
		67,600		75,994	
Creditors: Amounts falling due within one year	6	<u>1,782</u>		<u>1,455</u>	
Net current assets			<u>65,818</u>		<u>74,539</u>
			65,818		74,539
Net assets			<u><u>68,007</u></u>		<u><u>76,160</u></u>
Funds	7				
Restricted funds			-		-
Unrestricted funds			<u>68,007</u>		<u>76,160</u>
			<u><u>68,007</u></u>		<u><u>76,160</u></u>

Approved by the Trustees on.....

Meena Kumari
SLLS Treasurer

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Statement of Accounting Policies

For the Year to 31 December 2024

The principal accounting policies which are adopted in the preparation of the financial statements are set out below:

Basis of accounting

The financial statements of the charity, which is a public benefit entity, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

Incoming resources

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated.

Income tax recoverable in relation to investment income or Gift Aid donations is recognised at the time the relevant income is receivable.

Resources expended

All expenditure is recognised on an accruals basis. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any discounts or amounts advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Cash at bank and in hand

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

Deferred income

No material item of deferred income has been included in the accounts.

Foreign currencies

Transactions denominated in a foreign currency are translated into sterling at the rate of exchange ruling at the date of the transaction. At the balance sheet date monetary assets and liabilities denominated in a foreign currency are translated at the rate ruling at that date. All exchange differences are dealt with in the SOFA.

Intangible Fixed Assets

Intangible assets are recognised at cost and depreciated over their useful economic life after the first year of purchase.

Tangible Fixed Assets

Tangible assets are recognised at cost and depreciated over their useful economic life after the first year of purchase.

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Notes to the Financial Statements

For the Year to 31 December 2024

1 Incoming Resources from Charitable Activities

	Unrestricted	Restricted	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Donations	-	-	0	18
Conference income	98,658	2,900	101,558	120,504
Membership fees	16,268	-	16,268	19,890
Other sundry income	-	-	-	5
	<u>114,926</u>	<u>2,900</u>	<u>117,826</u>	<u>140,417</u>

The restricted income are amounts received for specific purposes.
All income in the prior year was unrestricted.

2 Transactions with Trustees and related parties expenses

During the year no transactions occurred with related parties which required disclosure under the Financial Reporting Standard for Smaller Entities.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity.

The trustees all give freely of their time and expertise without any form of benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £nil (2023: £nil).

3 Staff costs

There are no employees so subsequently no staff costs are incurred.

4 Assets

	Intangible	Tangible
	Website	Office Equipment
	£	£
Cost		
At 1 January 2024	1740	229
Additions	-	1298
Disposals	-	-
At 31 December 2024	<u>1,740</u>	<u>1,527</u>
Depreciation		
At 1 January 2024	348	-
Charge for year	348	382
On disposals	-	-
At 31 December 2024	<u>696</u>	<u>382</u>
Net book value		
At 31 December 2024	<u>1,044</u>	<u>1,145</u>
At 31 December 2023	<u>1,392</u>	<u>229</u>

5 Debtors

Due within one year

	2024	2023
	£	£
Other debtors	2,072	1,961
Accrued income	902	-
	<u>2,974</u>	<u>1,961</u>

6 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accrued expenses	1,782	1,455
	<u>1,782</u>	<u>1,455</u>

Notes to the Financial Statements (continued)

For the Year to 31 December 2024

7 Funds

The funds of the charity include the following restricted funds which have been set aside out of unrestricted funds for specific purposes:

Restricted Funds: Current Year:	Balance 31-Dec 2023	Incoming resources	Utilised in year	Transferred from unrestricted	Balance 31-Dec 2024
Conference	-	2,900	2,900	-	-
Journal	-	-	10,214	10,214	-
	<u>-</u>	<u>2,900</u>	<u>13,114</u>	<u>10,214</u>	<u>-</u>

Restricted Funds: Prior Year:	Balance 31-Dec 2022	Incoming resources	Utilised in year	Transferred from unrestricted	Balance 31-Dec 2023
Journal	-	-	10,911	10,911	-
	<u>-</u>	<u>-</u>	<u>10,911</u>	<u>10,911</u>	<u>-</u>

Details of restricted projects are given in the trustees report.

