



for young lives

TRUSTEES ANNUAL REPORT

SEPTEMBER 2022 – AUGUST 2023



Life and Soul Youthwork
Registered Charity Number: 1153304
Company Number: 08574869

Life & Soul Centre
Christ Church
Tunbridge Wells
TN1 1UT

www.lifeandsoul.org.uk

REFERENCE AND ADMINISTRATIVE DETAILS

Board of Trustees	Nigel Daly (Chair appointed 4 Mar 2021)
	David Payne (appointed 23 Feb 2015)
	Felicity Roberts (appointed 4 Mar 2021)
	Andrew Collins (Company Secretary appointed 16 July 2013)
	Angela Nicholls (appointed 20 June 2023)
Company number	08574869
Charity number	1153304
Registered office	Christ Church High Street Tunbridge Wells TN1 1UT
Chief Executive Officer	Sarah Finch
Independent examiner	Nash Harvey Group LLP

STRUCTURE, GOVERNANCE AND MANAGEMENT
GOVERNING DOCUMENT

The charity’s governing document is The Memorandum and Articles of Association. Life & Soul is a Registered Company with Charitable Status and was incorporated on 18th June 2013. This replaces charity number 1099511, registered 2003.

The directors of the company are also charity trustees for the purposes of charity law and under the Articles of Association are known as members. New trustees are recruited through an open recruitment process which includes application, interview and references. There is a formal procedure for the induction and training of members of the Board of Trustees. Trustees may serve no more than three consecutive

terms of three years following which no outgoing trustee shall be eligible for re-election for a period of 12 months following retirement, except in exceptional circumstances. All trustees give their time voluntarily.

The Board of Trustees meets four times a year and have responsibility for the strategic oversight of the charity. The Board of Trustees delegate the day-to-day management of the charity to the Chief Executive Officer.

The legal name of the charity is Life and Soul Youthwork but the name Life & Soul has been adopted for ease of recognition and marketing.



OBJECTIVES AND ACTIVITIES

The charity’s purpose as set out in the company’s Memorandum and Articles of Association is ‘the advancement of the Christian faith worldwide.’ Specifically, we express this by providing services that encourage the recognition and celebration of the uniqueness of every individual, created in the image of God. We work with children and young people of all faiths and none, and are not faith promoting.



ACHIEVEMENTS AND PERFORMANCE

The Board of Trustees would like to thank all staff and volunteers for their hard work and dedication over the last year as well as all the charity’s supporters and funders.

The charity has continued its work of improving the social, health and educational outcomes of children and young people by nurturing and empowering them to accept and celebrate their own unique self, to find their voice and to be informed, confident and skilled to make wise life decisions.

The pandemic continues to have a significant impact on young people’s mental health. The long-term impact of having limited social interaction at a time when it is crucial for healthy brain development is now being seen across primary and secondary age groups. Many teachers are reporting that significant numbers of children and young people are two years behind in their social and emotional development, yet they are still having to cope with the same pressures and academic expectations as previously. This, along with the impact of the pandemic on families and wider society, is taking its toll on the mental health of young people.

A recent report, Mental Health of Children and Young People 2023, published by NHS England on the 21st November 2023 found that one in five children and young people aged eight to 25 had a probable mental health disorder in 2023.¹

The Guardian reported, earlier this year, that the number of referrals to Children and Young People’s Mental Health Services (CYPMHS) was three times higher than in the corresponding month in 2019 and nearly double that in 2022. The article goes on to say that the number of young people waiting to start treatment also reached new records.²

We are working to meet this increased demand with our early intervention services by:

- Continuing to work with a local fundraising consultant to ensure financial security for the charity. We are very grateful to all the Trusts and Foundations who have helped to fund our work this year. We are also grateful to all the regular, individual donors who provide around a third of our annual income.
- We have increased our recruitment of volunteer mentors so that we can see more young people each week.

The trustees continue to provide strong accountability and leadership for the charity and work closely with the CEO to support the work of the charity and set the strategic direction.

¹ <https://digital.nhs.uk/data-and-information/publications/statistical/mental-health-of-children-and-young-people-in-england/2023-wave-4-follow-up>
² <https://www.theguardian.com/society/2023/aug/15/number-children-mental-health-crisis-record-high-england>

"We see a real difference from the boys who have received mentoring. Where before they required substantial staff support daily, after mentoring they are more confident and able to manage without staff support."

