

# LIVE INCLUSIVE

England & Wales · Charity number 1065630

## Details

|                |                                                                          |
|----------------|--------------------------------------------------------------------------|
| Other names    | DISABILITY DONCASTER, SOUTH YORKSHIRE CENTRE FOR INCLUSIVE LIVING, SYCIL |
| Status         | Registered                                                               |
| Legal form     | Charitable company                                                       |
| Company number | <a href="#">03126759</a>                                                 |
| Registered     | 1997-11-10                                                               |
| Register       | <a href="#">View on the Charity Commission register</a>                  |

## Contact

|         |                                                                          |
|---------|--------------------------------------------------------------------------|
| Address | Office E<br>1 Cavendish Court<br>South Parade<br>Doncaster<br>DN1 2DJ    |
| Phone   | 01302592400                                                              |
| Email   | <a href="mailto:ellen@liveinclusive.co.uk">ellen@liveinclusive.co.uk</a> |
| Website | <a href="http://www.liveinclusive.org">www.liveinclusive.org</a>         |

## Activities

**Objects:** FOR THE RELIEF OF PERSONS IN SOUTH YORKSHIRE WHO ARE DISABLED

**Activities:** A user led organisation which provides a range of services and support to enable Disabled people in the South Yorkshire area to live independently and have choice and control over their lives. Services include enabling and peer support; advice, information and benefits assessments; access audits and training.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

- **Area of benefit:** SOUTH YORKSHIRE
- Doncaster
- Rotherham

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £233,783 | £232,807    | -      | -         |
| 2024-03-31 | £278,573 | £266,422    | -      | -         |
| 2023-03-31 | £243,446 | £224,197    | -      | -         |
| 2022-03-31 | £200,659 | £174,983    | -      | -         |
| 2021-03-31 | £161,587 | £134,022    | -      | -         |

## Trustees

| Name                      | Role | Appointed  |
|---------------------------|------|------------|
| Christopher Smith         |      | 2017-03-08 |
| RICHARD ANDREW RIMMINGTON |      | 2025-12-18 |
| Rochelle Dawes            |      | 2014-01-21 |
| Susan Knowles             |      | 2025-12-18 |

**LIVE INCLUSIVE**

England & Wales - Charity number 1065630

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# Accounts

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Company registration number: 03126759

Charity registration number: 1065630

# Live Inclusive

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Axholme Associates Limited  
Chartered Certified Accountants  
35 Thorne Road  
Doncaster  
South Yorkshire  
DN1 2HD

## **Live Inclusive**

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## **Live Inclusive**

### **Reference and Administrative Details**

|                                    |                                                                                                                                              |
|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Chief Executive Officer</b>     | E Shipley                                                                                                                                    |
| <b>Charity Registration Number</b> | 1065630                                                                                                                                      |
| <b>Company Registration Number</b> | 03126759                                                                                                                                     |
| <b>Registered Office</b>           | The charity is incorporated in England.<br>Office E<br>1 Cavendish Court<br>South Parade<br>Doncaster<br>South Yorkshire<br>DN1 2DJ          |
| <b>Independent Examiner</b>        | Mr A Cane FCCA<br>Axholme Associates Limited<br>Chartered Certified Accountants<br>35 Thorne Road<br>Doncaster<br>South Yorkshire<br>DN1 2HD |

## **Live Inclusive**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

#### **Objectives and activities**

##### ***Objectives, strategies and activities***

In this year we continued to deliver established projects from a mixture of grant and commissioned public sector contracts. These include Benefits Advice and Information; Energy Advice; Enabling; and Peer Support Group work.

We continue to manage a team of volunteers, undertaking a mixture of befriending and support for events and activities. We achieve strong outcomes in support of disabled people and anyone with a long-term health condition. This can be evidenced by our monitoring and reporting for our funders and commissioners. Achievement of outcomes include building confidence and raising self-esteem; feeling less lonely and socially isolated; and achieving significant financial benefits for our customers through our advice provision in Energy and Welfare Benefits.

It is also important to us to engage with the private and public sector to raise awareness of the issues affecting disabled people. This also allows us to generate income through training and consultancy. Our User Group - Inclusive Voices proves to be an invaluable source of support in informing our future services; offering consultation and as a peer support group.

However, this has been a challenging year for Live Inclusive. We were unsuccessful with a significant grant application to The National Lottery Community Fund (NLCF). This occurred just as the National Lottery Community Fund were in the process of reviewing their priorities and objectives for awarding grants and we were unable to re-submit our proposal.

