Company no. 03944179
Charity no. 1080747

Lifeskills - Learning for Living

Report and Unaudited Financial Statements

31 March 2026

Lifeskills - Learning for Living

Reference and administrative details

For the year ended 31 March 2026

Company number	03944179
Charity number	1080747
Registered office and operational address	The Create Centre Smeaton Road Bristol BS1 6XN
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Sue Elliot	
Kevern Jenkin	Chair
Julie Lansley	
Wendy Parker	
Maxine Targett	
Lisa Twyman FCCA	Treasurer
Edwina Whitwell	Resigned 8 January 2026

Patrons	Dr John Hooper Julie Mytton Christian Oakland Katrina Phillips Colin Whiteside Errol Taylor Tom Mullarkey
Centre manager	Gemma Graville
Principal bankers	The Co-Operative Bank Plc P.O Box 250 Skelmersdale WN8 6WT
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 2nd Floor - South One Castle Park Tower Hill Bristol BS2 0JA

Lifeskills - Learning for Living

Chairman's report

For the year ended 31 March 2026

I am pleased to report that just under ten and a half thousand school children have been able to visit the Lifeskills Safety Centre this year. In particular we have obtained funding this year to allow us to offer 2,700 free places to underprivileged children who would otherwise not have been able to visit - up slightly on our numbers last year. This is vitally important because the circumstances of many of these children leave them particularly vulnerable. Thanks to the John James Foundation we were also able to cover the coach costs of 36 of these schools. This emphasis on supporting visits from schools which otherwise would not be able to afford to come, will continue as long as we can still obtain specific funding.

Our support for Special Needs schools and organisations continues with 644 visitors over 232 sessions in the year. Due to the variety of scenarios at Lifeskills support workers are able to choose the scenes best suited to the messages they wish to give.

We are very conscious of the everchanging safety pressures on the modern child from new situations. This year, as previous years, we have updated a number of our safety messages accordingly. In particular we have a new partnership with Electrical Safety First. As a result, we have updated our fire safety scenario to highlight electrical fire safety and have installed a sparking e-scooter to highlight the danger of charging these indoors.

Together with our long-term partner, the Co-op, we have updated our supermarket scenario to provide specific messaging around shoplifting.

We would not have the success we do without the continuing commitment, enthusiasm and professionalism of all our volunteers and staff for which we are very grateful. Our emphasis has always been on ensuring we take children round our sets in small groups to ensure they receive individual training and are encouraged to ask questions. This of course requires a large number of volunteers. Our volunteer numbers remain around 80 but our hope is to increase this number through further marketing and training.

Feedback from visiting schools shows our messaging to continue to have impact and to be relevant to the needs of the modern young person.

Kevern Jenkin
Chairman

Lifeskills - Learning for Living

Report of the trustees

For the year ended 31 March 2026

The trustees present their report along with the financial statements of the charity for the year ended 31 March 2026.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

The trustees confirm that they have complied with the duty to have due regard to public benefit guidance published by the Charity Commission.

Mission Statement
Feedback from visiting schools shows our messaging to continue to have impact and to be relevant to the needs of the modern young person.

The Centre aims to reduce unintentional injury and to promote a safe and healthy lifestyle by influencing attitudes and changing behaviour.

Articles of Association
Lifeskills – Learning for Living is a Company Limited by Guarantee and a Registered Charity governed by its Articles of Association, which were reviewed and updated during 2012.

Trustees have detailed responsibilities to ensure that the Charity delivers its Mission Statement.

Objects of the Charity
Lifeskills – Learning for Living is a safety education Centre based in Bristol. Lifeskills resembles a "village" where realistic "sets" have been built that include a supermarket, houses, garden, a diner, road, a building site, park, dark alley, electricity sub-station, railway line, and beach.

Lifeskills helps children, people with learning disabilities, and professionals working in early years settings learn about safety in a fun and practical way. Every year about 30,000 children in the West of England area require hospital treatment for injuries, many of which could have been prevented through education and training. Throughout the UK, road and home accidents account for around 19 deaths per day. Lifeskills aims to bridge the gap that often exists between knowledge and behaviour, to make a significant contribution to reducing the number of deaths and injuries sustained, that are caused either in the home, on the road or during leisure time.