TEACHER

"I feel more confident. School flows more now. I know how to ask people for help and that I can ask. We are talking more as a family, and I am helping Mum more. I get homework done early now. I feel more confident."

STUDENT

"I have been a lot better in lessons now I have a good mindset."

STUDENT



CONNECT MENTORING

Connect Mentoring continues to support young people and shows a significant impact on improving the mental well-being of those who are struggling and at risk of poor social, health and educational outcomes. Each young person receives a series of at least six one to one sessions with one of our mentors within school.

As the pandemic has progressed and health and social services have become increasingly overwhelmed, the work of the Connect Team has become even more important. Volunteer mentors are reporting seeing young people with more serious mental health issues as it becomes harder to access other support.

In October we had our annual mentor refresher training day. It is always good to get everyone together. As well as increasing mentors knowledge of using Solution Focused techniques, we also did safeguarding refresher training and had a session looking at how to adapt mentoring for young people on the autistic spectrum. We have successfully trained six new mentors this year and they are now regularly working in schools. Each mentor generally sees between 2 and 3 students a week. Throughout the year we have averaged

22 Mentors each week, working in five local secondary schools.

115 young people have benefitted from Connect Mentoring this year. 95% of those who completed the course recorded an improvement in their well-being. Well-being, in terms of the student's goals from mentoring, is measured by them each week on a scale of one to ten. This is part of the standard Solution Focused technique and provides clear evidence of improvement where a student moves up on the scale over the course of mentoring. At the end of the course students are asked to complete a feedback form in which they rate how helpful mentoring has been and are then asked to write about how life is better. Included here are a small selection of the feedback comments from this year.

All mentors receive support and supervision. There are Peer Groups, these are led by an experienced mentor and meet three times a year. We also have meetings for all mentors three times a year that incorporate training and are a chance for us to say thank you with homemade cake and refreshments. Mentors are always able to contact staff for advice.

"Mentoring has become such a well-known part of what we offer now at school, that when asked if the student would like counselling or mentoring, they choose mentoring."

TEACHER

"I have benefitted a lot from mentoring sessions by setting short manageable goals to reach where I want to be. I feel less negative about myself in terms of thinking things aren't possible."

STUDENT

"The sessions have made me feel that I have options for when I am stressed and have made the idea of school, tests etc more bearable. I feel as if I am improving."

STUDENT



CONNECT MENTORING CASE STUDIES

CASE STUDY

"I have just finished with a student who was bullied at Primary School and struggled to make friends in Year 7. Now in Year 8, he has recently been diagnosed with autism. When we started meeting, he felt excluded and unhappy at school and, having felt betrayed by friends in the past, told me 'my brain tells me Don't make friends!' Now at the end of the course, he has made two new friends at school, feels happier there, joins in more and feels included. His family and form teacher have noticed the difference in him".

Connect Mentor

CASE STUDY

"I had a year 7 boy who was struggling to cope with homework and organising himself. He was getting into lots of trouble and as a result his self-esteem was very low. He said things like - I am really letting myself down / I want my Dad to be proud of me / I know I'm not meeting my potential (although I'm not sure that came from him!) "

"After just 3 sessions we had identified a few things that he was already managing and talked through the miracle day of being on top of things and he was much brighter as he arrived to our next sessions. His score went from a 3 to an 8 in the 6 sessions and he was out of trouble and receiving praise and housepoints, that made him really happy. He had even asked to be moved in a lesson so he was away from his friend who distracted him. Basically, we built on what he was already doing - like writing things in his planner / rewarding himself with time on games on his x-box once he had done some work etc."

Connect Mentor



RELATIONSHIPS AND SEX EDUCATION (RSE)

The RSE team have delivered lessons to 360 young people over the year covering topics such as Media Messages and Me, Emotional Well-Being, Health Relationships, Sex and Consent and Pornography and Sexting. The lessons were well received.

With the introduction of the new statutory Relationships and Sex Education curriculum for primary and secondary schools, there is now training for teachers and resources available to support the delivery of this important content in primary and secondary schools. The curriculum also encourages the inclusion of the content

across the whole school curriculum rather than just as standalone lessons. Hence, we have seen a significant reduction in demand for these lessons and will be stopping this project in the next academic year. This will enable us to use our resources to better effect in the projects where demand is growing.