Unrestricted Funds: Current Year:	Balance 31-Dec 2023	Incoming resources	Utilised in year	Transferred between funds	Balance 31-Dec 2024
General funds	-	17,530	31,575	14,045	0
Conference income	76,160	98,658	82,552	(24,259)	68,007
	<u>76,160</u>	<u>116,188</u>	<u>114,127</u>	<u>(10,214)</u>	<u>68,007</u>

Unrestricted Funds: Prior Year: Unrestricted Funds:	Balance 31-Dec 2022	Incoming resources	Utilised in year	Transferred between funds	Balance 31-Dec 2022
General funds	2,220	19,938	26,485	4,327	-
Conference income	51,271	120,504	80,377	(15,238)	76,160
	<u>53,491</u>	<u>140,442</u>	<u>106,862</u>	<u>(10,911)</u>	<u>76,160</u>

A transfer was made from unrestricted conference funds to help fund the journal.

A transfer was also made between categories of unrestricted funds to fund general activities.

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

England & Wales - Charity number 1144426

Accounts

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Registered Charity no. 1144426

Financial Statements

Year to 31 December 2023

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES
Trustees and Professional Advisers
For the Year to 31 December 2023

Trustees	President	S. Morton	
	Treasurer	M. Kumari	
	Secretary	B. Edwards	
	President Elect	D. Spini	(Resigned 9 September 2023)
	Co-opted Member	L. Calderwood	
	Ordinary Member	M. Wahrendorf	(Resigned 30 April 2024)
	Ordinary Member	M. Studer	(Resigned 23 September 2024)
	Ordinary Member	M.Vuolo	(Resigned 23 September 2024)
	Ordinary Member	K.Turek	
	Ordinary Member	N.Insolera	
	Ordinary Member	J. Odemann	
	Ordinary Member	T. O'Toole	
		D. Dannefer	(Appointed 10 October 2023)
		A.Robertson	(Appointed 10 October 2023)

	L.Gambaro	(Appointed 10 October 2023)
	B.Vanhoutte	(Appointed 1 May 2024)
	K.Burger	(Appointed 24 September 2024)
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Independent Examiner's Report to the Trustees of Society for Longitudinal and Life Course Studies

I report on the accounts of the charity for the year to 31 December 2023 which are set out on the following pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

For the year to 31 December 2023

Trustees' Report

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Governance and management of the Society is vested in the Trustees who meet twice a year as the Executive Committee of the Society.

The AGM was held in-person at the University of Munich on Tuesday 10th October 2023 and was attended by 48 members.

Objectives and activities

The Object of the Society is the advancement of education through the promotion of interdisciplinary and cross-national understanding and collaboration in longitudinal and life course studies. There were 301 members of the Society on 1st October 2023.

The Society's main activities are:

The organisation of an annual international conference with participants from all over the world. The 2023 conference was hosted at the University of Munich and was an 'in-person' only event.

- The production of an international on-line Journal. The Longitudinal and Life Course Studies Journal was founded by our sister charity, Longview, in 2009 with three years of initial support from the Nuffield Foundation. From March 2012, the Journal became the sole responsibility of the Society, until Bristol University Press took over the role of publisher in September 2018.
- The provision of a Members Newsletter every three months.
- The promotion of national and international networks between people working in the fields of longitudinal and life course studies.
- The organisation and sponsoring of other meetings and workshops as the opportunity arises.
- An annual webinar series (open to all).
- The establishment of a network of Society Global Representatives in countries across the world to encourage national networking and activities.

Financial Review

The Society had a satisfactory year financially. The balance sheet at 31 December 2023 shows funds of £76,160.

For the year to 31 December 2023

Trustees' Report (*continued*)

Reserves policy

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Statement of Trustees' responsibilities

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Public benefit statement

The Board of Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit publicised by the Charity Commission in exercising their powers and duties. The public benefit of the Charity's activities are outlined under 'Objectives and Activities' above.

The financial statements which follow were approved by Trustees at their meeting on 23rd September 2024 and signed on their behalf by:



Meena Kumari
SLLS Treasurer

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Statement of Financial Activities