To achieve this, Lifeskills offers the opportunity to:
- all primary schools in the former Avon area to book a Year 6 (10/11 years of age) class visit;
- professionals working with adults and children with learning disabilities to train to use the facilities in order to deliver appropriate training for their service users; and
- all schools working with children with learning disabilities to book and visit.

To support activities, Lifeskills:
- uses trained Volunteer Guides to facilitate its education and training programmes;
- evaluates the programmes delivered;
- encourages partnerships with businesses;
- encourages partnerships with the statutory and voluntary sectors;
- makes use of the media; and
- supports the Safety Centres Alliance (SCA).

Lifeskills - Learning for Living

Report of the trustees

For the year ended 31 March 2026

Achievements and performance

Purpose and Philosophy - Lifeskills is a registered charity committed to reducing the number of unintentional injuries to children and young people and those with learning disabilities. Lifeskills aims to create a safer environment and understands that experimenting and risk-taking are a part of growing up and everyday life and strives to secure low injury rates without compromising health and quality of life.

The need for Lifeskills - Unintentional injury is a leading cause of death among children and young people, second only to cancer. Emergency admissions to hospital are the result of the most serious injuries. An estimated 1 million admissions every year are due to unintentional injuries. Children from the poorest families are five times more likely to die from unintentional injury and sixteen times more likely to die in house fires than children from more wealthy families. They are also more likely to be admitted to hospital and to be admitted with more severe injuries.

Adults with learning disabilities are some of the most vulnerable people in the community and, as the trend is towards as many people living independently as possible, the need for accessible safety training has increased. It has long been recognised that life expectancy for people with learning disabilities is lower than that of the general population and some of this discrepancy is put down to lack of understanding about healthy eating and healthy lifestyles.

Many “accidents” are predictable events that can be prevented by adopting the right safety measures through education and training, which Lifeskills provides.

The Public Benefit of Lifeskills’ work - Lifeskills’ programmes help to reduce unintentional injuries to our main client groups: children, adults with learning disabilities and children with special educational needs. The Lifeskills approach is interactive and bridges the gap that often exists between knowledge and behaviour. It is designed to help people learn about safety in a fun and practical way, specifically in the home, on the road and during leisure time. Within the client groups, the charitable work of Lifeskills is available to all sections of the community in local authority areas covering Bristol, Bath and North East Somerset, North Somerset and South Gloucestershire.

Schools in areas of high health need are given priority booking for sessions and every effort is made to ensure that no schools are disadvantaged by the inability to pay the full entry fee.

Organisation - Lifeskills has a number of Patrons (7) and a Board of Directors (6). The Board meets four times a year to administer the Charity. Lifeskills employs one full-time and four part-time members of staff responsible for the day to day running of the Centre and its programmes, who are responsible to the Board.

Charitable Activities - Lifeskills can deliver four key programmes namely a Children’s Programme, a Special Educational Needs Programme and an Independent Living Programme for adults with learning disabilities.

The Children's Programme - Lifeskills supports the delivery of the Key Stage 2 Personal, Social and Health Education (PSHE) Curriculum in schools. Lifeskills teaches risk assessment by increasing knowledge, understanding and skill.

Visitor numbers during 2025/6 have increased from the previous year with 10,320 Year 6 Primary School children visiting the Centre during the financial year. This brings the overall total to 226,114.

Our Children's Programme is highly valued by schools and following their visit, we receive letters from children and teachers acknowledging not only the excitement, but also the learning experience.

For the programme to remain successful and well respected, it is imperative that the content and the method of delivery are regularly reviewed and updated. During the financial year we updated our fire scenario to focus on electrical safety and messaging in our shop is now primarily around the wider consequences of shoplifting. Changes were made with the advice and support of our partners and have been extremely well received by schools.

The programme is delivered by our guides and huge thanks are due to each and every one of them.

School teachers are asked to complete an "Agreement" for their visit, clearly stating the expectations on both Lifeskills, for the delivery of the programme and on the school to make the necessary arrangements and commitment to follow-up work after the visit.