We have trained school staff in how to deliver RSE lessons and have provided relevant resources so that they can continue to deliver high quality education.

"That was really helpful... It's so good having experts come in to talk to us about this stuff".

STUDENT

"Thank you for your ongoing support of our school, especially through the challenging times of late. The girls enjoy your visits enormously and we really value your support".

TEACHER

"I love the way you are positive about sex and relationships! You never tell the students what to do but encourage them to think and make choices for themselves".

TEACHER

"We talk about the tricky parts of life which is helpful".

STUDENT

"I've learnt to listen when people are talking about emotions so I can help them".

STUDENT



Unlimited is our resilience workshop aimed at pupils in Year 5 and 6 who need a boost before going on to secondary school. Until this year we have had a team of two people working just two afternoons a week. However, as demand has risen we have increased the team by one more member of staff and have started training volunteers to deliver the course with a member of staff. The team work with a small group of pupils in each school and tailor the content of the sessions to the needs of the children, covering topics such as Our Uniqueness, Body

Image, Worries & Fears and Handling Emotions in a fun, creative and interactive way.

126 children completed the Unlimited course this year. 97% reported improved well-being and self-esteem by the end of the course. As with Connect, the children use a 'Hopscotch Scale' to measure their own sense of well-being each week. At the end of the course they give feedback about how Unlimited has helped them. Enjoy some of the comments from feedback forms over the year.

I just wanted to let you know that so many parents have contacted me recently to say how much they feel their children have gained from the sessions you came in and did with them so thank you very much"

TEACHER

"Everyone is unique and amazing and how you are on the inside is better than how you look on the outside".

STUDENT

"It doesn't matter about others when it comes to dealing with yourself because you have a voice and I can be heard".

STUDENT



Play Therapy

Play therapy is a gentle play-based form of counselling that is effective for children who are struggling to deal with difficult situations and can't always articulate what is causing their distress. Children can use a variety of mediums in the room including clay, art, sand and role play to process what is happening in their lives and any issues they may be facing or have experienced in the past.

Our specialist play therapist worked in one local school which has high levels of pupil premium children. Many of the children she worked with come from very challenging home situations. This year she has worked with 10 children and their families. Our aim is to work with the parents to ensure that the therapeutic process is holistic and stimulates changes in well-being and behaviour at home as well as school.

Before sessions begin with the child. Individual parent/carer meetings are held to discuss the



home situation and hoped changes that will happen as a result of the play therapy. These are then re-visited at the end to review what progress has been made. Each child spends a minimum of 6 one to one sessions with our play therapist and is able to work through any issues in a safe, nurturing space. This continues for as long as the child needs and results in a significant improvement in the well-being of the child.



PLANS FOR THE FUTURE

We have worked to streamline and improve the admin processes for Connect and hope to have them operational early in the next academic year. These were developed when there was just one mentor going into one school and seeing about 3 students a week. Now we have around 20 mentors going into 5 schools seeing approximately 50 students a week.

We have produced a new course which is aimed purely at Year 6 pupils and the transition to secondary school. We produced sessions on a

range of topics including Healthy Phone Use and Social Media. We piloted the course in one school in Term 6 of this year. The feedback was very positive so we plan to offer this to all schools next year.

With both Connect Mentoring and Unlimited we would like to begin to move out beyond Tunbridge Wells to reach young people who are further afield. Our new systems will enable us to see more young people in more schools.



FINANCIAL REVIEW

The trustees report a positive outcome for the year with only a slight loss for the year of £700 (Gain of £3931 in 2022) over all funds. All the charity assets were employed in pursuing the charitable objects of the charity. More detailed information is set out on the following pages.

FINANCIAL RESERVES

It is the policy of the charity that unrestricted funds which have not been included as fixed assets should be maintained at a level equivalent to between three and six months' expenditure excluding depreciation. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. Three months' general fund

expenditure based on the new financial year budget, amounted to approximately £17,000 and unrestricted reserves held as current assets at the end of the year were £32,000.

VOLUNTEERS

Life & Soul is blessed with many volunteers who give their time to support young people through the projects that we run. Were all the volunteer roles to be salaried at an average rate for the charity then the charity would need to have found approximately an additional £14,500 in the last year which is over 33% of the staffing budget as a whole. This is a significant saving and without all the wonderful and dedicated volunteers the impact of the work of Life & Soul would be significantly reduced.

