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

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020
FOR
LIFE SKILLS EDUCATION CHARITY**



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

LIFE SKILLS EDUCATION CHARITY

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for the year ended 31 August 2020**

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**REPORT OF THE TRUSTEES
for the year ended 31 August 2020**

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 2020. 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

We are Life Skills Education: The Charity that helps young people D.A.R.E. to make safe and healthy choices.

Every day of every year young people are challenged to make choices about their use of drugs and alcohol. The abuse of drugs and alcohol wrecks young lives, impairing their achievements and affecting their long-term health.

Under the direction of the Trustees, we develop, deliver and continuously evaluate age appropriate resources for use in primary and secondary schools, as well as community organisations within England and Wales.

We're here to inform and educate about the risks and consequences of risky behaviours, offer insight and strategies to help guide choices young people take.

Together we make a difference to young lives and invest in their future through our specialist education programmes.

All resources are delivered by specially trained staff or schoolteachers and community leaders who undergo specific training in the resources they wish to deliver.

We continuously evaluate the impact and effectiveness on outcomes of all our resources resulting in updates, amendments and improvements as discovered.

The staff team work closely with gathering feedback from all stakeholders in particular but not limited to children, schools, parents, relevant local government departments and partner organisations.

Aims:

- * To prevent drug misuse by young people.
- * To provide young people with the skills and knowledge to make their own informed choices about drugs, alcohol and tobacco.
- * How to resist peer pressure.
- * To teach children how to lead healthy lives and give them coping skills to avoid risky behaviours.

Direct benefits:

- * Young people are less likely to become addicted to or dependent upon drugs and other harmful substances reducing the impact on their communities and families.
- * Schools benefit from young people who are better able to communicate and reason, independent research has shown that the primary school programme improves knowledge surrounding drugs, communication and listening skills, increases confidence in getting help from others and helps young people with making safe and responsible choices.
- * Communities benefit from less anti-social behaviour and crime associated with drug and substance addiction or dependency.

REPORT OF THE TRUSTEES
for the year ended 31 August 2020

OBJECTIVES AND ACTIVITIES

Objectives for the year

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The board in setting out their objectives and financial strategy have focused on ensuring the Charity is based on a sustainable business model. Recognising that many Charities who are dependent on receiving grants or providing commissioned services are susceptible to large swings in funding provision which can threaten the longevity of the delivery of services to meet the Charitable Aims.

Life Skills Education will seek grants for two main purposes, keeping the products up to date and relevant including reviewing the effectiveness of delivery and secondly to enable schools to directly benefit from a reduction in cost. Only in exceptional circumstances will we seek full funding for the programme. Our experience shows that where a school directly invests in the programme there are improved outcomes for all parties.

We benefit from the voluntary contributions of the board, a youth advocate, and an administrative assistant. These contributions are welcome and enable the programme to be delivered efficiently and to be seen as a good value investment by our clients, donors and funders.

Public benefit

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

The Charity is for the benefit of the public, by the advancement of education of young people aged 9 to 16 throughout England and Wales who are in danger of becoming addicted to or dependent upon drugs in 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 2020**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the 2019-20 year:

This year has been challenging for all. As of the 24th March all schools were closed until the last four weeks of the Summer term. Our achievements through this period have been outstanding considering the complexities in the year.

Original plans and bookings were fixed at 12,981 children, up 5076 on the previous year. 466 classes, up 196, and 301 schools, up 108.

The summer term bookings were wiped out from a delivery perspective. However, due to the very late notice of the closure and our contractual obligation to staff our partners agreed to fund the activity we had planned and were committed to paying for, even if no delivery took place. Without this pragmatic approach taken by funders we could have experienced a business threatening event. Unfortunately, we were unable to deliver 121 of those schools and this affected 5427 pupils.

During this crisis we were able to produce several interactive worksheets. Four lessons we designed called 'Moving Up'. The lesson took the core elements of the D.A.R.E. 25 programme that relate to year 6 pupils transitioning to secondary school. The lessons were shared with all 121 schools we were due to work with free of charge. We know that they were used in a variety of ways and that over 4000 pupils benefited from the production of the new teacher led, online resources.