The Independent Living Programme supports the delivery of the White Paper, 'Valuing People: A New Strategy for Learning Disabilities for the 21st Century' (2001) and the subsequent 'Valuing People Now; A New Three-year Strategy for People with Learning Disabilities' (2009). The programme aims to support people with learning disabilities who are working towards living more independently by providing accessible resources and training opportunities. Carers and professionals attend a training session at the Centre in order to use the Lifeskills scenarios to effectively deliver accessible safety and healthy living messages to their service users. A range of resources including DVDs and accessible leaflets/books have been produced in order to extend the safety training beyond their visits.

289 visitors accessed the centre this year – some as one off, one to one visits and others visiting in groups and/or making repeat visits. 36 people who support people with learning disabilities attended training days held at Lifeskills in order to use the resources to deliver independent living training to their client group.

We value the links with people working for a wide range of organisations supporting adults with learning disabilities and thank them for their continued support.

The Special Educational Needs (SEN) Programme continues to provide sessions for schools, colleges and children's services across the region. Numbers have increased for this programme with 355 SEN visitors attending over 35 sessions. Feedback from teachers following these visits is very positive and they were particularly appreciative of the input from the guides.

Partner Organisations - Lifeskills has informal dialogue with each of its Partner Organisations, which is key to Lifeskills' operational delivery, reflecting current and appropriate practice and standards.

Evaluation and Monitoring - Using Ombea handsets we gather data on pre- and post-visit safety knowledge from visiting pupils. The results show the significant effects this type of learning has. The children answer 6 questions, and results are showing an average improvement from 28% correct answers pre-visit to 84% post-visit. These findings provide key evidence that the Lifeskills approach works and can be used in funding bids and applications.

Information is also collected about the numbers of visitors and where they are from e.g. schools located in disadvantaged areas. This information allows us to identify those schools to be targeted during the phased booking procedure for the next academic year. Teachers complete a satisfaction questionnaire following their visit to Lifeskills, asking them to score all aspects of the visit. Generally, the statistics and additional comments are incredibly complimentary. Any suggestions for improvements are taken into consideration and implemented where possible.

Sharing Best Practice - Lifeskills supports initiatives organised by the Royal Society for the Prevention of Accidents and the Safety Centres Alliance in developing excellent partnerships and sharing best practice.

Fundraising and Finance - Our fundraising strategy is reviewed each year and identifies the following approaches for our core funding: partner organisations, entry fees, charges for training, grant giving bodies and charitable trusts and other general fundraising.

Publicity and Media Coverage - We continue to take opportunities to promote Lifeskills whenever we can.

Meeting our Legal/ Financial/ Risk Management Responsibilities - Lifeskills strives to meet all the requirements of both Company Law and the Charity Commission together with other relevant Legal / Financial obligations. We work closely with our professional consultants: Godfrey Wilson, our independent examination provider; Markel (UK) Ltd, our Insurers and WF Accounting, our Payroll providers. We carry out the requirements of Health and Safety Legislation and Fire Precautions. We consider risk assessment very important, the safety of our workforce being paramount. We have a comprehensive library of policies and procedures, reviewed and updated annually.

We continue to invite our Volunteer Guides and members of staff to apply to become “Members” of Lifeskills, thus affording them the opportunity, in particular, to vote at General Meetings. We welcome those individuals who have joined, as Members, during the year.

Staff List for the year ended 31 March 2026
Centre Manager: Gemma Graville
Programme Co-ordinator: Dan Radford
Partnerships and Development Manager: Sam Jury
Engagement and Development Co-ordinator: Amy Weston Parkes
Officer Supervisor: Jane MacDonnell

Volunteers - We have around 80 volunteers trained as volunteer guides and hosts.

Partners - Lifeskills has the full support of a large number of statutory and voluntary organisations. These include the emergency services and unitary authorities. These partners support Lifeskills through recurring funding and/or resources. Lifeskills' finances are included within the Financial Accounts section of this Report.

Financial Review

Financial Performance

Although visitor numbers have increased over the year, income from school entry fees has reduced from £84.3k in 24/25 to £70.2k. This is due to a significant number of visitors receiving fully funded places. Details of all funding given for free visits is shown under restricted funding.