For the year to 31 December 2023

	Notes	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Total £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Bank interest receivable		25	-	25	50
Incoming resources from charitable activities	1	140,417	-	140,417	75,986
Other incoming resources		-	-	-	-
		<u>140,442</u>	<u>0</u>	<u>140,442</u>	<u>76,036</u>
RESOURCES EXPENDED - SUPPORT COSTS					
Secretarial / administrative		21,408	7,796	29,204	27,482
Consultancy and journal editorial		-	3,115	3,115	2,668
Conference expenses including venues		66,008	-	66,008	26,565
Telephone, internet and website		8,896	-	8,896	6,827
Other administration and project expenses		4,076	-	4,076	2,008
Bank charges		5,051	-	5,051	2,650
Foreign exchange losses		(155)	-	(155)	595
Ammortisation		348	-	348	-
Professional fees - Accountant		1,230	-	1,230	1,040
		<u>106,862</u>	<u>10,911</u>	<u>117,773</u>	<u>69,835</u>
Total resources expended					
Net incoming resources for the year before transfers		33,580	(10,911)	22,669	6,201
Gross transfers between funds	6	<u>(10,911)</u>	<u>10,911</u>	<u>-</u>	<u>-</u>
Net incoming resources for the year and net movement in funds		22,669	-	22,669	6,201
Balances brought forward at 1 January 2023		<u>53,491</u>	<u>-</u>	<u>53,491</u>	47,290
Balances carried forward at 31 December 2023		<u>76,160</u>	<u>-</u>	<u>76,160</u>	<u>53,491</u>

**There were no other recognised gains or losses.
All operations are continuing.**

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Balance Sheet

As at 31 December 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Intangible assets	4		1,392		1,740
Intangible assets	4		229		-
			<u>1,621</u>		<u>1,740</u>
Current Assets					
Debtors	5	1,961		3,017	
Cash at bank and in hand		<u>74,033</u>		<u>49,734</u>	
		75,994		52,751	
Creditors: Amounts falling due within one year	6	<u>1,455</u>		<u>1,000</u>	
Net current assets			<u>74,539</u>		<u>51,751</u>
			74,539		51,751
Net assets			<u><u>76,160</u></u>		<u><u>53,491</u></u>
Funds	7				
Restricted funds			-		-
Unrestricted funds			<u>76,160</u>		<u>53,491</u>
			<u><u>76,160</u></u>		<u><u>53,491</u></u>

Approved by the Trustees on 23 September 2024

Meena Kumari
SLLS Treasurer

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Statement of Accounting Policies

For the Year to 31 December 2023

The principal accounting policies which are adopted in the preparation of the financial statements are set out below:

Basis of accounting

The financial statements of the charity, which is a public benefit entity, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

Incoming resources

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated.

Income tax recoverable in relation to investment income or Gift Aid donations is recognised at the time the relevant income is receivable.

Resources expended

All expenditure is recognised on an accruals basis. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Notes to the Financial Statements

For the Year to 31 December 2023

1 Incoming Resources from Charitable Activities

	Unrestricted	Restricted	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Donations	18	-	18	-
Conference income	120,504	-	120,504	56,267
Membership fees	19,890	-	19,890	19,715
Other sundry income	5	-	5	4
	<u>140,417</u>	<u>-</u>	<u>140,417</u>	<u>75,986</u>

The restricted income are amounts received for specific purposes.
All income in the prior year was unrestricted.

2 Transactions with Trustees and related parties expenses

During the year no transactions occurred with related parties which required disclosure under the Financial Reporting Standard for Smaller Entities.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity.

The trustees all give freely of their time and expertise without any form of benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

3 Staff costs

There are no employees so subsequently no staff costs are incurred.

4 Assets

	Intangible	Tangible
	Website	Office Equipment
	£	£
Cost		
At 1 January 2023	1740	-
Additions	-	229
Disposals	-	-
At 31 December 2023	<u>1,740</u>	<u>229</u>
Depreciation		
At 1 January 2023	-	-
Charge for year	348	-
On disposals	-	-
At 31 December 2023	<u>348</u>	<u>-</u>
Net book value		
At 31 December 2023	<u>1,392</u>	<u>229</u>
At 31 December 2022	<u>1,740</u>	<u>-</u>

5 Debtors

Due within one year

	2023	2022
	£	£
Other debtors	1,961	3,489
Trade debtors - conference fees and membership	-	7,019
	<u>1,961</u>	<u>10,508</u>

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accrued expenses	1,455	1,290
	<u>1,455</u>	<u>1,290</u>

Notes to the Financial Statements (continued)

For the Year to 31 December 2023

7 Funds

The funds of the charity include the following restricted funds which have been set aside out of unrestricted funds for specific purposes:

Restricted Funds: Current Year:	Balance 31-Dec 2022	Incoming resources	Utilised in year	Transferred from unrestricted	Balance 31-Dec 2023
Journal	-	-	10,911	10,911	-
	<u>-</u>	<u>-</u>	<u>10,911</u>	<u>10,911</u>	<u>-</u>

Restricted Funds: Prior Year:	Balance 31-Dec 2021	Incoming resources	Utilised in year	Transferred from unrestricted	Balance 31-Dec 2022
Journal	-	-	10,688	10,688	-
	<u>-</u>	<u>-</u>	<u>10,688</u>	<u>10,688</u>	<u>-</u>

Details of the journal project are given in the trustees report.