We also created our first full e-learning course on emergency resuscitation. This is available free of charge and was circulated to all the schools we were planned to work with during the summer term.

Continuing the technology themes, we built our Safeguarding "portal" with e-learning training for staff and a home for all of our safeguarding policy documents for customers and funders to view. This can be found at <https://lifeskillssafeguarding.co.uk>

As part of our strategy for remote working and business continuity we moved all of our IT functions into the cloud.

Our staff also gave their time to help other organisations on a voluntary basis and an example of which, is 6 staff members gave over 840 hours to Nottinghamshire Police Service to help them through the peak demand periods in back office functions.

In no particular order the following summary reflects our public benefit during this most challenging of years:

1. Generated £81,826 of income from grants, donations and voluntary contributions from business partners
2. We continued to support our key partner relationship with Nottinghamshire Police. This is year 2 of a 3-year project. Nottinghamshire Police make available £100k per year for the three-year period to support Nottinghamshire schools to receive the D.A.R.E.25 Programme. During 2019/20 163 Nottinghamshire schools benefited from this funding.
3. Won two new grants totalling over £550K over two years from the YEF and 10K from the Clothworkers Foundation. We also benefited from a £10K grant from the Government following the COVID restrictions and monies through the furlough scheme. Our relationship grew with Ansvar who awarded us a support grant of £20k.
4. Recruited 17 new D.A.R.E. Officers
5. We launched the new D.A.R.E. 25 programme including new subjects such as Knives and Hate Crime
6. Trained 31 D.A.R.E. Officers to deliver the new D.A.R.E. 25 programme via Microsoft Teams.
7. We expanded the office-based team into a new space at NBV and upgraded all of our IT including investing £20k to build and install a new customer service database and order management system.
8. Received over £84,000 in 'in kind' donations from suppliers such as Microsoft, Google, Amazon, Slack, Plesk, Hotjar Indeed and Robin Hood Lottery.
9. We designed and built our new Web Warriors programme to help young people deal with the internet safety. This was supported by a new sponsor Checkpoint Ltd.
10. Our quality assurance continues to ensure we deliver a quality product is consistently delivered to all the schools. The team carried out 42 Quality Assurance visits during the year and took feedback direct from teachers'.
11. 45,362 visits to the website over the last 12 months,
12. Added 50 Facebook Likes.
13. Continued to engage MPs to support our programmes-resulting in specific questions being asked in the House of Commons about our products and their use in primary schools to reduce crime.
14. Recruited a new Youth Advisory Board Member to support or relationship with D.A.R.E. America.
15. Launched a new survey to gather feedback from past graduates to establish which elements of the programme were most memorable for them and why.
16. We have invested £20k in the development of a replacement elearning programme for our Keep it REAL programme for secondary schools.

**REPORT OF THE TRUSTEES
for the year ended 31 August 2020**

17. We launched a new corporate uniform for all staff creating a distinctive image for the D.A.R.E. Officer in the classroom and promoting our Life Skills Education brand.
18. We also enjoyed a visit to our partners in Cyprus. Where we met the Chief Constable of the Sovereign Area Base Police Service and his team of D.A.R.E. Officers.
19. We completed a bespoke review of Drug awareness training in the British Army and we were commissioned to recommend a future training strategy for them.
20. We Started to develop a new bespoke database and custom Learning Management platform.

FINANCIAL REVIEW

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 which cover our basic running costs making the products accessible to more young people. This is achieved through careful cash flow management and ensuring that we operate an order book two term in advance.

**REPORT OF THE TRUSTEES
for the year ended 31 August 2020**

FUTURE DEVELOPMENTS

1. Resources

The D.A.R.E. 25 programme launch in September 2019 has gone particularly well. The inclusion of new subjects such as knife crime and hate issues has demonstrated the need for our secondary programme to be revised following the success of the primary programme. During 2021 we will redesign, test and implement a new secondary school offer.

Our plans include the creation of a menu of options approach which will enable teachers to select a more bespoke programme to meet their children's needs by being more specific to their circumstances. We will also expand the range of solutions for teachers and schools by introducing a range of resources targeted at those children who are at risk of expulsion having committed a criminal act.