Total funds from donations and legacies are showing at £242.7k, which is an increase of £5.8k on last year. This has now been separated into general donations (£21.9k), partner donations (£89.5k) and grants (£131.3k). 15 donations, totalling £143.8k relate to restricted funding that was used either for significant scenario developments or funding free school visits.

Investment income of £4.1k was earned during the year. The amount earned in the prior year was £1.5k.

Expenditure on unrestricted funds decreased from £260.8k in the prior year to £197.5k. This was mainly due to an increase in projects and restricted costs.

Total staff costs for the year were £144.0k, an increase of £14.3k on the prior year. This reflects staff pay rises offered in line with the rise in cost of living.

All expenditure from designated funds of £41.6k is depreciation attributable to the capitalised redevelopment costs. This cost will be incurred on an annual basis over the lifetime of the redevelopment.

This year the result from unrestricted activities was a deficit of £21.2k.

Reserves Policy

The Trustees maintain reserves equivalent to approximately one year's operating costs in order to safeguard the long-term stability and resilience of Lifeskills and to ensure continuity of service for the communities we support. These reserves provide the organisation with the financial capacity to respond to significant future challenges and opportunities, including the potential need to refurbish, update, or relocate the Centre to meet increasing demand and changing service requirements. In particular, the possibility of redevelopment within the local area, including the building in which the Centre is currently based, may require substantial investment and strategic flexibility. Maintaining appropriate reserves ensures that Lifeskills can continue delivering its vital work without disruption while planning responsibly for the future.

Based on current levels of expenditure this figure equates to approximately £250k. The Balance Sheet for the year ending 31 March 2026 shows unrestricted general funds of £285k which meets this requirement.

Investment Policy
The investment policy of Lifeskills is embodied in its Articles of Association which state any funds not immediately required for its purposes may be invested in such shares, stocks, funds, securities or property, land or investments as thought fit.

The Directors have always taken the view that it is desirable to hold such investments in liquid form, and as such our Reserves are placed with a variety of bodies that enable Lifeskills to spread its risk and take advantage of the security offered by the Financial Services Compensation Scheme (FSCS).

Lifeskills continues to invest through a number of organisations, whilst at the same time taking advantage of higher interest rates available from medium term investment commitments. This is alongside maintaining sufficient liquid assets to meet all financial obligations.

Future Strategy - The Charity plans to continue and enhance its activities outlined in the forthcoming years, subject to satisfactory funding arrangements. The Operational Plan forms the foundation of ongoing work undertaken.

Risk Review - Lifeskills has conducted its own review of major risks to which the Charity is exposed, both management and operational, and systems have been established to mitigate those risks. These are identified in the Lifeskills Operational Plan. In this regard a fundraising strategy is reviewed annually, allowing for the diversification of fundraising and activities. Partner Organisations - our major supporters and providers of advisory, resource and financial support maintain informal dialogue throughout the year. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

As part of the ongoing review of the financial controls within Lifeskills, a review of the insurance portfolio is carried out annually, which identified and confirmed that all risks have been properly assessed and that the levels of indemnity are relevant to the business. Markel (UK) Ltd have been our insurers for the year.

In light of the recent pandemic, we have paid particular attention to the associated risks in running our programmes and have put specific measures in place to address them.

Going Concern - After making appropriate enquiries, the Directors have a reasonable expectation that the charity has adequate resources to continue in operation for not less than twelve months from the date of this report. The Directors have therefore used the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Structure, governance and management

Board of directors

The Directors of the Charitable Company ("the charity") are its trustees for the purpose of charity law and throughout this report are collectively referred to as the "trustees". As set out in the Articles of Association the Chairman of trustees is nominated by the Board which will also nominate a further four trustees – thus making a minimum total of five. No trustee shall be re-appointed if he/she shall have been in office for a continual period of 12 years.