Unrestricted Funds: Current Year:	Balance 31-Dec 2022	Incoming resources	Utilised in year	Transferred between funds	Balance 31-Dec 2023
General funds	2,220	19,938	26,485	4,327	-
Conference income	<u>51,271</u>	<u>120,504</u>	<u>80,377</u>	<u>(15,238)</u>	<u>76,160</u>
	<u>53,491</u>	<u>140,442</u>	<u>106,862</u>	<u>(10,911)</u>	<u>76,160</u>

Unrestricted Funds: Prior Year: Unrestricted Funds:	Balance 31-Dec 2021	Incoming resources	Utilised in year	Transferred between funds	Balance 31-Dec 2022
General funds	994	19,769	18,543	-	2,220
Conference income	<u>46,296</u>	<u>56,267</u>	<u>40,604</u>	<u>(10,688)</u>	<u>51,271</u>
	<u>63,575</u>	<u>41,007</u>	<u>49,873</u>	<u>(7,419)</u>	<u>53,491</u>

A transfer was made from unrestricted conference funds to help fund the journal.

A transfer was also made between categories of unrestricted funds to fund general activities.

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

England & Wales - Charity number 1144426

Accounts

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Registered Charity no. 1144426

Financial Statements

Year to 31 December 2022

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Trustees and Professional Advisers

For the Year to 31 December 2022

Trustees	President	S. Morton	(Appointed October 2021)
	Treasurer	M. Kumari	(Appointed October 2022)
	Secretary	B. Edwards	(Appointed October 2022)
	Past President	D. Spini	(Appointed October 2019)
	Ordinary Member	M. Wahrendorf	(Appointed October 2020)
	Ordinary Member	M. Vuolo	(Appointed October 2021)
	Ordinary Member	M. Studer	(Appointed October 2021)
	Ordinary Member	K. Turek	(Appointed October 2022)
	Ordinary Member	N.Insolera	(Appointed October 2022)
	Ordinary Member	T. O'Toole	(Appointed October 2022)
	Ordinary Member	J. Ordemann	(Appointed October 2022)
	Co-opted Member	L. Calderwood	(Appointed October 2015 - ongoing)
	Co-opted Member	Elizabeth Cooksey	(Appointed October 2022 - ongoing)

Principle Office

Centre for Longitudinal Studies,
The Institute of Education,
20 Bedford Way, London
WC1H 0AL

Admin Office

16 Fisher Road
Newton Abbot
Devon
TQ12 2NB

Independent Examiners

Victoria Neil
Neil & Co
30 Cedar Avenue
East Barnet
Herts EN4 8DX

Bankers

The Co-operative Bank

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Independent Examiner's Report to the Trustees of Society for Longitudinal and Life Course Studies

I report on the accounts of the charity for the year to 31 December 2022 which are set out on the following pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Victoria Neil ACA

Neil & Co Chartered Accountants

30 Cedar Avenue

East Barnet

Herts, EN4 8DX

19.10.23

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

For the year to 31 December 2022

Trustees' Report

The Society gained registration from the Charity Commissioners in February 2011. This report and financial statement meets the requirements of the SORP for accounting by Charities (revised 2005).

Governance

The Society was established at its first AGM in Cambridge in September 2010 where the Society's constitution was adopted. There is an open process of nomination and then balloting as required by the constitution. These elections result in the election of the President (for a 2 year period), Past President/President Elect (for a one year period), Treasurer (for a 4 year period), Secretary and (six) other Trustees (for 3 year periods). There are five co-options (annually). The elections took place in spring 2022.

Governance and management of the Society is vested in the Trustees who meet twice a year as the Executive Committee of the Society.

The AGM was held in-person and online via Zoom on 24th October 2022 and was attended by 52 members.

Objectives and activities

The Object of the Society is the advancement of education through the promotion of interdisciplinary and cross-national understanding and collaboration in longitudinal and life course studies. There were 321 members of the Society on 1st October 2022.

The Society's main activities are:

The organisation of an annual international conference with participants from all over the world. The 2022 conference was hosted at Case Western Reserve University (Ohio) and was a hybrid event.

