

Label of Love Limited

Financial Statements

for the year ended 31st August 2022

Registered Office at End of Financial Year:

Label of Love Office
Cottingham Methodist Church
Hallgate
Cottingham
HU16 4BD

Registered Charity Number 1061328

Company Registration Number 3254510

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Label of Love Limited

Report of Trustees/Directors - Year Ending 31st August 2022

We believe that God made each individual person in His own image and gave us the potential to know the greatest love you can ever know; literally his “Label of Love”. So, every person, young or old, can hold their head high, and show off the ultimate label that says: **“You are amazing”**. Label of Love is a Christian charity that seeks to take this message to young people in the Hull and surrounding area.

Principally we do this through supporting young people in local primary and secondary schools: we run assemblies, take lessons, and hold workshops and youth events, all based implicitly, and where appropriate explicitly, on the values and impact that the Christian faith has on people. Alongside this we aim to build up their self-confidence, wellbeing and personal health through the medium of the arts. In this we have had regard to the Charity Commission’s guidance on public benefit when considering how activities will contribute to our overall aims and objectives.

The financial statements included here comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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)

1. ACTIVITY, ACHIEVEMENTS AND PERFORMANCE

Here is the range of activities that we have undertaken in the last 12 months.

WORK IN SCHOOLS

We have maintained the work we do with many primary and secondary schools, using music, drama, games, discussion and activities to communicate our subject. Over the last 12 months we have delivered lessons, workshops and assemblies in several schools across Hull and East Yorkshire: -

- | | |
|---|---|
| <input type="checkbox"/> South Hunsley School | <input type="checkbox"/> Archbishop Sentamu Academy |
| <input type="checkbox"/> Keldmarsh Primary | <input type="checkbox"/> Longcroft Secondary School |
| <input type="checkbox"/> Lockington Primary | <input type="checkbox"/> Elloughton Primary |
| <input type="checkbox"/> Driffield Primary | <input type="checkbox"/> Martongate Primary |

We have maintained a strong relationship with South Hunsley School including delivery of a combination of collective worship, a lunchtime club and mentoring sessions.

Label of Love has a large portfolio of unique lessons and assemblies, which have been written by our schools' team. We can present a range of lessons to cover parts of the RE, PSHE and CITIZENSHIP curriculums, as well as offering RE revision sessions for Year 11 pupils. Our aim is to deliver these lessons in a fresh, relevant and interesting way, whilst maintaining an opportunity for the pupils to achieve their learning objectives. As a legacy of the difficulties posed by covid19, we are now able to offer livestreamed sessions as well as face-to-face in school and some of our assemblies are available as online videos via YouTube. We also have a series of videos on positive mental health that are designed to give students support at home presenting tools to make you feel better about yourself, manage emotions, stay on track or simply make you smile that are now also available via YouTube.

ARCHBISHOP SENTAMU ACADEMY

The Label of Love team has worked in partnership with the school's chaplain, Rev Ann Richards to run a series of prayer spaces within the school.

WORK WITH THE LOCAL EDUCATION PARTNERS

REaction

REaction is an annual tour originally organised by a partnership between the East Riding LEA and the Anglican Diocese of York but now run by Label of Love and Sue Holmes (former RE co-ordinator for East Riding LEA) on a self-funding basis. A charge is made to participating schools to help fund the events, as well as obtaining grant funding where possible. The continuing feedback is very positive, and schools are very receptive to the events.

The aim of REaction is to bridge the gap between local primary and secondary schools. This is achieved by holding a day of workshops based on a theme from the RE curriculum for Y6 primary pupils which gives pupils an opportunity to mix with those from other schools that will be going to the same secondary school in the September. REaction gives pupils the opportunity to explore aspects of the Christian faith in a creative and accessible way.

This year's events were designed around a theme of 'Justice and Freedom' looking at its meaning and its impact on us today. A series of workshops including social action and drama posed the question '**can one person make a difference to issues of social justice and global inequality?**' and looked at the power of forgiveness and reconciliation on both a personal and global level. Students also spent time in the church grounds, using the space to reflect on freedom and what that means for individuals, those with and without faith.

We also had our very own street party celebrating the Queen's Platinum Jubilee while considering moral and historical thinking; asking '**why we relate to and respect others?**' with the Queen herself being a model of justice and reconciliation.