RISK MANAGEMENT

The Board of Trustees regularly review the major risks to which the charity is exposed.

One of the principal risks identified continues to be securing sufficient funding. Working with a local fundraising consultant with experience in applying for grants and promoting the charity, as last year, we have secured significant funding from grants of £20,443.

We continue to hold at least 3 months of reserves in the bank.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.





Independent examiner's report to the Trustees of Life and Soul Youth Work

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 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 report

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 accounting 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.

Signed:

Name:

Matthew Harbour FCCA ACA
On behalf of:

Address:

Nash Harvey Group LLP, Hermitage Court,
Hermitage Lane, Maidstone, Kent ME16 9NT
30th January 2024

Date:

2023

Raising funds calculations

<u>Income</u>	<u>Connect</u>	<u>Other</u>	<u>Total</u>
<u>Raising funds</u>			
Grant	3,933	16,510	20,443
Other - fundraising		2,810	2,810
Donations - monthly		20,317	20,317
Donations - one off	0	9,602	9,602
Gift Aid		3,861	3,861
	3,933	53,100	57,033
<u>Other income (Misc)</u>	0	141	141
<u>Charitable Activities</u>			
School income	7,954	4,060	12,014
TOTAL			69,188
<u>Expenditure</u>			
<u>Raising funds</u>		10,615	10,615
(Fundraising and events)			
Everything else to charitable activities			
	379	1,377	1,756
Depreciation & Insurance	0	593	593
Wages	13,671	29,475	43,146
Uniform	0	0	0
Support costs	2,119	11,666	13,785
SUB TOTAL	16,169	43,111	59,280
TOTAL	16,169	53,726	69,895

**Statement of Financial Activities (including Income and Expenditure Account)
for the year ended 31 August 2023**

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<u>Income from:</u>					
Raising funds	2a	53,100	3,933	57,033	60,446
Charitable activities	2b	4,060	7,954	12,014	9,847
Other income	2c	141	0	141	167
Investments		0	-	0	0
Total income		57,301	11,887	69,188	70,460
<u>Expenditure on:</u>					
Raising funds	3a	10,615	-	10,615	6,418
Charitable activities	3b	43,111	16,169	59,280	60,111
Total expenditure		53,726	16,169	69,895	66,529
Net (deficit)/income for the year		3,575	(4,282)	(707)	3,931
Transfer between funds			0	-	-
Final net (deficit)/income		3,575	(4,282)	(707)	3,931
<u>Reconciliation of funds</u>					
Total funds brought forward		28,499	4,282	32,781	28,850
Total funds carried forward		32,074	0	32,074	32,781

Balance sheet as at 31 August 2023

	Notes		2023	2022
		£	£	£
Fixed assets				
Tangible fixed assets	7		-	
Total fixed assets			-	
Current assets				
Debtors	8	3,038		1,598
Cash at bank and in hand		30,613		31,383
		33,651		32,981
Creditors: amounts falling due within one year	9	(1,578)		(200)
Net current assets			32,074	32,781
Total net assets			32,074	32,811
Funds				
	10			
Restricted			-	4,282
Unrestricted			32,074	28,499
Total funds			32,074	32,781

The company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

Approved by the trustees

Chairman: 

Date : 13th December 2023

1. Accounting policies

The principle accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the trustees for a particular purpose.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Income

Income is included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Income from charitable activities is accounted for when earned.
- Investment income is included when receivable.

(d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates:

- Costs of raising funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

(e) Fixed assets

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £400 are not capitalised. Depreciation is provided at rates calculated to write off the cost of the asset over its expected useful life, which in all cases is estimated at 4 years. Impairment reviews are carried out as and when evidence comes to light that the recoverable amount of a functional fixed asset is below its net book value due to damage, obsolescence or other relevant factors.