As stated in the Governing Document:

- apart from the first charity trustees, every trustee must be appointed for a term of up to six years by a unanimous resolution passed at a properly convened meeting of the charity trustees;
- a trustee is eligible for reappointment for more than one six-year term;
- if a trustee chooses to retire before the six-year term, this needs to be done in writing (but only if enough charity trustees will remain in office when the notice of resignation takes effect to form a quorum for meetings); and
- in selecting individuals for appointment at charity trustees, the trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

It is crucial that any trustee joining feels enthusiastic and committed to the vision, values, mission and purpose of Lifeskills. A skills audit may be carried out and regularly monitored by the current trustees to clarify what gaps need to be filled when a trustee leaves or a new trustee is taken on.

Potential trustees must be above the age of 18 and have skills or experience that have been identified as being of benefit to the charity. They may be approached in a variety of ways including word of mouth, emails, professional networks, and advertisements. Candidates that have expressed an interest in becoming a trustee will be contacted by the Chairman or Centre manger by phone, video call or face-to-face to explore whether they would be appropriate and wish to continue. If they wish to proceed further, they are invited to:

- send in a CV and covering letter, outlining their relevant interests, skills and experience and how they would be able to contribute to Lifeskills; and
- meet at least two current trustees for a semi-structured interview. This could well be at a Committee Meeting.

If it is then decided that the new person can be taken on as trustee, eligibility checks will be followed up including reference requests and DBS checks where necessary. They will receive an induction and requested to declare any conflicts of interest.

Partner Organisations

The following organisations pledged their financial and/or resource support:

Avon & Somerset Constabulary
Avon Fire and Rescue Service
Avon Metals
Bristol City Council
Electrical Safety First
National Grid
Wales and West Utilities
Yunex Traffic
Network Rail

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 16 July 2026 and signed on their behalf by

A Kevern Jenkin

Kevern Jenkin (Chair)

Independent examiner's report

To the trustees of

Lifeskills - Learning for Living

I report to the trustees on my examination of the accounts of Lifeskills - Learning for Living (the charitable company) for the year ended 31 March 2026, which are set out on pages 12 to 24.

Responsibilities and basis of report
As the trustees of the charitable 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 charitable 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 the charitable company'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 the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charitable 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.

William Guy Blake

Date: 16 July 2026
William Guy Blake ACA
Member of the ICAEW
Godfrey Wilson Limited
Chartered accountants and statutory auditors
2nd Floor - South
One Castle Park
Tower Hill
Bristol
BS2 0JA

Lifeskills - Learning for Living

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 March 2026

	Note	Restricted £	Unrestricted £	**2026 Total £**	2025 Total £
Income from:					
Donations	3	143,756	98,928	**242,684**	236,915
Charitable activities	4	-	72,718	**72,718**	86,661
Investments		-	4,055	**4,055**	1,554
Other income		-	580	**580**	-
Total income		143,756	176,281	**320,037**	325,130
Expenditure on:					
Raising funds		-	72,433	**72,433**	67,072
Charitable activities		126,651	125,047	**251,698**	213,535
Total expenditure	6	126,651	197,480	**324,131**	280,607
Net income / (expenditure) and net movements in funds	7	17,105	(21,199)	**(4,094)**	44,523
Reconciliation of funds:					
Total funds brought forward		17,993	319,793	**337,786**	293,263
Total funds carried forward		35,098	298,594	**333,692**	337,786

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 16 to the accounts.

Lifeskills - Learning for Living

Balance sheet

As at 31 March 2026

	Note	£	2026 £	2025 £
Fixed assets				
Tangible assets	10		**13,635**	55,260
Current assets				
Debtors	11	**8,154**		9,225
Current asset investments	12	**117,087**		75,732
Cash at bank and in hand		**213,429**		223,615
		338,670		308,572
Liabilities				
Creditors: amounts falling due within 1 year	13	**(18,613)**		(26,046)
Net current assets			**320,057**	282,526
Net assets	15		**333,692**	337,786
Funds	16			
Restricted funds			**35,098**	17,993
Unrestricted funds				
Designated funds			**13,635**	55,260
General funds			**284,959**	264,533
Total charity funds			**333,692**	337,786

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

(i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and

(ii) preparing financial statements 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 or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 16 July 2026 and signed on their behalf by