- The production of an international on-line Journal. The Longitudinal and Life Course Studies Journal was founded by our sister charity, Longview, in 2009 with three years of initial support from the Nuffield Foundation. From March 2012, the Journal became the sole responsibility of the Society, until Bristol University Press took over the role of publisher in September 2018.
- The provision of a Members Newsletter every three months.
- The promotion of national and international networks between people working in the fields of longitudinal and life course studies.
- The organisation and sponsoring of other meetings and workshops as the opportunity arises.
- The establishment of a network of Society Global Representatives in countries across Europe and North America to encourage national networking and activities.

Financial Review

The Society had a satisfactory year financially. The balance sheet at 31 December 2022 shows funds of £53,491.

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

For the year to 31 December 2022

Trustees' Report (*continued*)

Reserves policy

The SLLS aim to maintain unrestricted reserves of 10 months expenditure to enable them to meet expenses as they fall due. They believe 10 months is sufficient given income expected from this year's conference/ grants etc.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law applicable to charities in England/Wales 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 surplus or deficit of the Charity for that period. In preparing those financial statements the Trustees are required to:

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

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which are sufficient to show and explain The Society's transactions and 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 detection and prevention of fraud and other irregularities.

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

Public benefit statement

The Board of Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit publicised by the Charity Commission in exercising their powers and duties. The public benefit of the Charity's activities are outlined under 'Objectives and Activities' above.

The financial statements which follow were approved by Trustees at their meeting on 8th October 2023 and signed on their behalf by:



Meena Kumari
SLLS Treasurer

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Statement of Financial Activities

For the year to 31 December 2022

	Notes	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Total £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Bank interest receivable		50	-	50	1
Incoming resources from charitable activities	1	75,986	-	75,986	39,006
Other incoming resources		-	-	-	2,000
		<u>76,036</u>	<u>0</u>	<u>76,036</u>	<u>41,007</u>
RESOURCES EXPENDED - SUPPORT COSTS					
Secretarial / administrative		19,462	8,020	27,482	20,401
Consultancy and journal editorial		-	2,668	2,668	7,490
Conference expenses including venues		26,565	-	26,565	17,523
Telephone, internet and website		6,827	-	6,827	4,743
Other administration and project expenses		2,008	-	2,008	1,560
Bank charges		2,650	-	2,650	995
Foreign exchange losses		595	-	595	3,697
Professional fees		-	-	-	163
Professional fees - Accountant		1,040	-	1,040	720
		<u>59,147</u>	<u>10,688</u>	<u>69,835</u>	<u>57,292</u>
Net incoming resources for the year before transfers		16,889	(10,688)	6,201	(16,285)
Gross transfers between funds	6	<u>(10,688)</u>	<u>10,688</u>	-	-
Net incoming resources for the year and net movement in funds		6,201	-	6,201	(16,285)
Balances brought forward at 1 January 2022		<u>47,290</u>	-	<u>47,290</u>	63,575
Balances carried forward at 31 December 2022		<u>53,491</u>	-	<u>53,491</u>	<u>47,290</u>

**There were no other recognised gains or losses.
All operations are continuing.**

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Balance Sheet

As at 31 December 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Intangible assets	4		<u>1,740</u>		<u>-</u>
Current Assets					
Debtors	5	3,017		10,508	
Cash at bank and in hand		<u>49,734</u>		<u>38,072</u>	
		52,751		48,580	
Creditors: Amounts falling due within one year	6	<u>1,000</u>		<u>1,290</u>	
Net current assets			<u>51,751</u>		<u>47,290</u>
			51,751		47,290
Net assets			<u><u>53,491</u></u>		<u><u>47,290</u></u>
Funds	7				
Restricted funds			-		-
Unrestricted funds			<u>53,491</u>		<u>47,290</u>
			<u><u>53,491</u></u>		<u><u>47,290</u></u>
					-

Approved by the Trustees on 8 October 2023

Meena Kumari
SLLS Treasurer

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Statement of Accounting Policies

For the Year to 31 December 2022

The principal accounting policies which are adopted in the preparation of the financial statements are set out below:

Basis of accounting

The financial statements of the charity, which is a public benefit entity, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

Incoming resources

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated.

Income tax recoverable in relation to investment income or Gift Aid donations is recognised at the time the relevant income is receivable.