The challenges of COVID 19 have accelerated our move to offer a range of online delivery options. The creation of our new e-learning platform now affords us the capacity to expand our digital offer to schools.

During 2021 the Youth Endowment Fund project with the Early Intervention Foundation and the Sheffield Hallam University Education Evaluation Team will report on the D.A.R.E. 25 programme's effectiveness at reducing youth crime. We expect the report to build upon the evidence-based approach we have adopted in the last 5 years. We know that our programmes are effective in enabling young people to make safer choices, we expect that the evaluation will make the direct link to safe choices and a reduction in criminal behaviour. Exciting times to be involved in evidenced based interventions at a National level.

Another aspect of the evaluation work in the past few months and in the next 12 months will report the scalability of the programme to a national level. At the same time, we will launch a new management structure on the 1st January 2021 to create a business management structure that has the capacity to grow beyond our current boundaries of the East Midlands. Coupled with the new office computerisations we believe we are growing in a structured and efficient way to take advantage of the potential growth the market has in the next five years. We will search for new office premises that will meet all our needs in one location. We wish to have our own training facilities, store and distribution facilities on one site.

2. Professional Development

We have invested in specific training to enhance our teams' skills in both the management of people and finance. As we expand the management team, we will focus the next 12 months in developing our sales and marketing skills.

3. Effective Communication

Communication and marketing are a critical success factor for any business and as Life Skills Education grows its influence through the evidenced based field, we will seek to become an industry influencer. Our plans for the year include acquiring the PSHE Quality Mark and engaging with Industry associations through conference speeches and attendance. We aspire to having a specific resource to manage our internal and external communications.

4. Quality Assurance

The basis upon which any evidenced based programme is built is that the method of delivery is systemised and controlled to produce the same outcome time and time again. In our case we invest in quality assurance visits each term for each person delivering our programmes.

However, quality control starts with recruitment of the right people with the right skills to do the job and in 2021 we will review our recruitment and training of staff to keep our methods up to date and at the highest levels. We anticipate that we will invest more in this aspect of our plans for 2021 than we did in 2020.

5. Funding and Partnerships

**REPORT OF THE TRUSTEES
for the year ended 31 August 2020**

Our business model is sales based. This means we rely on the sales of products at an affordable price to pay for the delivery of the programme. We seek additional funding through grants, donations and legacies to enable the development of the products and refinement of our delivery. The work with Nottinghamshire Police and the Youth Endowment Fund and donations from our main sponsor ANSVAR, have provided a welcome and necessary financial boost to the Charity. We have been enabled to modernise, grow and develop and we anticipate that over the next three years our direct sales will grow to sustain the charity while transitioning from the grants and support we currently enjoy. We recognise that those relationships will continue but may change and we are prepared for accommodating the shift to a greater reliance on sales than in the present.

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 for the purpose of charity law and under the company's Articles are known as members of the board.

Under the requirements of the Memorandum and Articles of Association the members of the board are appointed to serve for a period of 3 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 also encouraged to attend lessons delivered by D.A.R.E. 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 and 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.

REPORT OF THE TRUSTEES
for the year ended 31 August 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 this meeting.

The Chief Executive Officer is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

The Business Manager and Training and Development Manager, have responsibility for the day to day operational management of the charity, individual supervision of the staff team and ensuring that the team continue to develop their skills and working practices in line with good practice.

D.A.R.E. Officers working on delivery of the D.A.R.E. Primary programme are employed on a sessional basis and these are supervised and their work programmed by a Sales and Marketing Executive.

A Senior D.A.R.E. Officer is employed to oversee quality assurance in delivery of our programmes.

The Trustees review the salaries annually for all personnel.

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

A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chief Executive along with the Business Manager.

The Chief Executive is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Business Manager and Training and Development Manager have responsibility for the day to day operational management of the charity, individual supervision of the staff team and ensuring that the team continue to develop their skills and working practices in line with good practice.

