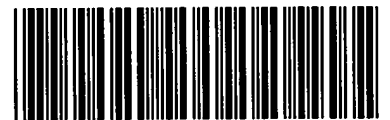


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REGISTERED COMPANY NUMBER: 07742739 (England and Wales)  
REGISTERED CHARITY NUMBER: 1172680

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024  
FOR  
LIFE SKILLS EDUCATION CHARITY**

THURSDAY



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20/02/2025

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COMPANIES HOUSE

Hewitt Card Limited  
Chartered Certified Accountants  
70-72 Nottingham Road  
Mansfield  
Nottinghamshire  
NG18 1BN

# **LIFE SKILLS EDUCATION CHARITY**

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**REPORT OF THE TRUSTEES  
for the year ended 31 August 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of 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 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

With the direction of our trustee board, we develop, deliver, and evaluate resources that empower young people to make safe and confident decisions in risky situations. Our programs help keep young people safe and are an effective form of prevention education, delivered primarily in partnership with schools.

All resources and programs are delivered by specifically trained staff or schoolteachers, who all undergo specific training in the resources they wish to provide.

We continuously evaluate the impact and effectiveness of our programs by gathering feedback from all stakeholders (pupils, parents, teachers, and schools) on all our resources and implementing updates and improvements based on this feedback.

**The direct benefits of our work are:**

- \* Young people see reductions in their behavioural and emotional problems. Participants of our DAaRT program found that their confidence, ability to resist peer pressure, decision-making, and communication skills had all improved.
- \* Schools benefit from pupils who can better communicate and reason, show increased confidence in getting help from others, and are generally better prepared for adult life.
- \* Communities benefit from having better young people who have increased resilience to drugs, alcohol, and violence and make an all-around better contribution to their local community.

**Objectives for the year**

Each year, we review our aims and objectives. This review helps us ensure our objectives and activities remain focused on our stated purposes, including reviewing the effectiveness of all programs, methods of delivery, and impact. We have referred to the guidance set out in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and outlining our future activities.

In setting out their objectives and financial strategy, the board ensures we maintain our sustainable business model of charging schools non-commercial rates for our programs and resources.

To supplement our income, we seek funding to develop and update our resources and programs and, where necessary, to supplement the cost to schools. During the last year, we have increasingly focused on securing funding for our program to be delivered in areas of high deprivation, where we can demonstrate a direct need within schools and their young people.

A key part of reviewing our achievements against our objectives is ensuring we can demonstrate the impact of our work on our beneficiaries. In October 2023, we began working with an independent impact evaluator to establish an Outcomes Framework across all our programs to demonstrate and communicate our impact.

To help inform and improve the impact of our programs and resources, we recognise the need to ensure we listen to the opinions of young people, who are our main beneficiaries. In July, we completed the recruitment of 8 young people for our inaugural Youth Advisory Board (YAB). The board is chaired by Chloe Castledine, whose brother was a victim of knife crime.

We benefit from the voluntary contributions of the Trustee and Youth Advisory Boards. These contributions are welcome, enable our programmes to be delivered efficiently, and ensure they are developed in conjunction with young people.

**Public benefit**

The trustees have due regard for the Charity Commission guidance on Public Benefit.

For the public benefit, the advancement of education of young people aged 5 to 16 throughout England and Wales who are in danger of substance misuse, knife and hate crime, particularly but not exclusively by providing information and raising awareness through evidenced-based Life Skills programmes.

**REPORT OF THE TRUSTEES  
for the year ended 31 August 2024**

**STRATEGIC REPORT**

**Achievement and performance**

**Charitable activities**

**The 2023-24 Financial and Academic Year.**

This financial year saw the fruition of our hard work to improve our financial position. Following two years of significant financial loss, the charity underwent a restructuring, reducing staffing, office space, and overheads. This was the first academic year since 2018/19 in which we had no direct or residual funding from either the Nottinghamshire Police and Crime Commissioner or the YEF.

As a result of this work, we closed the year with a small deficit of £1236, a significant improvement on the previous two years, in which 2023 closed with a £67,768 and 2022 with a deficit of £41,640.

We lost our Director of Sales and Marketing to another charity, giving the rest of the team some much-needed sales experience for four months. We also saw six of our longest-serving DAaRT Officers retire. Our office team now consists of one full-time and five part-time staff members, including our new Sales Coordinator, who started in September 24. Our DAaRT Officer team now consists of 13 delivery staff.