Resources expended

All expenditure is recognised on an accruals basis. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Notes to the Financial Statements

For the Year to 31 December 2022

1 Incoming Resources from Charitable Activities

	Unrestricted	Restricted	Total	Total
	2022	2022	2022	2021
	£	£	£	£
Conference income	56,267	-	56,267	26,072
Legacies	0	-	-	2,000
Membership fees	19,715	-	19,715	11,934
Other sundry income	4	-	4	1,000
	<u>75,986</u>	<u>-</u>	<u>75,986</u>	<u>41,006</u>

The restricted income are amounts received for specific purposes.
All income in the prior year was unrestricted.

2 Transactions with Trustees and related parties expenses

During the year no transactions occurred with related parties which required disclosure under the Financial Reporting Standard for Smaller Entities.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity.

The trustees all give freely of their time and expertise without any form of benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

3 Staff costs

There are no employees so subsequently no staff costs are incurred.

4 Intangible Assets

	Website
	£
Cost	-
At 1 January 2022	-
Additions	1740
Disposals	-
At 31 December 2022	<u><u>1,740</u></u>
Depreciation	-
At 1 January 2022	-
Charge for year	-
On disposals	-
At 31 December 2022	<u><u>-</u></u>
Net book value	-
At 31 December 2022	<u><u>1,740</u></u>
At 31 December 2021	<u><u>-</u></u>

5 Debtors

Due within one year

	2022	2021
	£	£
Other debtors	3,017	3,489
Trade debtors - conference fees and membership	-	7,019
	<u>3,017</u>	<u>10,508</u>

6 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accrued expenses	1,000	1,290
	<u>1,000</u>	<u>1,290</u>

Notes to the Financial Statements (continued)

For the Year to 31 December 2022

7 Funds

The funds of the charity include the following restricted funds which have been set aside out of unrestricted funds for specific purposes:

Restricted Funds: Current Year:	Balance 31-Dec 2021	Incoming resources	Utilised in year	Transferred from unrestricted	Balance 31-Dec 2022
Journal	-	-	10,688	10,688	-
	<u>-</u>	<u>-</u>	<u>10,688</u>	<u>10,688</u>	<u>-</u>

Restricted Funds: Prior Year:	Balance 31-Dec 2020	Incoming resources	Utilised in year	Transferred from unrestricted	Balance 31-Dec 2021
Journal	-	-	7,419	7,419	-
	<u>-</u>	<u>-</u>	<u>7,419</u>	<u>7,419</u>	<u>-</u>

Details of the journal project are given in the trustees report.

Unrestricted Funds: Current Year:	Balance 31-Dec 2021	Incoming resources	Utilised in year	Transferred between funds	Balance 31-Dec 2022
General funds	994	19,769	18,543	-	2,220
Conference income	46,296	56,267	40,604	(10,688)	51,271
	<u>47,290</u>	<u>76,036</u>	<u>59,147</u>	<u>(10,688)</u>	<u>53,491</u>

Unrestricted Funds: Prior Year: Unrestricted Funds:	Balance 31-Dec 2020	Incoming resources	Utilised in year	Transferred between funds	Balance 31-Dec 2021
General funds	7,389	14,935	21,330	-	994
Conference income	56,186	26,072	28,543	(7,419)	46,296
	<u>63,575</u>	<u>41,007</u>	<u>49,873</u>	<u>(7,419)</u>	<u>47,290</u>

A transfer was made from unrestricted conference funds to help fund the journal.

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

England & Wales - Charity number 1144426

Accounts

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Registered Charity no. 1144426

Financial Statements

Year to 31 December 2021

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES
Trustees and Professional Advisers
For the Year to 31 December 2021

Trustees

President	I. Schoon
Treasurer	T. Robertson
Secretary	W. Lauterbach
President Elect	D. Spini
Ordinary Member	M. Kelly-Irving
Ordinary Member	S. Tsoli
Ordinary Member	L. Panico
Ordinary Member	G. Baranyi
Ordinary Member	M. Kumari
Ordinary Member	M. Clare Lennon
Ordinary Member	M. Kirkpatrick-Johnson
Co-opted Member	S. Morton
Co-opted Member	L. Calderwood
Co-opted Member	H. Joshi
Co-opted Member	B. Edwards

Principle Office

Centre for Longitudinal Studies,
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20 Bedford Way, London
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Admin Office

16 Fisher Road
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Independent Examiners

Victoria Neil
Neil & Co
30 Cedar Avenue
East Barnet
Herts EN4 8DX

Bankers

The Co-operative Bank

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

For the year to 31 December 2021

Trustees' Report

The Society gained registration from the Charity Commissioners in February 2011. This report and financial statement meets the requirements of the SORP for accounting by Charities (revised 2005).