In so far as it is complimentary to the charity's objectives, 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 Mentor ADEPIS. The charity contributed to the monitoring procedures of those standards and was held as good practice in Ministerial papers. Teachers are asked to complete a survey to measure the delivery of the programme against the national standards. 95% of the surveys rate the delivery as good or outstanding.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07742739 (England and Wales)

Registered Charity number

1172680

Registered office

Unit 21
NBV Enterprise Centre
David Lane
BASFORD
Nottinghamshire
NG6 0JU

REPORT OF THE TRUSTEES
for the year ended 31 August 2020

Trustees

L Ayoola
A P Camilleri Chairman
P S Chadbourne
A Cresswell
S Harvey
R A Lord
L M J Freeman (appointed 1.9.20)

The Trustees present their annual report together with the unaudited financial statements of the year ended 31 August 2019

Company Secretary

S Longcroft

Independent Examiner

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

Solicitors

Shoosmith's LLP
Waterfront House
Waterfront Plaza
35 Station Street
Nottingham
NG2 3DQ

Human Resource Services

Citation Ltd
King Court
Water Lane
Wilmslow
SK9 5AR

SENIOR MANAGEMENT TEAM

Mr P Moyes	Chief Executive
Mr S Longcroft	Business Manager
Mrs A Sheared	Training & Dev. Manager
Mrs AM Lawrence	Sales & Marketing Executive
Mrs Katherine Burke	Sales & Marketing Executive

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 9/12/2020 and signed on its behalf by:



A P Camilleri - 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 2020.

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

Date: 14/12/2020

LIFE SKILLS EDUCATION CHARITY

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 August 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		81,826	83,569	165,395	63,917
Activities for generating fund	2	334,383	-	334,383	166,107
Total		416,209	83,569	499,778	230,024
EXPENDITURE ON					
Raising funds		7,960	-	7,960	-
Charitable activities					
Charitable activities		300,037	90,618	390,655	223,144
Total		307,997	90,618	398,615	223,144
NET INCOME/(EXPENDITURE)		108,212	(7,049)	101,163	6,880
RECONCILIATION OF FUNDS					
Total funds brought forward		2,888	8,843	11,731	4,851
TOTAL FUNDS CARRIED FORWARD		111,100	1,794	112,894	11,731

The notes form part of these financial statements

BALANCE SHEET
31 August 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	6	8,831	-	8,831	269
CURRENT ASSETS					
Debtors	7	24,107	-	24,107	57,520
Cash at bank and in hand		103,349	1,793	105,142	12,197
		<u>127,456</u>	<u>1,793</u>	<u>129,249</u>	<u>69,717</u>
CREDITORS					
Amounts falling due within one year	8	(25,186)	-	(25,186)	(58,255)
NET CURRENT ASSETS		<u>102,270</u>	<u>1,793</u>	<u>104,063</u>	<u>11,462</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>111,101</u>	<u>1,793</u>	<u>112,894</u>	<u>11,731</u>
NET ASSETS/(LIABILITIES)		<u>111,101</u>	<u>1,793</u>	<u>112,894</u>	<u>11,731</u>
FUNDS	9				
Unrestricted funds				111,101	2,888
Restricted funds				1,793	8,843
TOTAL FUNDS				<u>112,894</u>	<u>11,731</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 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.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 9/12/2020 and were signed on its behalf by:



A P Camilleri - Trustee

The notes form part of these financial statements

LIFE SKILLS EDUCATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 August 2020

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.

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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 2020

2. ACTIVITIES FOR GENERATING FUND

	2020	2019
	£	£
School programme	323,572	163,740
Other income	10,811	2,367
	<u>334,383</u>	<u>166,107</u>

3. NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Depreciation - owned assets	<u>3,855</u>	<u>156</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