The newly appointed Sales Coordinator was plucked from our pool of trained DAaRT Officers. With 5 years of delivery experience and a strong background in sales, we are confident that they will achieve success with school rebooking and sales.

A staff perception survey carried out at the end of the year showed high levels of satisfaction among staff in:

- \* Working for Life Skills
- \* The quality and delivery of the program, and
- \* The information and support received at New Term Days.

We lost 2 Trustees and welcomed 1 new Trustee.

**Strategic review of Charitable activities**

We delivered our Life Skills Primary (DAaRT) and Web Warriors programs to 9740 pupils, comprising 316 classes in 224 different schools. This is a downward trend against our targets as school budgets continue to remain constrained.

With the re-development of the On-track program into STaRS, we recognise the value of an all-through prevention education resource that is available to all primary school pupils.

We now have a range of programmes covering all six year groups at primary-level age ranges, including:

STaRS (Years 1 through 4): The Stars Trust funding in the Summer of 2023 made the completion of STaRS programmes possible. STaRS is a free resource for those purchasing the primary program and is a low-cost solution for those who don't. By November 2024, one month into the full range of courses being complete, 29 schools and 3000 pupils had used these resources.

Web Warriors (Year 5): 2 lessons focused on online harms and safety using the internet in all of its forms.

The Primary Programme (Year 6): This was updated with further information on vaping during the Summer of 2024. The YEF endorses this programme as **proven to work**.

Moving On (Year 6): A year 6 transition program was introduced in Summer 24.

We received funding from Awards for All to develop a Misogyny and Domestic Violence resource.

In November 2023, we delivered training to military police in Cyprus and for delivery into four military schools.

In May 2024, the Youth Endowment Fund published a report in which our Life Skills Primary Program (DAaRT program) was reported as a program that is proven to work. This endorsement gives our work credibility, and we have widely publicised the findings and recommendations of the report in our funding applications, publicity, and social media posts.

The YEF report listed the following findings and recommendations about the Life Skills Primary programme:

- \* The program helped develop children's social and emotional skills as a way to protect children from violence. Teachers reflected that the program's content was well-pitched, and the programme effectively engaged pupils.
- \* Pupils consulted via interviews and focus groups perceived that 'their confidence, ability to resist peer pressure, decision making, and communication skills had improved.'

**REPORT OF THE TRUSTEES  
for the year ended 31 August 2024**

Impacts were shown on reducing children's self-reported behavioural and emotional problems. Children reported slightly lower levels of behavioural or emotional difficulty. It also reduced self-reported verbal aggression, substance use, and the amount of physical attacks and threats they received. It had a high impact on reducing self-reported non-violent, low-level crime.

We spent time reviewing and shaping our messaging and strategic plans at the start of the year. With the loss of more significant multi-year funding for the organisation from Notts Police and the YEF, we wanted to ensure we lay strong foundations for a sustainable future. This meant building a more diverse mix of income sources, focusing on developing a healthy mix of fundraising activities to support fundraising from trusts and foundations, local businesses and the wider public at large. We have developed and maintain a pipeline of prospective funders of all sorts. The headlines in terms of productivity are:

**Fifty-two** applications submitted worth approximately **£862,380**.

Six successful applications worth **£49,473**. This is an **11%** success rate.

To manage our fundraising and operational activity, we adopted Monday.com as a database to track past and present relationships. This platform will help us build unrestricted funding and ensure we develop the essential foundations of a supporter network going forward.

We also introduced the 'Life Skills 30' Challenge, asking participants to complete a challenge in celebration of our forthcoming 30th anniversary. To date, nearly £3,000 has been raised from individual challenges via our new Crowdfunder listing. We also secured our first business partner to sponsor the DAaRT program in a new school.

Other deliverables focused on building a more strategic approach to operations and fundraising include:

The development of 3-year strategies covering Operational, Fundraising, and Communications activity.

In July, we finalised the recruitment of 8 young people to our Youth Advisory Board (YAB)

We have spent time and effort engaging with decision-makers and people of influence to help ensure they see the relevance of our work and reinforce our role as the leading provider of prevention education in the UK. During the year, we held 12 meetings with MPs, the newly appointed PCC for Notts and several local mayors and Lord Lieutenants.

Work has been carried out to update our website and streamline the information there. We have introduced 'Support Us' pages. These include information and ideas for individual fundraising and support via your local community, ways businesses can support us and a section on School Fundraising for schools who wish to choose us as their 'Charity of the Year.'