A Kevern Jenkin

Kevern Jenkin (Chair)

1. Accounting policies

a) General information and basis of preparation

Lifeskills - Learning for Living is a charitable company limited by guarantee registered in England and Wales. The registered office address is The Create Centre, Smeaton Road, Bristol, BS1 6XN.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Lifeskills - Learning for Living 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.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

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

Income from the 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) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

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.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion of direct costs as follows:

	2026	2025
Raising funds	**17%**	18%
Charitable activities	**83%**	82%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Leasehold improvements	10 years straight line
Computer equipment	4 years straight line

Items of equipment are capitalised where the purchase price exceeds £1,000.

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

j) Current asset investments

Current asset investments consist of balances held on short term deposit in interest bearing accounts with a maturity date between three and twelve months. Such investments are measured at their fair value.

k) 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.

l) Creditors

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.

1. Accounting policies (continued)

m) Financial instruments

The charitable company 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 recognised at amortised cost using the effective interest method.

n) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key source of estimation uncertainty that has a significant effect on the amounts recognised in the financial statements is depreciation as described in note 1h above.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2025 Total £
Income from:			
Donations	31,535	205,380	236,915
Charitable activities	-	86,661	86,661
Investments	-	1,554	1,554
Total income	31,535	293,595	325,130
Expenditure on:			
Raising funds	-	67,072	67,072
Charitable activities	19,803	193,732	213,535
Total expenditure	19,803	260,804	280,607
Net income and net movement in funds	11,732	32,791	44,523

3. Income from donations

	Restricted £	Unrestricted £	**2026 Total £**
Donations	3,742	18,203	**21,945**
Grants from partner organisations	67,935	21,500	**89,435**
Grants from trusts and foundations	72,079	59,225	**131,304**
Total income from donations	143,756	98,928	**242,684**

Prior period comparative:

	Restricted £	Unrestricted £	2025 Total £
Donations	-	15,035	15,035
Grants from partner organisations	4,948	55,000	59,948
Grants from trusts and foundations	26,587	135,345	161,932
Total income from donations	31,535	205,380	236,915

4. Income from charitable activities

	2026 Total £	2025 Total £
School entry fees	**70,188**	84,311
Other income	**2,530**	2,350
Total income from charitable activities	**72,718**	86,661

All income from charitable activities in the current and prior period is unrestricted.

5. Government grants

The charitable company receives government grants, defined as funding from South Gloucestershire Council, North Somerset Council, Bath and North East Somerset Council, Avon and Somerset Police, Yate Town Council, Office for Product Safety and Standards (OPSS), Network Rail (2025: as above, including National Lottery, and excluding Bath and North East Somerset Council, OPSS and Yate Town Council). The total value of such grants in the period was £39,628 (2025: £75,698). There are no unfulfilled conditions or contingencies attaching to these grants.

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	**2026 Total £**
Office costs	-	-	12,218	**12,218**
Consultancy	21,160	-	-	**21,160**
Staff costs (note 8)	41,032	92,367	10,648	**144,047**
Volunteer costs	-	12,397	-	**12,397**
Development	-	24,778	-	**24,778**
Printing and stationary	-	8,404	-	**8,404**
Advertising and marketing	5,152	-	-	**5,152**
Accountancy and independent examination	-	-	3,480	**3,480**
Depreciation	-	41,625	-	**41,625**
Insurance	-	-	4,565	**4,565**
Premises	-	46,305	-	**46,305**
Sub-total	67,344	225,876	30,911	**324,131**
Allocation of support and governance costs	5,089	25,822	(30,911)	**-**
Total expenditure	**72,433**	**251,698**	**-**	**324,131**

Total governance costs were £2,940 (2025: £2,760).