(f) Company Status

The charity is a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

2a. Income from raising funds

	General £	Restricted £	Total £	2023 Total £	2022 Total £
Donations	33,780		33,780		31,751
Fundraising	2,810	-	2,810		2,845
Grants	16,510	3,933	20,443		25,850
	<u>53,100</u>	<u>3,933</u>	<u>57,033</u>		<u>60,446</u>

2b. Income from charitable activities

	General £	Restricted £	Total £	2023 Total £	2022 Total £
Connect	-	7,954	7,954		6192
Schools	4,060	-	4,060		3655
	<u>4,060</u>	<u>7,954</u>	<u>12,014</u>		<u>9847</u>

2c. Other Income

	General £	Restricted £	Total £	2023 Total £	2022 Total £
Misc income	141		141		167
CJRS Claims	141	0	141		167

3a. Expenditure on raising funds

	General £	Restricted £	Total £	2023 Total £	2022 Total £
Fundraising costs	10,615	-	10,615		6,418
	<u>10,615</u>	<u>-</u>	<u>10,615</u>		<u>6,418</u>

3b. Expenditure on charitable activities

General £	Restricted £	2023 Total	2022 Total
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Staff costs	29,475	13,671	43,146	41,663
Training	125	454	579	2,247
General costs	<u>24,126</u>	<u>2,044</u>	<u>26170</u>	<u>16,200</u>
	<u>53,726</u>	<u>16,169</u>	<u>69895</u>	<u>60,110</u>

4. Net Income/expenditure for the year

	2023 Total £	2022 Total £
This is stated after charging:		
Depreciation	-	106
	<u>-</u>	<u>106</u>

5. Staff costs

	2023 Total £	2022 Total £
Salaries and wages	40,704	39,519
Employers National Insurance	-	-
Pension costs	<u>2,442</u>	<u>2,144</u>
	<u>43,146</u>	<u>41,663</u>

Included within the above figures, emoluments for key management personnel amounted to £12911, (2022 - £11551)

No employee received emoluments of more than £60,000 in the year (2021: £nil).

The amount of liabilities arising from employee benefits in the year amounted to £nil (2021: £nil).

The average number of employees during the year, calculated on the basis of full time equivalents, were as follows:

	2023 Total Number	2022 Total Number
Employees	2	2
	<u>2</u>	<u>2</u>

Trustee Remuneration and Related Party Transactions

During the year, no trustee received any remuneration nor any reimbursement of expenses (2022: £nil)

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.
Donations made by trustees during the year amounted to £360 by A Collins (2022 £360 A Collins).

6. Taxation

As a charity, Life and Soul is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

7. Tangible Fixed Assets

	2023
	Office Equipment £
Cost	
At 1 September 2022	4,189
Additions	-
At 31 August 2023	4,189
Accumulated Depreciation	
At 1 September 2022	4,189
Charge for the year	-
At 31 August 2023	4,189
Net book value	
At 1 September 2022	-
At 31 August 2023	-

8. Debtors

	2023 Total £	2022 Total £
Other debtors and prepayments	3,038	1,598
Total	3,038	1,598

9. Creditors: Amounts Falling Due within One Year

	2023 Total £	2022 Total £
Taxation and Social Security	80	-

Other creditors and accruals	1,498	200
Total	1,578	200

10. Analysis of Net Assets Between Funds

	General Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Tangible fixed assets	-	-	-	-
Current assets	33,651	0	33,651	32,981
Current liabilities	(1,578)		(1,578)	(200)
Net assets	32,073	0	32,073	32,781

11. Movements in Funds

	At 1 Sep 2022 £	Incoming Resources £	Outgoing Resources £	Transfer between funds	At 31 Aug 2023 £
Restricted funds:	4,282	11,887	(16,169)		-
	4,282	11,887	(16,169)		-
Unrestricted funds:					
General funds	28,499	57,301	(53,726)		32,074
	28,499	57,301	(53,726)		32,074
Total funds	32,781	69,188	(69,895)	-	32,074

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees (who are also directors of Life and Soul Youthwork for the purposes of company law) are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small company's exemption.

This report was approved by the Trustees, on 13th December 2023 and signed on their behalf by:



Nigel Daly
Chair of the Board of Trustees
Date: 13th December 2023

References

1. <https://digital.nhs.uk/data-and-information/publications/statistical/mental-health-of-children-and-young-people-in-england/2020-wave-1-follow-up>
2. www.mind.org.uk/news-campaigns/news/more-than-half-fear-lockdown-ending-as-pandemics-impact-on-mental-health-laid-bare/
3. www.bmj.com/content/372/bmj.n614





**life&
soul**

Life and Soul Youthwork
Registered Charity Number: 1153304
Company Number: 08574869

Life & Soul Centre
Christ Church
Tunbridge Wells
TN1 1UT

www.lifeandsoul.org.uk