We have also added a sign-up button for a Life Skills newsletter, which will go out Bi-Annually.

**Our Year in Numbers:**

We delivered to 9740 pupils comprising 316 classes in 224 different schools.

We generated £49,473 of income from grants, donations, and voluntary contributions from business partners, including:

- \* Next Energy: £1,500
- \* City Bridge Foundation: £5,640
- \* Awards for All: £20,000
- \* Garfield Weston Foundation: £20,000
- \* Harmony Energy: £1,333
- \* Ravenshead Rotary Club: £1,000
- \* We completed the On-Track/Keep On-Track conversion, developing the STaRS Programmes for years 1 through 4 universally available.

We recruited and inducted two new DAaRT Officers, a new Sales Administrator, one new trustee, and eight members of our inaugural Youth Advisory Board.

Received over £71,445 in 'in kind' donations from suppliers such as Microsoft, Google, Amazon, Slack, Plesk, cPanel, CloudLinux and Hotjar, and software and services through the Charity Digital Exchange/Tech Trust.

Our quality assurance (QA) systems continue to ensure we deliver to our high standards, ensuring a consistently delivered product to all schools. The management team conducted 20 QA visits during the year and took feedback directly from teachers and young people.

Our system logged, and our designated safeguarding lead reviewed, discussed with schools, and signed off on 15 safeguarding submissions, disclosures of which were picked up by a DAaRT Officer.

**REPORT OF THE TRUSTEES  
for the year ended 31 August 2024**

Over 35,000 users visited the website, with over 46,000 page views over the last 12 months.

We have made a conscious effort to be more engaged with social media and now have 609 Facebook followers, 909 X followers, 143 Instagram Followers, and 1006 LinkedIn Followers. The team is building our profile and engaging more audiences.

Received an endorsement from the Youth Endowment Fund as a program that works.

**Financial review**

**Principal funding sources**

The Charity's business model is based on seeking grants and or donations to pay for the development of our product range. We then sell the product to the schools. We will also seek opportunities to help schools with the funding to pay for the programme. We can keep the delivery cost in line with the cost to the charity, ensuring that we offer an excellent value for money product which is sought by teachers and applauded by parents' careers and students.

The Charity Trustees ensure that our funding sources do not compromise our ability to provide fair and objective information to young people about substance misuse, including drugs and alcohol. We will care about our environmental impact and seek to use cost effective materials and delivery methods which have minimal impact on the environment.

**Investment policy and objectives**

Most of the charity's funds are to be spent in the short term so there are few funds for long-term investments. This will be reviewed throughout the following year and any excess of funds generated will be invested appropriately by the trustees in line with our Memorandum and Articles of Association and the Charities Act.

**Reserves policy**

Our business model enables the Charity to operate with low reserves ensuring Life Skills Education make full use of its income while allowing our customers and service users to benefit from low costs.

By charging a fee that covers our basic running costs, we make the products accessible to more young people. This is achieved through careful cash flow management and ensuring that we operate an order book two terms in advance of expenditure. Effectively giving us a six-month reserve window.

**Future Developments**

As we enter our 30th anniversary year, we focus on raising awareness of our work and building the credibility of our programs. The competition for funding and 'air time' means it is insufficient to deliver our programme and support schools in isolation. Organisations must ensure visibility and a 'profile' online and across social media platforms. This includes providing a regular flow of posts, announcements, events, and updates to keep people aware of the essential work that we are doing and building a network of supporters who can be called upon to support us.

We will continue to ensure we review the impact of our work. Thinking about our all-through resources for primary schools in terms of the wider benefits, such as equipping young people with skills to thrive and develop a positive mindset and sense of agency. This will enable us to demonstrate our impact and relevance to a broader audience and more funders.

We will continue to maintain a pipeline of applications to trusts and foundations, with 3-5 submitted each month, ensuring we have a continued source of potential funders.

We will build on our work to support and empower our Youth Advisory Board, ensuring their research and feedback help inform and improve our activities. Youth board members also plan to set up individual fundraising challenges for our Life Skills 30 Challenge.

We are committed to networking within the local business community and developing a marketing plan to maintain these. We also plan to introduce a Newsletter to keep people engaged with updates about the work Life Skills Charity is doing.