Prior period comparative:

	Raising funds £	Charitable activities £	Support and governance costs £	2025 Total £
Office costs	-	-	10,087	10,087
Consultancy	20,160	-	-	20,160
Staff costs (note 8)	37,872	81,428	10,466	129,766
Volunteer costs	-	7,540	-	7,540
Development	-	6,137	-	6,137
Printing and stationary	-	7,775	-	7,775
Advertising and marketing	4,032	-	-	4,032
Accountancy and independent examination	-	-	3,240	3,240
Depreciation	-	39,684	-	39,684
Insurance	-	-	3,868	3,868
Premises	-	44,100	-	44,100
Loss on disposal of fixed assets	-	4,218	-	4,218
Sub-total	62,064	190,882	27,661	280,607
Allocation of support and governance costs	5,008	22,653	(27,661)	-
Total expenditure	67,072	213,535	-	280,607

7. Net movement in funds

This is stated after charging:

	2026	2025
	£	£
Loss on disposal of fixed assets	**-**	4,218
Depreciation	**41,625**	39,684
Trustees' remuneration	**Nil**	Nil
Trustees' reimbursed expenses	**Nil**	Nil
Independent examiner's remuneration (excluding VAT)	**2,450**	2,300

In common with other charities of our size and nature we use our independent examiners to assist with the preparation of the financial statements.

8. Staff costs and numbers

Staff costs were as follows:

	2026	2025
	£	£
Salaries and wages	**132,579**	120,811
Social security costs	**5,740**	4,019
Pension costs	**5,728**	4,936
	144,047	129,766

No employee earned more than £60,000 during the current or prior period.

The key management personnel of the charitable company comprise the trustees, the Centre Manager and the Partnership and Development Manager. The total employee benefits of the key management personnel were £81,626 (2025: £74,333).

	2026	2025
	No.	No.
Average head count	**5**	5

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Tangible fixed assets

	Leasehold improvements £	Computer equipment £	Total £
Cost			
At 1 April 2025	356,999	15,936	**372,935**
Disposals	-	-	**-**
At 31 March 2026	**356,999**	**15,936**	**372,935**
Depreciation			
At 1 April 2025	310,718	6,957	**317,675**
Charge for the year	37,641	3,984	**41,625**
At 31 March 2026	**348,359**	**10,941**	**359,300**
Net book value			
At 31 March 2026	**8,640**	**4,995**	**13,635**
At 31 March 2025	46,281	8,979	55,260

11. Debtors

	2026 £	2025 £
Trade debtors	**7,575**	8,716
Prepayments	**579**	509
	8,154	9,225

12. Current asset investments

	2026 £	2025 £
Short term deposits	**117,087**	75,732
	117,087	75,732

13. Creditors : amounts due within 1 year

	2026	2025
	£	£
Trade creditors	**588**	6,777
Accruals	**4,383**	5,157
Deferred income (note 14)	**13,642**	14,112
	18,613	26,046

14. Deferred income

	2026	2025
	£	£
At 1 April	**14,112**	12,806
Deferred during the year	**13,642**	14,112
Released during the year	**(14,112)**	(12,806)
At 31 March	**13,642**	14,112

Deferred income relates to school entry fees invoiced in advance of attendance.

15. Analysis of net assets between funds

	Restricted funds	Designated funds	General funds	**Total funds**
	£	£	£	**£**
Tangible fixed assets	-	13,635	-	**13,635**
Current assets	35,098	-	303,572	**338,670**
Current liabilities	-	-	(18,613)	**(18,613)**
Net assets at 31 March 2026	**35,098**	**13,635**	**284,959**	**333,692**

Prior period comparative:	Restricted funds	Designated funds	General funds	Total funds
	£	£	£	£
Tangible fixed assets	-	55,260	-	55,260
Current assets	17,993	-	290,579	308,572
Current liabilities	-	-	(26,046)	(26,046)
Net assets at 31 March 2025	17,993	55,260	264,533	337,786