We have been very grateful to the National Lottery Community Fund for all of their support over the years, and we do hope we can re-engage with them again in the future.

Live Inclusive has been successful in gaining a grant award from the Lloyds Bank Foundation, specifically for Disabled People's Organisations. This is unrestricted funding and will enable us to focus on the development of the Organisation. The Project will run for 3 years and we are excited to see where this will take us in terms of our structure, services and infrastructure development.

We continue to have a great partnership with the Northern PowerGrid, who are funding our Welfare Benefits Advice & Information service in Doncaster. This allows us to improve the financial security for our customers which, in turn, enables them to better manage their energy costs.

Our Recharge Energy Advice service funded by Energy Redress came to an end in this financial year, and through an introduction to Cadent Gas Ltd, made by the Northern Powergrid, we were delighted to be able to continue our Energy Advice Service in Doncaster and Rotherham for a Pilot 10 month project.

## **Live Inclusive**

### **Trustees' Report**

Our Advisers are qualified to City & Guilds Level 3 in Energy Advice and have Level 2 qualifications in Fuel Poverty in the Community. This continues to provide reassurance that we have the expertise to deliver this relatively new service for Live Inclusive. Alongside our one-to-one support and group work, we continue to provide each household a set of 8 LED Energy Saving Lightbulbs and other small energy saving products. Thanks to the Energy Redress Fund for making this possible.

The City of Doncaster Council continued to fund our Pilot Partnership Initiative, Stronger Links. This partnership includes Changing Lives (undertaking BAME engagement), Project 6 (Drug and Alcohol Services), darts (Doncaster Community Arts), Age UK Doncaster (offering MOTs for the Over 50s), Open Minds Counselling Services and Live Inclusive providing Welfare Benefits A&I provision. We're providing our services in 2 super-deprived areas of Doncaster: Hexthorpe and Edlington. This will be a great test bed for demonstrating the impact we can achieve through collaboration and cross referral.

Home visits ensure that we provide a gap in services across Doncaster and Rotherham. Our Person-centred approach and commitment to the social model of disability values and principles is at the core of everything we do.

#### **Partnerships**

In addition to our Partnership mentioned above, we continue to collaborate and form partnerships across Doncaster and Rotherham. These include:

Energy Advice in Rotherham Network. This was established by Live Inclusive and is made up of public sector and VCFS Organisations who meet bi-monthly to share best practice and information. We want to maximise our support for Rotherham residents, particularly at this difficult time.

Live Inclusive was one of the founders of the Doncaster Advice Network (DAN), and remains a member of the Steering Group, alongside Citizens Advice Doncaster, St Leger Homes (Tenancy Support Team), Well Doncaster (Public Health) and Age UK Doncaster.

The Social Isolation and Loneliness Alliance in Doncaster

Health & Social Care Forum, Doncaster

Advice in Rotherham Partnership

Befriending Providers' Network, Rotherham.

As a result of the Cost-of-Living Crisis, Live Inclusive is also a representative on the following:

- Sustainable Homes Group, Doncaster.
- Humanitarian and Communities Group, Rotherham

Live Inclusive also leads and coordinates Cost of Living Hub Events. This was established in partnership with Community First Credit Union, St Leger Homes, DWP and Citizens Advice Doncaster. We coordinate events around the City of Doncaster to provide a drop-in space for residents to gain advice and guidance from a variety of organisations.

## **Live Inclusive**

### **Trustees' Report**

Our services include:

#### **Social Prescribing - Befriending Plus**

The Befriending Plus service is also part of the wider Social Prescribing Scheme that is funded and managed by Voluntary Action Rotherham. The service aims to support socially isolated people with long-term health conditions to integrate and access social activities and community services. Support is provided on a one-to-one basis, with wider access to peer networks and activities. We currently have one Befriending Volunteer for this service. Paul provides invaluable support for our customers, and we are very grateful for his continued commitment to helping our Social Prescribing patients.

#### **Community Integration**

The Community Integration Service is funded by Rotherham NHS Integrated Care Board (ICB) and supports individuals with a neurological condition, or who may have suffered brain trauma. As well as providing one-to-one enabling support, we also offer benefits advice and information, along with peer support group activities as part of this service. Live Inclusive has undertaken a full evaluation of this service in support of the NHS ICB ongoing review of the Community Integration Service.

#### **Recharge Energy Advice**

A transfer in funding in this financial year from the Energy Redress Fund to Cadent Gas Ltd enabled us to continue this invaluable energy advice service. we provide one to one support for customers to improve their energy efficiency in the home, reduce costs and change behaviour in relation to energy use. Small energy saving products are provided free of charge.