We will continue to apply our Evaluation Framework to all our programs, ensuring we have quantitative and qualitative data to demonstrate the impact of our work

We also remain committed to developing and funding a secondary-focused program. Our YAB is currently working on data gathering on the issues most relevant to this age group, and we are also gathering 'expressions of interest' from schools to leverage funding to create this into a digital resource.

**REPORT OF THE TRUSTEES  
for the year ended 31 August 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Life Skills Education Charity is a company limited by guarantee and is registered as a charity with the Charity Commission, registration number 07742739. Its affairs are governed by its Memorandum and Articles of Association. The Company has to comply with both the Companies Act 1985 and the Statement of Recognised Practice.

The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10 each

The Memorandum of Association restricts the use of the charity's income and property, such that they must be applied solely toward the objects of the charity and specifically disallows the payment of dividends, bonuses or profits to the members.

**Recruitment and appointment of new trustees**

The directors of the company are also charity trustees under charity law. They are known as 'members of the board' under the company's Memorandum and Articles of Association, which require that members of the board are appointed to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting.

All members of the board give their time voluntarily and receive no benefits from the charity.

The number of trustees shall not be less than three.

**Induction and training of new trustees**

Potential trustees are identified according to criteria set by the board, so that there is a varied range of abilities, skills and experience.

Most trustees are already familiar with the practical work of the charity, having been encouraged to take up roles by existing trustees or staff. Additionally, new trustees are invited and encouraged to attend an initial induction training session to familiarise themselves with the charity and the context within which it operates. Each trustee is encouraged to attend lessons delivered by DAaRT officers and a graduation ceremony to experience the programme first hand.

The main documents which set out the operational framework for the charity, including the Memorandum and Articles, business plan and accounts are supplied to new trustees and explained by the CEO and Chairman. A Question & Answer pack has also been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow-up to these sessions. This is distributed to all new trustees. Feedback from new trustees about their induction has been very positive.

**Organisational structure**

The Trustees meet on a regular basis throughout the year. Relevant staff, to ensure clarity of operation and joint understanding of the issues involved, attend these meetings.

A scheme of delegation is in place, and the Chief Executive and one non-board Director is responsible for day-to-day service provision.

The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Director of Finance and Operations is responsible for the charity's day-to-day operational management of the charity, individual supervision of the staff team and ensuring that the team continue to develop its skills and working practices in accordance with good practice.

**Risk management**

The board has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually and reviewed at each board meeting. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Significant external risks to funding have led to the development of a strategic plan which allows for the diversification of funding and activities.

The implementation of procedures for the authorisation of all transactions and projects minimises risks relating to internal controls. Procedures are in place to ensure compliance with health and safety and other legal obligations such as GDPR which covers all staff, volunteers and clients. We have an up-to-date Safeguarding Policy and all staff are subject to DBS checks

In so far as it is complimentary to the charity's objects, the charity is guided by both local and national policy. At a national level, drug and alcohol education is steered by principles set out by the United Nations Office on Drugs and Crime, which are supported in both the From Harm to Hope Strategy and Dame Carol Black's review on drugs and drug use. The charity continues to measure our approach to embedding these procedures and standards, and it was held as a deliverer of good practice in ministerial papers.

Teachers are asked to complete a survey to measure the delivery of the programme against national standards. 97.6% of the surveys rate our delivery as good or outstanding.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07742739 (England and Wales)

**REPORT OF THE TRUSTEES**  
**for the year ended 31 August 2024**

**Registered Charity number**  
1172680

**Registered office**  
6 Sherwood Rise  
Nottingham  
NG7 6JF

**Trustees**  
L Ayoola  
R A Lord Interim Chairman (resigned 4.12.23)  
L M J Freeman (resigned 7.12.23)  
C T Cooke Chairman  
R J Cox  
S Desai  
T R Wheatley  
M S Phillips  
C C Wright (appointed 18.10.23) (resigned 21.3.24)  
E S McIntyre (appointed 19.12.23)

The Trustees present their annual report together with the unaudited financial statements of the year ended 31 August 2023.