Governance

The Society was established at its first AGM in Cambridge in September 2010 where the Society's constitution was adopted. There is an open process of nomination and then balloting as required by the constitution. These elections result in the election of the President (for a 2 year period), Past President/President Elect (for a one year period), Treasurer (for a 4 year period), Secretary and (six) other Trustees (for 3 year periods). There are five co-options (annually). The elections took place in spring 2021.

Governance and management of the Society is vested in the Trustees who meet twice a year as the Executive Committee of the Society.

The AGM was held online via Zoom on 21st September 2021 and was attended by 34 members.

Objectives and activities

The Object of the Society is the advancement of education through the promotion of interdisciplinary and cross-national understanding and collaboration in longitudinal and life course studies. There were 267 members of the Society at 30th September 2021.

The Society's main activities are:

The organisation of an annual international conference with participants from all over the world. The 2021 conference was held entirely online due to Covid-19 restrictions.

- The production of an international on-line Journal. The Longitudinal and Life Course Studies Journal was founded by our sister charity, Longview, in 2009 with three years of initial support from the Nuffield Foundation. From March 2012, the Journal became the sole responsibility of the Society, until Bristol University Press took over the role of publisher in September 2018.
- The provision of a Members Newsletter every three months.
- The promotion of national and international networks between people working in the fields of longitudinal and life course studies.
- The organisation and sponsoring of other meetings and workshops as the opportunity arises.
- The establishment of a network of Society Global Representatives in countries across Europe and North America to encourage national networking and activities.

Financial Review

The Society had a satisfactory year financially. The balance sheet at 31 December 2021 shows funds of £47,290.

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

For the year to 31 December 2021

Trustees' Report (*continued*)

Reserves policy

The SLLS aim to maintain unrestricted reserves of 10 months expenditure to enable them to meet expenses as they fall due. They believe 10 months is sufficient given income expected from this year's conference/ grants etc.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law applicable to charities in England/Wales 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 surplus or deficit of the Charity for that period. In preparing those financial statements the Trustees are required to:

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

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which are sufficient to show and explain The Society's transactions and 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 detection and prevention of fraud and other irregularities.

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

Public benefit statement

The Board of Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit publicised by the Charity Commission in exercising their powers and duties. The public benefit of the Charity's activities are outlined under 'Objectives and Activities' above.

The financial statements which follow were approved by Trustees at their meeting on 22nd October 2022 and signed on their behalf by:

Dario Spini SLLS President

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Independent Examiner's Report to the Trustees of Society for Longitudinal and Life Course Studies

I report on the accounts of the charity for the year to 31 December 2021 which are set out on the following pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Victoria Neil ACA

Neil & Co Chartered Accountants

30 Cedar Avenue

East Barnet

Herts, EN4 8DX

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Statement of Financial Activities

For the year to 31 December 2021

	Notes	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total £	2020 Total £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Bank interest receivable		1	-	1	3
Incoming resources from charitable activities	1	41,006	-	41,006	13,169
Other incoming resources		-	-	-	-
		<u>41,007</u>	<u>0</u>	<u>41,007</u>	<u>13,172</u>
RESOURCES EXPENDED - SUPPORT COSTS					
Secretarial / administrative		17,472	2,929	20,401	15,258
Consultancy and journal editorial		3,000	4,490	7,490	9,021
Conference expenses including venues		17,523	-	17,523	5,665
Telephone, internet and website		4,743	-	4,743	4,948
Other administration and project expenses		1,560	-	1,560	3,367
Bank charges		995	-	995	390
Foreign exchange losses		3,697	-	3,697	(2,412)
Professional fees		163	-	163	322
Professional fees - Accountant		720	-	720	1,100
		<u>49,873</u>	<u>7,419</u>	<u>57,292</u>	<u>37,659</u>
Net incoming resources for the year before transfers		(8,866)	(7,419)	(16,285)	(24,487)
Gross transfers between funds	6	<u>(7,419)</u>	<u>7,419</u>	<u>-</u>	<u>-</u>
Net incoming resources for the year and net movement in funds		(16,285)	-	(16,285)	(24,487)
Balances brought forward at 1 January 2021		<u>63,575</u>	<u>-</u>	<u>63,575</u>	<u>88,062</u>
Balances carried forward at 31 December 2021		<u>47,290</u>	<u>-</u>	<u>47,290</u>	<u>63,575</u>