16. Movements in funds

	At 1 April 2025 £	Income £	Expenditure £	Transfers between funds £	**At 31 March 2026 £**
Restricted funds					
Avon Fire and Rescue	-	1,500	(1,500)	-	**-**
Electrical Safety First	-	34,235	(9,355)	-	**24,880**
Fearless/Crimestoppers	-	1,000	(1,000)	-	**-**
Funded Visits	11,800	-	(11,800)	-	**-**
GWR	-	8,000	(8,000)	-	**-**
GWR Railway Improvements	6,193	-	(6,193)	-	**-**
John James Foundation	-	48,826	(43,360)	-	**5,466**
Leonard Laity Stoate	-	1,000	(748)	-	**252**
Milne Wealth Management	-	312	(312)	-	**-**
National Grid (partnership)	-	10,000	(10,000)	-	**-**
National Grid (updates)	-	2,200	(2,200)	-	**-**
Network Rail	-	21,500	(17,000)	-	**4,500**
Office of Product Safety & Standards	-	5,000	(5,000)	-	**-**
R Kidz 1	-	630	(630)	-	**-**
R Kidz 2	-	1,800	(1,800)	-	**-**
Wales and West Utilities	-	7,000	(7,000)	-	**-**
Yate Town Council	-	753	(753)	-	**-**
Total restricted funds	17,993	143,756	(126,651)	-	**35,098**
Unrestricted funds					
Designated funds:					
Fixed assets fund	55,260	-	(41,625)	-	**13,635**
Total designated funds	55,260	-	(41,625)	-	**13,635**
General funds	264,533	176,281	(155,855)	-	**284,959**
Total unrestricted funds	319,793	176,281	(197,480)	-	**298,594**
Total funds	337,786	320,037	(324,131)	-	**333,692**

Purposes of restricted funds

Avon Fire and Rescue	Funding to design and implement a scenario to educate visitors on the dangers posed by County Lines gangs.
Electrical Safety First	Funding to update scenariors and educate visitors on the dangers posed by Carbon Monoxide.

16. Movements in funds (continued)
Purposes of restricted funds (continued)

Fearless/Crimestoppers	Funding to make physical improvements to the railway scenario and redevelop the Learning disability programme, including retraining all practitioners and adding railway specific LD information.
Funded Visits	Provides fully funded visits to children in areas of high health need.
GWR	Free entry for 100 SEN students and promotion of Rail 200 events and opportunities.
GWR Railway Improvements	Funding to make physical improvements to the railway scenario and redevelop the Learning disability programme, including retraining all practitioners and adding railway specific LD information.
John James Foundation	Free visits and coach costs for 36 schools.
Leonard Laity Stoate	Purchase of new first aid dummies.
Milne Wealth Management	Provision of free visits and activity books for Old Sodbury Primary School.
National Grid (partnership)	Core partnership, core costs and activity book sponsorship.
National Grid (updates)	Funding to make physical improvements to the railway scenario and redevelop the Learning disability programme, including retraining all practitioners and adding railway specific LD information.
Network Rail	Silver Level Partnership agreement for activity book sponsorship and core costs.
Office of Product Safety & Standards	Addition of electrical safety messages and activity book sponsorship.
R Kidz 1	Provision of free visits and activity books for Stoke Park Primary School.
R Kidz 2	Provision of free visits and activity books for Holymead schools.
Wales and West Utilities	Grant for the sponsorship of an activity book page.

16. Movements in funds (continued)

Purposes of restricted funds (continued)

Yate Town Council	Subsidised visits and activity books.

Purposes of designated funds

Fixed assets fund	This fund recognises the charity's funds held as fixed assets.

Prior period comparative:	At 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	At 31 March 2025 £
Restricted funds					
County Lines project	5,021	-	(5,021)	-	-
Carbon Monoxide project	1,240	-	(1,240)	-	-
GWR Railway improvements	-	10,100	(3,907)	-	6,193
Ombea Evaluation	-	3,073	(3,073)	-	-
Knife Crime Scenario	-	5,414	(5,414)	-	-
NR Railway Improvements	-	448	(448)	-	-
Funded Visits	-	12,500	(700)	-	11,800
Total restricted funds	6,261	31,535	(19,803)	-	17,993
Unrestricted funds					
Designated funds:					
Fixed assets fund	89,172	-	(39,684)	5,772	55,260
Total designated funds	89,172	-	(39,684)	5,772	55,260
General funds	197,830	293,595	(221,120)	(5,772)	264,533
Total unrestricted funds	287,002	293,595	(260,804)	-	319,793
Total funds	293,263	325,130	(280,607)	-	337,786

17. Related party transactions

There were no related party transactions in the current or prior period.