REaction 2

REaction2 is now a key part of the team's year. It is for year 2 & 3 primary pupils using the same successful format as REaction. Its aim is to give pupils an opportunity to explore aspects of the Christian faith in a secure environment, using creative mediums to communicate the subject. The events held during the Autumn and Spring terms this year looked at the life of St John of Beverley who died 1300 years ago and discovering his legacy. Each event was split between Beverley Minster and St Mary's Church, Beverley with the switch between the 2 venues including a 'pilgrimage' through Beverley town centre. A central thread running through the day looked how elements of the monastic life are useful in our own daily lives as well as how monasteries inspired the first hospitals, schools and foodbanks. Each day included a sensory tour of the two different places of Christian worship through sight, sound and touch.

In a series of workshops, the children looked at aspects of a monk's life from their care for their environment, self-sufficiency and recycling, through the art of beautiful, illuminated manuscripts to their hospitality to travellers and offer of a place of sanctuary and how we can show compassion to those seeking sanctuary in today's world. They got to try out medieval writing and planting seeds.

When one school were unable to come due to a high incidence of covid19 cases, Label of Love took our workshops to the school.

REaction4

Reaction4 events this year took the same theme and format of the 'St John - Man, Monk, Miracle Worker' events of REaction 2 but with the workshops and activities redesigned to be age appropriate .

OTHER WORK OF LABEL OF LOVE

YOUTHWORK

Hunsley Christian Youth Trust (HCYT)

Label of Love have continued in partnership with HCYT to deliver mentoring sessions in both group and 1-1 formats, assemblies and a lunchtime club in South Hunsley school.

We have also been involved in transition events at South Hunsley school for year 6 primary school pupils who were due to start Year 7 there.

Beverley Schools Christian Trust (BSCT)

Label of Love have continued to work in partnership with BSCT this year. Having produced a series of videos last year on mental health in conjunction with Cathy Beynon, Adam has continued to work with her on local primary school assemblies and a lunchtime club in Longcroft Secondary school in Beverley. They have also worked together to offer 'Prayer Space' in Woodmansey primary school. This is a lunchtime club that aims to give children a safe and imaginative space to explore how they are feeling, how others might be feeling and how they can connect with God.

Using different themes, such as Hope, Friendship and Forgiveness, it offers creative ways for them to think, create and pray.

2. FINANCES & GOVERNANCE

INCOME AND FUNDING

Total income has risen this year. Donations have increased by about 10% compared to last year. Activity income from REaction and schools work, as well as grants and contracted income have all risen compared last year. Event income has also increased as in person events are able to return to our programme.

- Total donations have risen this year, with increased church donations and individual donations whilst standing orders remained fairly static.
- Grant income has been received from the Joseph & Anie Cattle Trust, the Souter Trust and the Hull & East Riding Charitable Trust each giving a grant of £2,000, as well as £150 from the Rev James Graves charity.
- In such difficult and uncertain economic times, we are pleased that underlying income has remained robust.

EXPENDITURE

Total expenditure has fallen again compared to the previous year. This is due primarily to a reduction in salary costs. The team are to be congratulated on maintaining their cost control.

GOVERNANCE AND INTERNAL CONTROL

The Trustees/Directors continue to meet regularly to review and input into the work of Label of Love and receive a monthly overview of finances alongside the Project Manager's report and a staff member report. Cash flow is reviewed in more detail twice a year and particularly two months before the end of the financial year, when a budget for the next year is agreed based on current costs and income levels.

There is also a regular focus on processes and policies including an annual review of DBS checks – the trustees are grateful that the secretary has now been trained to manage this side of the work alongside the team.

APPOINTMENT OF TRUSTEES

The minimum number of trustees is three. The original trustees were the persons notified to Companies House as the first directors of the charity. Subsequently, trustees have been appointed by the annual general meeting in accordance with the regulations laid down in the Articles of Association.

New trustees are given a Trustee Induction Pack and description of responsibilities and are invited to meet with trustees, employees and volunteers.

A skills audit of the trustees is held from time to time, and when filling vacancies every effort is made to have regard for specialist skills that might be needed.

None of the trustees receives remuneration or other benefit from their work with the charity. Any conflicts of interest must be disclosed.

LABEL OF LOVE AS “GOING CONCERN”

Despite financial challenges across the whole third sector, Label of Love can demonstrate that it has been, and continues to be, managed in a financially sound way.