**Company Secretary**  
S Longcroft

**Independent Examiner**  
Hewitt Card Chartered Certified Accountants  
Hewitt Card Limited  
Chartered Certified Accountants  
70-72 Nottingham Road  
Mansfield  
Nottinghamshire  
NG18 1BN


**Solicitors**  
Shoosmiths LLP  
100 Avebury Boulevard  
Milton Keynes  
MK9 1FH

**Human Resource Services**  
Citation Ltd  
King Court  
Water Lane  
Wilmslow  
SK9 5AR

**SENIOR MANAGEMENT TEAM**

Mrs L Ellis Chief Executive  
Mr S Longcroft The Director of Finance and Operations

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 17/02/2025 and signed on the board's behalf by:

  
C T Cooke - Trustee



# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE SKILLS EDUCATION CHARITY

## Independent examiner's report to the trustees of Life Skills Education Charity ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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



Hewitt Card Chartered Certified Accountants

Hewitt Card Limited  
Chartered Certified Accountants  
70-72 Nottingham Road  
Mansfield  
Nottinghamshire  
NG18 1BN

Date: 19/2/25

# LIFE SKILLS EDUCATION CHARITY

## STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 August 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	22,669	28,140	50,809	56,752
Activities for generating fund	3	236,824	-	236,824	255,194
<b>Total</b>		<b>259,493</b>	<b>28,140</b>	<b>287,633</b>	<b>311,946</b>
<b>EXPENDITURE ON</b>					
Raising funds	4	1,733	-	1,733	1,923
Charitable activities	5	251,396	35,540	286,936	377,791
<b>Total</b>		<b>253,129</b>	<b>35,540</b>	<b>288,669</b>	<b>379,714</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>6,364</b>	<b>(7,400)</b>	<b>(1,036)</b>	<b>(67,768)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		36,923	12,400	49,323	117,091
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>43,287</b>	<b>5,000</b>	<b>48,287</b>	<b>49,323</b>

The notes form part of these financial statements

**BALANCE SHEET**  
**31 August 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	3,282	-	3,282	5,224
<b>CURRENT ASSETS</b>					
Debtors	10	25,102	-	25,102	23,877
Cash at bank and in hand		60,983	5,000	65,983	71,765
		<u>86,085</u>	<u>5,000</u>	<u>91,085</u>	<u>95,642</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(32,123)	-	(32,123)	(27,416)
<b>NET CURRENT ASSETS</b>		<u>53,962</u>	<u>5,000</u>	<u>58,962</u>	<u>68,226</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>57,244</u>	<u>5,000</u>	<u>62,244</u>	<u>73,450</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	12	(13,957)	-	(13,957)	(24,127)
<b>NET ASSETS</b>		<u>43,287</u>	<u>5,000</u>	<u>48,287</u>	<u>49,323</u>
<b>FUNDS</b>	14				
Unrestricted funds				43,287	36,923
Restricted funds				5,000	12,400
<b>TOTAL FUNDS</b>				<u>48,287</u>	<u>49,323</u>

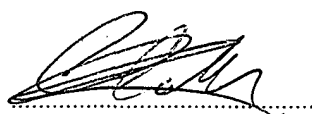
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 17/02/2025 and were signed on its behalf by:



C T Cooke - Trustee

# LIFE SKILLS EDUCATION CHARITY

## CASH FLOW STATEMENT for the year ended 31 August 2024

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	4,600	(51,604)
Interest paid		(733)	(989)
Net cash provided by/(used in) operating activities		<u>3,867</u>	<u>(52,593)</u>
<b>Cash flows from investing activities</b>			
Sale of tangible fixed assets		266	1,548
Net cash provided by investing activities		<u>266</u>	<u>1,548</u>
<b>Cash flows from financing activities</b>			
Loan repayments in year		(9,915)	(9,660)
Net cash used in financing activities		<u>(9,915)</u>	<u>(9,660)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(5,782)</u>	<u>(60,705)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>71,765</u>	<u>132,470</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>65,983</u></u>	<u><u>71,765</u></u>

The notes form part of these financial statements

# LIFE SKILLS EDUCATION CHARITY

## NOTES TO THE CASH FLOW STATEMENT for the year ended 31 August 2024

### 1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(1,036)	(67,768)
Adjustments for:		
Depreciation charges	1,941	4,090
(Profit)/loss on disposal of fixed assets	(265)	6,370
Interest paid	733	989
(Increase)/decrease in debtors	(1,225)	34,353
Increase/(decrease) in creditors	4,452	(29,638)
Net cash provided by/(used in) operations	<u>4,600</u>	<u>(51,604)</u>

### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.23 £	Cash flow £	At 31.8.24 £
<b>Net cash</b>			
Cash at bank and in hand	<u>71,765</u>	<u>(5,782)</u>	<u>65,983</u>
	<u>71,765</u>	<u>(5,782)</u>	<u>65,983</u>
<b>Debt</b>			
Debts falling due within 1 year	(9,915)	(255)	(10,170)
Debts falling due after 1 year	<u>(24,127)</u>	<u>10,170</u>	<u>(13,957)</u>
	<u>(34,042)</u>	<u>9,915</u>	<u>(24,127)</u>
<b>Total</b>	<u>37,723</u>	<u>4,133</u>	<u>41,856</u>

The notes form part of these financial statements

# LIFE SKILLS EDUCATION CHARITY

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2024

### 1. ACCOUNTING POLICIES

#### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The Financial Statements have been prepared on a going concern basis and on the assumption that the charity will continue its operations for the foreseeable future. Should this basis not be appropriate, adjustments would have to be made to reduce the value of assets to their recoverable amount, to provide for any further liabilities that might arise and to reclassify fixed assets as current assets. The validity of the going concern basis is dependant upon the financial support from funders. Expenses have been cut wherever possible and new sources of funding have been sourced. Changes in Trustees and CEO have brought in new people with backgrounds in fundraising and talent applicable to the growth of this charity. Funding partners are also being sourced to be able to deliver the programme into secondary schools

#### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- Straight line over 3 years

#### Taxation

The charity is exempt from corporation tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### Voluntary help and gifts in kind

The Charity benefits from the many voluntary hours contributed by its supporters. In addition, companies and organisations have provided the use of facilities and equipment without charge. It would be impossible to place a value on these gifts in kind for which the Charity is extremely grateful, and without which, much of the work undertaken could not be achieved.

# LIFE SKILLS EDUCATION CHARITY

## NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 August 2024

### 2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>50,809</u>	<u>56,752</u>

### 3. ACTIVITIES FOR GENERATING FUND

	2024	2023
	£	£
School programme	231,679	248,926
Other income	5,145	6,268
	<u>236,824</u>	<u>255,194</u>

### 4. RAISING FUNDS

#### Raising donations and legacies

	2024	2023
	£	£
Marketing and advertising	<u>1,733</u>	<u>1,923</u>

### 5. CHARITABLE ACTIVITIES COSTS

	Direct Costs
	£
Charitable activities	<u>286,936</u>

### 6. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	1,941	4,090
Surplus/(deficit) on disposal of fixed assets	<u>(265)</u>	<u>6,370</u>

### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

### 8. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	182,376	246,497
Social security costs	6,284	7,865
Other pension costs	3,735	3,859
	<u>192,395</u>	<u>258,221</u>

The average monthly number of employees during the year was as follows:

	2024	2023
	21	27

# LIFE SKILLS EDUCATION CHARITY

## NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 August 2024

### 8. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

### 9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2023	5,366	32,233	37,599
Disposals	-	(5,008)	(5,008)
At 31 August 2024	5,366	27,225	32,591
<b>DEPRECIATION</b>			
At 1 September 2023	1,747	30,628	32,375
Charge for year	543	1,398	1,941
Eliminated on disposal	-	(5,007)	(5,007)
At 31 August 2024	2,290	27,019	29,309
<b>NET BOOK VALUE</b>			
At 31 August 2024	3,076	206	3,282
At 31 August 2023	3,619	1,605	5,224

### 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	1,873	2,375
Prepayments	23,229	21,502
	25,102	23,877

### 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Bank loans and overdrafts (see note 13)	10,170	9,915
Trade creditors	4,717	57
Social security and other taxes	935	1,290
Monies received in advance	12,537	12,517
Accrued expenses	3,764	3,637
	32,123	27,416



# LIFE SKILLS EDUCATION CHARITY

## NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 August 2024

### 12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024 £	2023 £
Bank loans (see note 13)	<u>13,957</u>	<u>24,127</u>

### 13. LOANS

An analysis of the maturity of loans is given below:

	2024 £	2023 £
Amounts falling due within one year on demand:		
Bank loans	<u>10,170</u>	<u>9,915</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>10,425</u>	<u>10,170</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>3,532</u>	<u>13,957</u>