#### **Welfare Benefits Advice and Information**

Funded by the Northern PowerGrid for the City of Doncaster. Our experienced advisors supported 244 customers and achieved £526,486.18 in Welfare Benefits Claims on their behalf.

#### **Stronger Links - Welfare Benefits Advice and Information**

Working in 2 super-deprived localities of Hexthorpe and Edlington we have a part time Welfare Benefits Advice & Information worker dedicated to these localities. This is a partnership made up of 6 organisations where we will be measuring the impact of collaborative service delivery.

#### **Accessibility Audits, Training and Consultancy**

We are available to undertake accessibility audits and training for organisations. We have not actively promoted this service during the year., however, we will explore the feasibility of doing so in the coming year.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**Live Inclusive**  
**Trustees' Report**

**Structure, governance and management**  
**Financial instruments**

***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

***Cash flow risk***

The charity's activities expose it primarily to the financial risks of non-renewal of contracts and grants being unavailable for the charities use.

***Credit risk***

The charity's principal financial assets are bank balances and cash, trade receivables.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over counterparties and customers.

***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a budgetary system based on available cash reserves

**Live Inclusive**  
**Trustees' Report**

**Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

|                          |           |
|--------------------------|-----------|
| Trustees:                | R Dawes   |
|                          | A Hornsby |
|                          | C Smith   |
| Chief Executive Officer: | E Shipley |

## **Live Inclusive**

### **Statement of Trustees' Responsibilities**

The trustees (who are also the directors of Live Inclusive 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 (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 11 November 2025 and signed on its behalf by:

.....  
R Dawes  
Trustee

## **Live Inclusive**

### **Independent Examiner's Report to the trustees of Live Inclusive ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

1. accounting records were not kept in respect of Live Inclusive 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.

**Live Inclusive**

**Independent Examiner's Report to the trustees of Live Inclusive ('the Company')**

.....  
Mr A Cane FCCA  
Chartered Certified Accountants

35 Thorne Road  
Doncaster  
South Yorkshire  
DN1 2HD

11 November 2025

## Live Inclusive

### Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Unrestricted<br>£ | Restricted<br>£  | Total<br>2025<br>£ |
|------------------------------------|------|-------------------|------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                   |                  |                    |
| Grants                             | 3    | 26,550            | 202,011          | 228,561            |
| Investment income                  | 4    | 550               | -                | 550                |
| Other income                       | 5    | 4,672             | -                | 4,672              |
| Total Income                       |      | <u>31,772</u>     | <u>202,011</u>   | <u>233,783</u>     |
| <b>Expenditure on:</b>             |      |                   |                  |                    |
| Raising funds                      |      | (3,401)           | (8,240)          | (11,641)           |
| Charitable activities              | 6    | <u>(64,613)</u>   | <u>(156,553)</u> | <u>(221,166)</u>   |
| Total Expenditure                  |      | <u>(68,014)</u>   | <u>(164,793)</u> | <u>(232,807)</u>   |
| Net (expenditure)/income           |      | <u>(36,242)</u>   | <u>37,218</u>    | <u>976</u>         |
| Net movement in funds              |      | (36,242)          | 37,218           | 976                |
| <b>Reconciliation of funds</b>     |      |                   |                  |                    |
| Total funds brought forward        |      | <u>55,360</u>     | <u>44,087</u>    | <u>99,447</u>      |
| Total funds carried forward        | 15   | <u>19,118</u>     | <u>81,305</u>    | <u>100,423</u>     |
|                                    | Note | Unrestricted<br>£ | Restricted<br>£  | Total<br>2024<br>£ |
| <b>Income and Endowments from:</b> |      |                   |                  |                    |
| Grants                             | 3    | 28,177            | 248,743          | 276,920            |
| Investment income                  | 4    | 466               | -                | 466                |
| Other income                       | 5    | 1,187             | -                | 1,187              |
| Total Income                       |      | <u>29,830</u>     | <u>248,743</u>   | <u>278,573</u>     |
| <b>Expenditure on:</b>             |      |                   |                  |                    |
| Raising funds                      |      | (781)             | (12,541)         | (13,322)           |
| Charitable activities              | 6    | <u>(14,849)</u>   | <u>(238,251)</u> | <u>(253,100)</u>   |
| Total Expenditure                  |      | <u>(15,630)</u>   | <u>(250,792)</u> | <u>(266,422)</u>   |
| Net income/(expenditure)           |      | 14,200            | (2,049)          | 12,151             |
| Transfers between funds            |      | <u>3,740</u>      | <u>(3,740)</u>   | <u>-</u>           |
| Net movement in funds              |      | 17,940            | (5,789)          | 12,151             |
| <b>Reconciliation of funds</b>     |      |                   |                  |                    |
| Total funds brought forward        |      | <u>37,419</u>     | <u>49,876</u>    | <u>87,295</u>      |
| Total funds carried forward        | 15   | <u>55,359</u>     | <u>44,087</u>    | <u>99,446</u>      |

The notes on pages 13 to 25 form an integral part of these financial statements.