- ☐ It is not over-reliant on one form of funding, with donations from individuals and churches, alongside a few small grants, and direct support from schools.
- ☐ It is not subject to the major reductions in statutory funding that have occurred in the past few years.
- ☐ Ongoing monitoring of future funding is in place: 31.8 % of income was by regular standing order which is sufficient to cover the salaries of the staff for 4 months; there is an ongoing push to build up the number of regular givers as well as generate more event income.
- ☐ A budget is developed at the start of each financial year for review by the trustees. When staff leave the organisation, the trustees review the future funding position to consider the best options for future team shape in order to be financially prudent.
- ☐ The Charity has maintained liquid assets to cover at least 2 months of salaries; the staff understand this – for example, the project manager and team regularly review the cash flow specifically at designated trustee meeting.
- ☐ Finally, our accounts are inspected each year by a trained accountant and have been signed off without problem every time.

EXEMPTIONS FROM DISCLOSURE

None

FUNDS HELD AS CUSTODIAN TRUSTEES ON BEHALF OF OTHERS

N/A

RESERVES POLICY

The policy is to retain sufficient reserves to manage continuity and to provide cover for any unforeseen emergency expenditure, including salaries and when necessary, redundancy payments. At present three months expenditure are to be safeguarded as reserves with the current requirement being £4,000.

3. THE FUTURE

AIMS FOR 2022 - 2023

As Label of Love, we are still very passionate to see our work grow in both scale and depth. In 2022-23 we will particularly work on the following:

- Schools Team - We aim to return to visiting schools in the local area and provide Assemblies, Lunchtime Clubs, Workshops and Lesson Sessions. Our aim is to develop the relationships with more schools
- REaction & REaction2 & 4 - We will continue to be a part of the REaction team.
- Youth Activities - We will continue to offer our experience and services to youth organisations who need help with activities.
- Churches - We want to increase the number of churches that know about and support the work of the Charity
- Donations: We want to further develop our funding security through personal and church donations, especially with personal contact, and through grant income and one-off initiatives.

The Trustees approved this report
on:

Signed Name.....
Date.....

DIRECTORS' RESPONSIBILITIES

The Directors consider that the Company is entitled to exceptions from the requirement to have an audit under the provisions of the Companies Act 2006. No Shareholders have issued a notice under Section 476 requiring an audit. The Directors acknowledge their responsibilities for ensuring that the Company keeps accounting records which comply with Section 386 of the Companies Act 2006 and for preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit for the year in accordance with the requirements of Section 393, and which otherwise comply with the requirements of the Act relating to the accounts so far as applicable to the Company.

DIRECTORS: Mr. D. Bower

Mrs. J. Bower

Mrs. W. Hunter

Mrs. K. Kerr

Mr. J Morris

Mr. J Steel

SECRETARY: Mrs. W. Hunter

REGISTERED OFFICE:

Label of Love Office
Cottingham Methodist Church
Hallgate
Cottingham
HU16 4BD

LEGAL AND EXECUTIVE INFORMATION

The name of the Company is LABEL OF LOVE LIMITED.

The governing documents are the memorandum and Articles of Association.

The Company is limited by guarantee and is a registered charity.

The Company Registration Number is 03254510.

The Charity Registration Number is 1061328.

The Company's bankers are Lloyds Bank plc.

The income and property of the Company shall be applied solely towards the promotion of its objects as set out in the Memorandum of Association.

OTHER INFORMATION

The Company is established for charitable purposes only, to promote, maintain, improve and advance the Christian Religion, particularly by the propagation of the Christian gospel through the arts, including the arts of drama, mime, dance, singing and music and to formulate, prepare and establish schemes therefore, provided that all objects of the Company shall be of a charitable nature, the Company may pursue such ancillary objects to its main objects.

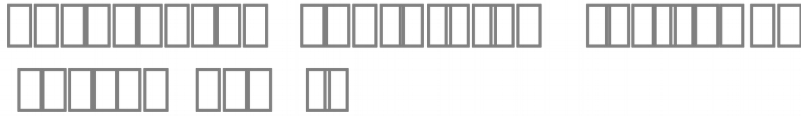
FINANCIAL REVIEW

The results for the year are set out in the annexed financial statements.

BY ORDER OF THE BOARD

Signed: Date:

Name:



I report to the trustees on my examination of the accounts of Label of Love Limited (the charity) for the year ending 31 August 2022.

