SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Registered Charity no. 1144426

Financial Statements

Year to 31 December 2025

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES
Trustees and Professional Advisers
For the Year to 31 December 2025

Trustees	President	S. Morton	(Resigned 10 September 2025)
	Treasurer	M. Kumari	
	Secretary	B. Edwards	
	Co-opted Member	L. Calderwood	
	Ordinary Member	K.Turek	(Resigned 10 September 2025)
	Ordinary Member	N.Insolera	
	Ordinary Member	J. Odemann	
	Ordinary Member	T. O'Toole	(Resigned 10 September 2025)
		D. Dannefer	
		A.Robertson	
		L.Gambaro	
		B.Vanhoutte	(Appointed 1 May 2024)
		K.Burger	(Appointed 24 September 2024)
		T.Liao	(Appointed 26 September 2024)
		A.Ette	(Appointed 01 May 2025)
		A. Schenck-Fontaine	(Appointed 1 January 2026)
		T. Martins da Silva	(Appointed 1 January 2026)
		S. Martin	(Appointed 11 September 2025)
		A. Piriu	(Appointed 11 September 2025)
		R. Settersten	(Appointed 11 September 2025)
		M.Li	(Appointed 11 September 2025)
		K.Taylor	(Appointed 11 September 2025)

Principle Office

Centre for Longitudinal Studies,
The Institute of Education,
20 Bedford Way, London
WC1H 0AL

Admin Office

Office 2, Imperial House
Unit 1, Dawlish Business Park
Shutterton
Dawlish
Devon
EX7 0NH

Independant Examiners

Victoria Neil
Neil & Co
30 Cedar Avenue
East Barnet
Herts EN4 8DX

Bankers

The Co-operative Bank

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Independent Examiner's Report to the Trustees of Society for Longitudinal and Life Course Studies

I report on the accounts of the charity for the year to 31 December 2025 which are set out on the following pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and

- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Victoria Neil ACA

Neil & Co Chartered Accountants
30 Cedar Avenue
East Barnet
Herts, EN4 8DX

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

For the year to 31 December 2025

Trustees' Report

The Society gained registration from the Charity Commissioners in February 2011. This report and financial statement meets the requirements of the SORP for accounting by Charities (revised 2005).

Governance
The Society was established at its first AGM in Cambridge in September 2010 where the Society's constitution was adopted. There is an open process of nomination and then balloting as required by the constitution. These elections result in the election of the President (for a 2 year period), Past President/President Elect (for a one year period), Treasurer (for a 4 year period), Secretary and up to seven other Trustees (for 3 year periods). There are up to nine co-options (annually). The elections took place in late spring 2025.

Governance and management of the Society is vested in the Trustees who meet twice a year as the Executive Committee of the Society.

The AGM was held in-person at the University of Fribourg on 7th September 2025 and was attended by 64 members.

Objectives and activities
The Object of the Society is the advancement of education through the promotion of interdisciplinary and cross-national understanding and collaboration in longitudinal and life course studies. There were 329 members of the Society on 1st September 2025.
The Society's main activities are:

The organisation of an annual international conference with participants from all over the world. The 2025 conference was hosted at the University of Fribourg and was an 'in-person' only event.

- The production of an international on-line Journal. The Longitudinal and Life Course Studies Journal was founded by our sister charity, Longview, in 2009 with three years of initial support from the Nuffield Foundation. From March 2012, the Journal became the sole responsibility of the Society, until Bristol University Press took over the role of publisher in September 2018.
- The provision of a Members Newsletter every three months.
- The promotion of national and international networks between people working in the fields of longitudinal and life course studies.

- The organisation and sponsoring of other meetings and workshops as the opportunity arises.
- An annual webinar series (open to all).
- The establishment of a network of Society Global Representatives in countries across the world to encourage national networking and activities.

Financial Review
The Society had a satisfactory year financially. The balance sheet at 31 December 2025 shows funds of £54,854.

Trustees' Report *(continued)*

Reserves policy

The SLLS aim to maintain unrestricted reserves of 10 months expenditure to enable them to meet expenses as they fall due. They believe 10 months is sufficient given income expected from this year's conference/ grants etc.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law applicable to charities in England/Wales 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 surplus or deficit 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;
- make judgements and estimates that are reasonable and prudent; and
- prepare the Accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which are sufficient to show and explain The Society's transactions and disclose with reasonable accuracy at any time the financial position of the Charity. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

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

Public benefit statement

The Board of Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit publicised by the Charity Commission in exercising their powers and duties. The public benefit of the Charity's activities are outlined under 'Objectives and Activities' above.

The financial statements which follow were approved by Trustees at their meeting on 28 June 2026 and signed on their behalf by:

Meena Kumari (SLLS Treasurer)

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Statement of Financial Activities

For the year to 31 December 2025

	Notes	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total £	2024 Total £
INCOMING RESOURCES					
Incoming resources from generated funds:					
Bank interest receivable		1,014	-	1,014	1,262
Incoming resources from charitable activities	1	122,250	1,300	123,550	117,826
Other incoming resources		-	-	-	
		123,264	1,300	124,564	119,088
RESOURCES EXPENDED - SUPPORT COSTS					
Secretarial / administrative		23,959	8,266	32,225	33,661
Consultancy and journal editorial		-	10,320	10,320	3,251
Conference expenses including venues		69,590	1,300	70,890	69,071
Telephone, internet and website		11,696	-	11,696	11,115
Other administration and project expenses		5,951	-	5,951	4,271
Bank charges		4,785	-	4,785	3,862
Depreciation		382		382	382
Ammortisiation		348	-	348	348
Professional fees - Accountant		1,120	-	1,120	1,280
					-
Total resources expended		117,831	19,886	137,717	127,241
Net incoming resources for the year before transfers		**5,433**	**(18,586)**	**(13,153)**	(8,153)
Gross transfers between funds	6	**(18,586)**	**18,586**	**-**	-
Net incoming resources for the year and net movement in funds		**(13,153)**	**-**	**(13,153)**	(8,153)
Balances brought forward at 1 January 2025		**68,007**	**-**	**68,007**	76,160
Balances carried forward at 31 December 2025		**54,854**	**-**	**54,854**	68,007

There were no other recognised gains or losses.
All operations are continuing.