**Live Inclusive**

**Statement of Financial Activities for the Year Ended 31 March 2025  
(Including Income and Expenditure Account and Statement of Total Recognised Gains  
and Losses)**

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 and 2024 is shown in note 15.

The notes on pages 13 to 25 form an integral part of these financial statements.

**Live Inclusive**

**(Registration number: 03126759)  
Balance Sheet as at 31 March 2025**

|                                                       | Note | 2025<br>£      | 2024<br>£      |
|-------------------------------------------------------|------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |
| Tangible assets                                       | 11   | 47             | 47             |
| <b>Current assets</b>                                 |      |                |                |
| Debtors                                               | 12   | 48,345         | 19,991         |
| Cash at bank and in hand                              | 13   | <u>58,208</u>  | <u>85,262</u>  |
|                                                       |      | 106,553        | 105,253        |
| <b>Creditors: Amounts falling due within one year</b> | 14   | <u>(6,177)</u> | <u>(5,854)</u> |
| <b>Net current assets</b>                             |      | <u>100,376</u> | <u>99,399</u>  |
| <b>Net assets</b>                                     |      | <u>100,423</u> | <u>99,446</u>  |
| <b>Funds of the charity:</b>                          |      |                |                |
| <b>Restricted income funds</b>                        |      |                |                |
| Restricted funds                                      | 15   | 81,306         | 44,087         |
| <b>Unrestricted income funds</b>                      |      |                |                |
| Unrestricted funds                                    |      | <u>19,117</u>  | <u>55,359</u>  |
| <b>Total funds</b>                                    | 15   | <u>100,423</u> | <u>99,446</u>  |

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 10 to 25 were approved by the trustees, and authorised for issue on 11 November 2025 and signed on their behalf by:

.....  
R Dawes  
Trustee

The notes on pages 13 to 25 form an integral part of these financial statements.

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **1 Charity status**

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Office E  
1 Cavendish Court  
South Parade  
Doncaster  
South Yorkshire  
DN1 2DJ

These financial statements were authorised for issue by the trustees on 11 November 2025.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Live Inclusive 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 notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Income and endowments**

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

##### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £100.00 or more are initially recorded at cost.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| <b>Asset class</b>      | <b>Depreciation method and rate</b> |
|-------------------------|-------------------------------------|
| Furniture and equipment | 15% and 25% straight line basis     |

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### ***Debt instruments***

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### ***Investments***

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### *Derivative financial instruments*

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

### 3 Grants

|                                   | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------------------|---------------------------------------|--------------------------|---------------------|
| Grants, including capital grants; |                                       |                          |                     |
| Grants from other charities       | 26,550                                | 202,011                  | 228,561             |
| <b>Total for 2025</b>             | <b>26,550</b>                         | <b>202,011</b>           | <b>228,561</b>      |
| <b>Total for 2024</b>             | <b>28,177</b>                         | <b>248,743</b>           | <b>276,920</b>      |

### 4 Investment income

|                         | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-------------------------|---------------------------------------|---------------------|
| Other investment income | 550                                   | 550                 |
| <b>Total for 2025</b>   | <b>550</b>                            | <b>550</b>          |
| <b>Total for 2024</b>   | <b>466</b>                            | <b>466</b>          |

### 5 Other income

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2025

|                       | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------|---------------------------------------|---------------------|
| Miscellaneous income  | 4,672                                 | 4,672               |
| <b>Total for 2025</b> | <b>4,672</b>                          | <b>4,672</b>        |
| <b>Total for 2024</b> | <b>1,187</b>                          | <b>1,187</b>        |