Responsibilities and basis of report

As the charity trustees of the charity, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent examiner's statement

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

- 1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2. the accounts do not accord with those records; or
- 3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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: John Albert Porter

Address: 165, Newland Park
Hull
East Yorkshire
HU5 2DX

Date: 15 March 2023

STATEMENT OF FINANCIAL ACTIVITIES: 01 September 2021 to 31 August 2022

rounded to nearest £

INCOME		notes	2021-22 TOTAL	2021-22		2020-21 TOTAL	2020-21	
				unrestricted	restricted		unrestricted	restricted
Donations	Church one-off donations		£3,935	£3,935		£3,613	£3,613	
	Business donation		£5	£5		£5	£5	
	Standing Orders		£10,429	£10,429		£10,821	£10,821	
	Individual gift aid donations		£1,594	£1,594		£562	£562	
	One off fundraising events		£3,315	£3,315				
	Gift aid from inland revenue		£2,443	£2,443		£2,015	£2,015	
Grants	Trust Funds / Grants	note 1	£6,150	£6,150		£550		£550
Activity income	Schools		£525	£525		£126	£126	
	Re-Action					£696	£696	
	One-off gigs							
	Contracted Income		£8,385	£8,385		£7,460	£7,460	
Investment income	Bank interest		£1	£1		£1	£1	
Other	Misc income		£1,092	£1,092		£23	£23	
	Job Retention Scheme					£8,158	£8,158	
	Insurance							
TOTAL income			37873.19	37873.19		34029.01	33479.01	£550
EXPENDITURE								
Labour costs	Salaries		£26,488	£26,488		£32,103	£32,103	
	NIC		£919	£919		£1,514	£1,514	
	Training							
Project costs	Schools work		£250		£250			
	Re-Action		£862	£662	£200	£718	£718	
	Equipment purchases		£30		£30	£850		£850
	Equipment/venue hire + Bands							
	Other events costs (materials / publicity)							
	One off fundraising event costs		£502	£502		£9	£9	
Transport costs	Fuel + maintenance							
	Insurance							
	Travel expenses		£5	£5				
Premises costs	inc. Services		£1,230	£1,230		£1,390	£1,390	
Admin costs	Admin		£1,126	£1,126		£1,283	£1,103	£180
	IT consumables		£471	£471		£417	£417	
	Equipment & Public liability insurance		£829	£829		£829	£829	
Other costs	Subscriptions / gifts							
	Depreciation							
	Bank charges		£86	£86		£74	£74	
	Misc		£401	£401		£21	£21	
TOTAL expenditure			£33,198.04	£32,718.21	£479.83	£39,206.91	£38,176.91	£1,030.00
Transfer between accounts								
Net movement in FUNDS			4675.15	5154.98	-479.83	-5177.90	-4697.90	-480.00

Notes

1. grants given for general costs and reaction.

BALANCE SHEET as at 31 August 2022

rounded to nearest £

<i>notes</i>		2021-22 TOTAL	2021-22 unrestricted	TOTAL restricted	2020-21 TOTAL	2020-21 unrestricted	TOTAL restricted
Fixed assets	total						
Current assets	cash at bank and in hand	£11,204.38	£10,360	£844	£6,529.23	£5,125	£1,404
So, NET ASSETS		£11,204	£10,360	£844	£6,529	£5,125	£1,404
FUNDS available	Opening balance	6530.04	£5,126	£1,404	11707.13	£9,823	£1,884
	Adjustment to opening balance						
	Add surplus	4675.15	£5,155	-£480	-5177.09	-£4,697	-£480
	TOTAL	£11,205	£10,281	£924	£6,530	£5,126	£1,404

Notes

- 1
- 2
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- (a) For the period ended 31st August 2022, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- (b) The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- (c) The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.
- (d) The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

DEPRECIATION CALCULATION (rate of 25% per annum of cost)

rounded to nearest £

		20201-22 TOTAL			2020-21 TOTAL		
		Plant & Eq	Vehicles	TOTAL	Plant & Eq	Vehicles	TOTAL
Opening Balance at 1st Sept	Cost	£21,152	£41,569	£62,721	£21,152	£41,569	£62,721
	Depreciation	-£21,152	-£41,569	-£62,721	-£21,152	-£41,569	-£62,721
	Net Book Value						
Changes in year	Additions						
	Depreciation charge (inc. 25% of additions)						
Closing balance at 31st Aug	Cost	£21,152	£41,569	£62,721	£21,152	£41,569	£62,721
	Depreciation	-£21,152	-£41,569	-£62,721	-£21,152	-£41,569	-£62,721
	Net Book Value						