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Balance Sheet

As at 31 December 2025

		2025 Unrestricted		2024	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Intangible assets	**4**		696		1,044
Intangible assets	**4**		763		1,145
			1,459		2,189
Current Assets					
Debtors	**5**	3,652		2,974	
Cash at bank and in hand		56,630		64,626	
		60,282		67,600	
Creditors: Amounts falling due within one year	**6**	6,887		1,782	
Net current assets			53,395		65,818
			53,395		65,818
Net assets			54,854		68,007
Funds	**7**				
Restricted funds			-		-
Unrestricted funds			54,854		68,007
			54,854		68,007
					-

Approved by the Trustees on 28 June 2026.

Meena Kumari
SLLS Treasurer

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Statement of Accounting Policies

For the Year to 31 December 2025

The principal accounting policies which are adopted in the preparation of the financial statements are set out below:

Basis of accounting

The financial statements of the charity, which is a public benefit entity, 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 2015)', the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Fund accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

Incoming resources

All income is recognised once the charity has entitlement to the income, there is sufficient certainty or receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated.

Income tax recoverable in relation to investment income or Gift Aid donationsis recognised at the time the relevant income is receivable.

Resources expended

All expenditure is recognised on an accruals basis. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any discounts or amounts advanced by the charity. Subsequently, they are measured at the cash or other consoderation expected to be received.

Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturity of three months or less, and bank overdrafts.
Bank overdrafts are shown within borrowings in current liabilities.

Deferred income

No material item of deferred income has been included in the accounts.

Foreign currencies

Transactions denominated in a foreign currency are translated into sterling at the rate of exchange ruling at the date of the transaction. At the balance sheet date monetary assets and liabilities denominated in a foreign currency are translated at the rate ruling at that date. All exchange differences are dealt with in the SOFA.

Intangible Fixed Assets

Intangible assets are recognised at cost and depreciated over their useful economic life after the first year of purchase.

Tangible Fixed Assets

Tangible assets are recognised at cost and depreciated over their useful economic life after the first year of purchase.

SOCIETY FOR LONGITUDINAL AND LIFE COURSE STUDIES

Notes to the Financial Statements

For the Year to 31 December 2025

1 Incoming Resources from Charitable Activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Donations	-	-	0	-
Conference income	102,163	1,300	103,463	101,558
Membership fees	20,087	-	20,087	16,268
Other sundry income	-	-	-	-
	122,250	1,300	123,550	117,826

The restricted income are amounts received for specific purposes.
All income in the prior year was unrestricted.

2 Transactions with Trustees and related parties expenses

During the year no transactions occurred with related parties which required disclosure under the Financial Reporting Standard for Smaller Entities.

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity.

The trustees all give freely of their time and expertise without any form of benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3 Staff costs

There are no employees so subsequently no staff costs are incurred.

4 Assets

	Intangible Website	Tangible Office Equipment
Cost	£	£
At 1 January 2025	1740	1527
Additions	-	-
Disposals	-	-
At 31 December 2025	**1,740**	**1,527**
Depreciation		
At 1 January 2025	696	382
Charge for year	348	382
On disposals	-	-
At 31 December 2025	1044	764
Net book value		
At 31 December 2025	**696**	**763**
At 31 December 2024	1,044	1,145

5 Debtors

Due within one year

	2025 £	2024 £
Other debtors	**2,352**	2,072
Accrued income	**1,300**	902
	3,652	2,974

6 Creditors: amounts falling due within one year

	2025 £	2024 £
Accrued expenses	**6,887**	1,782
	6,887	1,782

7 Funds

The funds of the charity include the following restricted funds which have been set aside out of unrestricted funds for specific purposes:

Restricted Funds: Current Year:	**Balance 31-Dec 2024**	Incoming resources	Utilised in year	Transferred from unrestricted	**Balance 31-Dec 2025**
Conference	-	1,300	1,300	-	-
Journal	-	-	18,586	18,586	-
	-	1,300	19,886	18,586	**-**

Restricted Funds: Prior Year:	**Balance 31-Dec 2023**	Incoming resources	Utilised in year	Transferred from unrestricted	**Balance 31-Dec 2024**
Conference		2,900	2900	-	
Journal	-	-	10,214	10,214	**-**
	-	2,900	13,114	10,214	**-**

Details of restricted projects are given in the trustees report.

Unrestricted Funds: Current Year:	**Balance 31-Dec 2024**	Incoming resources	Utilised in year	Transferred between funds	**Balance 31-Dec 2025**
General funds	-	21,101	32,717	11,616	**-**
Conference income	68,007	102,163	85,114	(30,202)	**54,854**
	68,007	123,264	117,831	(18,586)	**54,854**

Unrestricted Funds:		-			
Prior Year: Unrestricted Funds:	**Balance 31-Dec 2023**	Incoming resources	Utilised in year	Transferred between funds	**Balance 31-Dec 2024**
General funds	-	17,530	31,575	14,045	**-**
Conference income	76,160	98,658	82,552	(24,259)	**68,007**
	76,160	116,188	114,127	(10,214)	**68,007**

A transfer was made from unrestricted conference funds to help fund the journal.
A transfer was also made between categories of unrestricted funds to fund general activities.