**There were no other recognised gains or losses.
All operations are continuing.**

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Balance Sheet

As at 31 December 2021

	Notes	2021 Unrestricted		2020	
		£	£	£	£
Current Assets					
Debtors	4	10,508		7,337	
Cash at bank and in hand		<u>38,072</u>		<u>57,535</u>	
		48,580		64,872	
Creditors: Amounts falling due within one year	5	<u>1,290</u>		<u>1,297</u>	
Net current assets			<u>47,290</u>		<u>63,575</u>
			47,290		63,575
Net assets			<u><u>47,290</u></u>		<u><u>63,575</u></u>
Funds	6				
Restricted funds			-		-
Unrestricted funds			<u>47,290</u>		<u>63,575</u>
			<u><u>47,290</u></u>		<u><u>63,575</u></u>

Approved by the Trustees on 22 October 2022.

Tony Robertson
Treasurer

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Statement of Accounting Policies

For the Year to 31 December 2021

The principal accounting policies which are adopted in the preparation of the financial statements are set out below:

Basis of accounting

The financial statements of the charity, which is a public benefit entity, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

Incoming resources

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated.

Income tax recoverable in relation to investment income or Gift Aid donations is recognised at the time the relevant income is receivable.

Resources expended

All expenditure is recognised on an accruals basis. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Notes to the Financial Statements

For the Year to 31 December 2021

1 Incoming Resources from Charitable Activities

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Total 2020 £
Conference income	26,072	-	26,072	643
Legacies	2,000	-	2,000	-
Journal income	-	-	-	-
Membership fees	11,934	-	11,934	12,526
Other sundry income	1,000	-	1,000	-
	<u>41,006</u>	<u>-</u>	<u>41,006</u>	<u>13,169</u>

The restricted income are amounts received for specific purposes.
All income in the prior year was unrestricted.

2 Transactions with Trustees and related parties expenses

During the year no transactions occurred with related parties which required disclosure under the Financial Reporting Standard for Smaller Entities.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity.

The trustees all give freely of their time and expertise without any form of benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £nil).

3 Staff costs

There are no employees so subsequently no staff costs are incurred.

4 Debtors

Due within one year

	2021 £	2020 £
Other debtors	3,489	2,129
Trade debtors - conference fees and membership	7,019	5,208
	<u>10,508</u>	<u>7,337</u>

5 Creditors: amounts falling due within one year

	2021 £	2020 £
Accrued expenses	1,290	1,297
	<u>1,290</u>	<u>1,297</u>

6 Funds

The funds of the charity include the following restricted funds which have been set aside out of unrestricted funds for specific purposes:

Restricted Funds: Current Year:	Balance 31-Dec 2020	Incoming resources	Utilised in year	Transferred from unrestricted	Balance 31-Dec 2021
Journal	-	-	7,419	7,419	-
	<u>-</u>	<u>-</u>	<u>7,419</u>	<u>7,419</u>	<u>-</u>

Details of the journal project are given in the trustees report.

Restricted Funds: Prior Year:	Balance 31-Dec 2019	Incoming resources	Utilised in year	Transferred from unrestricted	Balance 31-Dec 2020
Journal	-	-	8,926	8,926	-
	<u>-</u>	<u>-</u>	<u>8,926</u>	<u>8,926</u>	<u>-</u>

Details of the journal project are given in the trustees report.

Unrestricted Funds: Current Year:	Balance 31-Dec 2020	Incoming resources	Utilised in year	Transferred between funds	Balance 31-Dec 2021
General funds	7,389	14,935	21,330	-	994
Conference income	56,186	26,072	28,543	(7,419)	46,296
	<u>63,575</u>	<u>41,007</u>	<u>49,873</u>	<u>(7,419)</u>	<u>47,290</u>

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Notes to the Financial Statements (continued)

For the Year to 31 December 2021

6 Funds (continued)

Unrestricted Funds: Prior Year: Unrestricted Funds:	Balance 31-Dec 2019	Incoming resources	Utilised in year	Transferred between funds	Balance 31-Dec 2020
General funds	12,241	12,529	17,381	-	7,389
Conference income	<u>75,821</u>	<u>643</u>	<u>11,352</u>	<u>(8,926)</u>	<u>56,186</u>
	<u>88,062</u>	<u>13,172</u>	<u>28,733</u>	<u>(8,926)</u>	<u>63,575</u>

A transfer was made from unrestricted conference funds to help fund the journal.