### 14. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	36,923	6,364	43,287
<b>Restricted funds</b>			
Awards for All	2,400	2,600	5,000
JN Derbyshire Trust	2,000	(2,000)	-
The Grocers Charity	5,000	(5,000)	-
STAR Trust East Midlands	3,000	(3,000)	-
	<u>12,400</u>	<u>(7,400)</u>	<u>5,000</u>
<b>TOTAL FUNDS</b>	<u>49,323</u>	<u>(1,036)</u>	<u>48,287</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	239,493	(233,129)	6,364
Garfield Weston Foundation	20,000	(20,000)	-
	<u>259,493</u>	<u>(253,129)</u>	<u>6,364</u>
<b>Restricted funds</b>			
British Gypsum Fund	2,500	(2,500)	-
City of London schools	5,640	(5,640)	-
Awards for All	20,000	(17,400)	2,600
JN Derbyshire Trust	-	(2,000)	(2,000)
The Grocers Charity	-	(5,000)	(5,000)
STAR Trust East Midlands	-	(3,000)	(3,000)
	<u>28,140</u>	<u>(35,540)</u>	<u>(7,400)</u>
<b>TOTAL FUNDS</b>	<u>287,633</u>	<u>(288,669)</u>	<u>(1,036)</u>

# LIFE SKILLS EDUCATION CHARITY

## NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 August 2024

### 14. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	At 31.8.23 £
<b>Unrestricted funds</b>			
General fund	102,397	(65,474)	36,923
<b>Restricted funds</b>			
City of London schools	1,793	(1,793)	-
Awards for All	9,901	(7,501)	2,400
JN Derbyshire Trust	-	2,000	2,000
Police & Crime Commissioners	3,000	(3,000)	-
The Grocers Charity	-	5,000	5,000
STAR Trust East Midlands	-	3,000	3,000
	<u>14,694</u>	<u>(2,294)</u>	<u>12,400</u>
<b>TOTAL FUNDS</b>	<u>117,091</u>	<u>(67,768)</u>	<u>49,323</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	256,946	(322,420)	(65,474)
<b>Restricted funds</b>			
City of London schools	-	(1,793)	(1,793)
Awards for All	-	(7,501)	(7,501)
JN Derbyshire Trust	2,000	-	2,000
Police & Crime Commissioners	40,000	(43,000)	(3,000)
The Grocers Charity	5,000	-	5,000
STAR Trust East Midlands	8,000	(5,000)	3,000
	<u>55,000</u>	<u>(57,294)</u>	<u>(2,294)</u>
<b>TOTAL FUNDS</b>	<u>311,946</u>	<u>(379,714)</u>	<u>(67,768)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General fund	102,397	(59,110)	43,287
<b>Restricted funds</b>			
City of London schools	1,793	(1,793)	-
Awards for All	9,901	(4,901)	5,000
Police & Crime Commissioners	3,000	(3,000)	-
	<u>14,694</u>	<u>(9,694)</u>	<u>5,000</u>
<b>TOTAL FUNDS</b>	<u>117,091</u>	<u>(68,804)</u>	<u>48,287</u>

# LIFE SKILLS EDUCATION CHARITY

## NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 August 2024

### 14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	496,439	(555,549)	(59,110)
Garfield Weston Foundation	20,000	(20,000)	-
	<u>516,439</u>	<u>(575,549)</u>	<u>(59,110)</u>
<b>Restricted funds</b>			
British Gypsum Fund	2,500	(2,500)	-
City of London schools	5,640	(7,433)	(1,793)
Awards for All	20,000	(24,901)	(4,901)
JN Derbyshire Trust	2,000	(2,000)	-
Police & Crime Commissioners	40,000	(43,000)	(3,000)
The Grocers Charity	5,000	(5,000)	-
STAR Trust East Midlands	8,000	(8,000)	-
	<u>83,140</u>	<u>(92,834)</u>	<u>(9,694)</u>
<b>TOTAL FUNDS</b>	<u>599,579</u>	<u>(668,383)</u>	<u>(68,804)</u>

Each restricted and designated fund has sufficient resources to enable the fund to be applied in accordance with the restrictions imposed.

i) JN Derbyshire Trust and STAR Trust East Midlands - These were for the development of STARS 2 for years 3 and 4.

ii) The Grocers Charity - For the development of the football game module.

iii) City of London Schools - The local unit closed, this fund was set aside for if the City of London ever wanted to use it again.

iv) British Gypsum Fund - For the delivery of the primary program in the Clifton area.

v) Awards for All - this is for the redevelopment of the Ontrack programme.

vi) Police & Crime Commissioners - for the development of a football based game.

### 15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.