Notes:

Depreciation policy is to write off assets over 4 years (25% per year)

Actual cash at year end	TOTAL	unrestricted	restricted	TOTAL	unrestricted	restricted
Current	£933	£933		£1,353	£1,353	
Business	£10,206	£9,362	£844	£5,173	£3,769	£1,404
Electronic Tariff						
Petty cash	£66	£66		£3	£3	
	£11,204	£10,360	£844	£6,529	£5,125	£1,404

Re-Action

Debtors	Re-Action		Re-Action	
IR (gift aid)				
IR (refund)				
Re-Action				
Creditors	Re-Action		Re-Action	
Rent				
Telephone				

Notes on the accounts - YEAR ENDED 31st AUGUST 2022

Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

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 (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Label of Love meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The accounts are prepared on a going concern basis. The trustees are not aware of any issues that would prevent this basis being used

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

d) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity heading:

Expenditure on charitable activities includes the costs of educational activities undertaken to further the purposes of the charity and their associated support costs.

e) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

f) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

g) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

h) Pensions

Pensions are offered to the employees of the company through the Governments NEST scheme.

Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Income Analysis

Income from donations and grants

	2022	2021
Donations & gifts	15,963	15,001
Gift aid	2,443	2,015
General grants (provided by other charities)	6,150	550
Other	1,093	8,182
total	25,649	25,748

The income from donations was £15,963 (2021: £15,001). The income from general grants was £2,000 each from the Hull & East Riding Charitable Trust, the Joseph & Annie Cattle Trust and the Souter Trust as well as £150 from the James Graves Charity towards the cost of REaction events at Beverley Minster.

Income from charitable activities

	2022	2021
Reaction	2,090	696
Schools	525	126
Contracted Income	8,385	7,460
One-off events	1,225	0
Total	12,225	8,282

Expenditure Analysis

	2022	2021
Staff costs	27,407	33,617
Activity costs	1,644	1,577
Administration	2,426	2,533
Premises	1,230	1,390
Transport costs	5	0
Other	487	90
Total	33,199	39,207

Analysis of Staff Costs

	2022	2021
Salaries and Wages	25,815	30,572
Social Security costs	919	1,514
Pension Costs	673	1,531
Training	0	0
Total	27,407	33,617

Staff Numbers

The average monthly head count was 2.7 staff (2019: 3 staff).

Corporation Tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Tangible Fixed Assets

Depreciation is set at 25% per annum

Motor vehicles

Cost: as at 1/9/21

0

Depreciation -

Net book value: as at 31/8/22 0

Analysis of Assets between Funds

	General funds	Designated funds	Restricted funds	Total
Cash at bank / in hand	10,360		844	11,204

Appendix 1: Overview of subjects that Label of Love can teach or present on:

-

LESSONS:

- The Existence of God
- Worship
- Creation
- Moral Choices
- What is church?
- The Life of a Christian
- The life of Jesus
- Peer Pressure
- Bullying
- Gifts, Talents and Abilities
- Suffering
- Sex, Drugs and the Media
- The Love of Money
- Good & Evil
- Concern for others
- An Amazing Gift
- Christianity - Modern or Outdated?
- Generalisation, Prejudice and Discrimination
- What does it mean to follow Jesus?
- Wealth and Poverty
- Life after Death

- Christian Festivals
- The Journey of Life
- Jesus... who is He?
- Sin & Separation from God
- Christmas
- Relationships
- Punishment & Forgiveness
- Easter
- Believing in God
- Abortion
- Euthanasia
- Communication
- Crime
- Commitment
- There is only one you
- Revision Sessions
- Love & Marriage
- Suffering
- Slavery
- Dance workshops
- Drama workshops

ASSEMBLIES:

- Actions
- Thinking of Others
- Worries
- Child Poverty
- Charity
- You can make a difference
- Easter
- Christmas
- Gifts
- Persistence
- The world is the one thing we all have in common
- Life to the max
- Gifts, Talents and Abilities
- A question of Truth
- Children around the world
- Consequences
- Festival of Life
- Lent
- Precious Gifts
- The world's most dangerous Weapon - the tongue
- A Fresh Start
- Listen
- Teamwork
- Trust
- Harvest
- Self Worth

- The Price is Right
- Showing we are Trustworthy
- Amazing Grace
- Choosing the truth
- The Golden Rule