5. STAFF COSTS

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

	2020	2019
	35	26
Total staff	<u>35</u>	<u>26</u>

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

LIFE SKILLS EDUCATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2019	500	11,227	11,727
Additions	-	12,417	12,417
	<hr/>	<hr/>	<hr/>
At 31 August 2020	500	23,644	24,144
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 September 2019	363	11,095	11,458
Charge for year	21	3,834	3,855
	<hr/>	<hr/>	<hr/>
At 31 August 2020	384	14,929	15,313
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 August 2020	116	8,715	8,831
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2019	137	132	269
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	4,025	51,420
Prepayments	20,082	6,100
	<hr/>	<hr/>
	24,107	57,520
	<hr/> <hr/>	<hr/> <hr/>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	2,358	2,720
Social security and other taxes	3,646	1,216
Monies received in advance	15,775	51,708
Accrued expenses	3,407	2,611
	<hr/>	<hr/>
	25,186	58,255
	<hr/> <hr/>	<hr/> <hr/>

LIFE SKILLS EDUCATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2020

9. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	2,888	108,213	111,101
Restricted funds			
Nottinghamshire - MFSS	3,500	(3,500)	-
City of London schools	1,793	-	1,793
Foyle Foundation	3,000	(3,000)	-
Awards for All	550	(550)	-
	<u>8,843</u>	<u>(7,050)</u>	<u>1,793</u>
TOTAL FUNDS	<u>11,731</u>	<u>101,163</u>	<u>112,894</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	416,209	(307,996)	108,213
Restricted funds			
British Gypsum Fund	4,408	(4,408)	-
Nottinghamshire - MFSS	79,161	(82,661)	(3,500)
Foyle Foundation	-	(3,000)	(3,000)
Awards for All	-	(550)	(550)
	<u>83,569</u>	<u>(90,619)</u>	<u>(7,050)</u>
TOTAL FUNDS	<u>499,778</u>	<u>(398,615)</u>	<u>101,163</u>

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
Unrestricted funds			
General fund	4,851	(1,963)	2,888
Restricted funds			
Nottinghamshire - MFSS	-	3,500	3,500
City of London schools	-	1,793	1,793
Foyle Foundation	-	3,000	3,000
Awards for All	-	550	550
	<u>-</u>	<u>8,843</u>	<u>8,843</u>
TOTAL FUNDS	<u>4,851</u>	<u>6,880</u>	<u>11,731</u>

LIFE SKILLS EDUCATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 August 2020

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	173,167	(175,130)	(1,963)
Restricted funds			
British Gypsum Fund	6,564	(6,564)	-
Nottinghamshire - MFSS	23,500	(20,000)	3,500
City of London schools	1,793	-	1,793
Foyle Foundation	12,000	(9,000)	3,000
Awards for All	10,000	(9,450)	550
JN Derbyshire Trust	3,000	(3,000)	-
	<u>56,857</u>	<u>(48,014)</u>	<u>8,843</u>
TOTAL FUNDS	<u>230,024</u>	<u>(223,144)</u>	<u>6,880</u>

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

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	4,851	106,250	111,101
Restricted funds			
City of London schools	-	1,793	1,793
TOTAL FUNDS	<u>4,851</u>	<u>108,043</u>	<u>112,894</u>

LIFE SKILLS EDUCATION CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 August 2020

9. 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 £
Unrestricted funds			
General fund	589,376	(483,126)	106,250
Restricted funds			
British Gypsum Fund	10,972	(10,972)	-
Nottinghamshire - MFSS	102,661	(102,661)	-
City of London schools	1,793	-	1,793
Foyle Foundation	12,000	(12,000)	-
Awards for All	10,000	(10,000)	-
JN Derbyshire Trust	3,000	(3,000)	-
	<u>140,426</u>	<u>(138,633)</u>	<u>1,793</u>
TOTAL FUNDS	<u>729,802</u>	<u>(621,759)</u>	<u>108,043</u>

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

(i) British Gypsum Fund :- this fund was restricted for use in 5 primary and 1 secondary school in Clifton. They committed to 3 years funding for these schools. This fund has all been fully expended.

ii) Nottinghamshire- MFSS - The original £20k funding was for the development of the new course. A further £41k has been received for the following year.

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

iv) Foyle Foundation - this is for SEN work, for the development of special education needs programme.

v) Awards for All - this is for the development of the Online Safety Module for primary schools.

vi) JN Derbyshire Trust - this fund is to help schools take up the programme if they could not afford to.

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.