#### 6 Expenditure on charitable activities

|                                  | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|----------------------------------|---------------------------------------|--------------------------|---------------------|
| Allocated support costs          | 64,613                                | 156,553                  | 221,166             |
| <b>Total for 2024</b>            | <b>14,849</b>                         | <b>238,251</b>           | <b>253,100</b>      |
|                                  | Activity<br>support costs<br>£        | 2025<br>£                | 2024<br>£           |
| Salaries                         | 183,946                               | 183,946                  | 207,217             |
| Premises costs                   | 8,508                                 | 8,508                    | 6,741               |
| Insurance                        | 4,179                                 | 4,179                    | 5,315               |
| Doncaster Hospital fund          | 282                                   | 282                      | -                   |
| Travel and volunteer costs       | 2,409                                 | 2,409                    | 7,825               |
| Telephone and office costs       | 2,214                                 | 2,214                    | 2,237               |
| Printing, postage and stationery | 707                                   | 707                      | 772                 |
| Accountancy                      | 5,587                                 | 5,587                    | 7,346               |
| Recruitment                      | -                                     | -                        | 815                 |
| Computer costs                   | 4,369                                 | 4,369                    | 3,668               |
| Room hire and refreshments       | 811                                   | 811                      | 950                 |
| CRB checks                       | 24                                    | 24                       | 252                 |
| Publicity                        | 28                                    | 28                       | 666                 |
| Bank charges                     | 86                                    | 86                       | 80                  |
| Miscellaneous expenses           | 3,361                                 | 3,361                    | 9,216               |
| Consultancy                      | 4,655                                 | 4,655                    | -                   |
|                                  | <b>221,166</b>                        | <b>221,166</b>           | <b>253,100</b>      |

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **7 Net incoming/outgoing resources**

Net incoming resources for the year include:

|                                 | <b>2025</b>  | <b>2024</b>  |
|---------------------------------|--------------|--------------|
|                                 | <b>£</b>     | <b>£</b>     |
| Operating leases - other assets | <u>5,242</u> | <u>4,992</u> |

#### **8 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 9 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

|           | 2025<br>No | 2024<br>No |
|-----------|------------|------------|
| Employees | <u>12</u>  | <u>12</u>  |

No employee received emoluments of more than £60,000 during the year.

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Tangible fixed assets

|                       | Furniture and<br>equipment<br>£ | Total<br>£     |
|-----------------------|---------------------------------|----------------|
| <b>Cost</b>           |                                 |                |
| At 1 April 2024       | <u>250,139</u>                  | <u>250,139</u> |
| At 31 March 2025      | <u>250,139</u>                  | <u>250,139</u> |
| <b>Depreciation</b>   |                                 |                |
| At 1 April 2024       | <u>250,092</u>                  | <u>250,092</u> |
| At 31 March 2025      | <u>250,092</u>                  | <u>250,092</u> |
| <b>Net book value</b> |                                 |                |
| At 31 March 2025      | <u>47</u>                       | <u>47</u>      |
| At 31 March 2024      | <u>47</u>                       | <u>47</u>      |

#### 12 Debtors

|               | 2025<br>£     | 2024<br>£     |
|---------------|---------------|---------------|
| Trade debtors | 44,925        | 16,517        |
| Prepayments   | 2,517         | 2,380         |
| Other debtors | <u>903</u>    | <u>1,094</u>  |
|               | <u>48,345</u> | <u>19,991</u> |

#### 13 Cash and cash equivalents

**Live Inclusive**

**Notes to the Financial Statements for the Year Ended 31 March 2025**

|              | <b>2025</b>          | <b>2024</b>          |
|--------------|----------------------|----------------------|
|              | <b>£</b>             | <b>£</b>             |
| Cash on hand | 126                  | 126                  |
| Cash at bank | <u>58,082</u>        | <u>85,136</u>        |
|              | <u><u>58,208</u></u> | <u><u>85,262</u></u> |

**14 Creditors: amounts falling due within one year**

|                                    | <b>2025</b>         | <b>2024</b>         |
|------------------------------------|---------------------|---------------------|
|                                    | <b>£</b>            | <b>£</b>            |
| Trade creditors                    | -                   | 238                 |
| Other taxation and social security | 3,495               | 3,011               |
| Accruals                           | <u>2,682</u>        | <u>2,605</u>        |
|                                    | <u><u>6,177</u></u> | <u><u>5,854</u></u> |

# **Live Inclusive**

## **Notes to the Financial Statements for the Year Ended 31 March 2025**

### **15 Funds**

|                                         | <b>Balance at 1<br/>April 2024<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Balance at 31<br/>March 2025<br/>£</b> |
|-----------------------------------------|------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------------|
| <b>Unrestricted funds</b>               |                                          |                                     |                                     |                                           |
| <i>General</i>                          |                                          |                                     |                                     |                                           |
| Unrestricted Funds                      | 55,359                                   | 31,772                              | (68,014)                            | 19,117                                    |
| <b>Restricted funds</b>                 |                                          |                                     |                                     |                                           |
| VAR Social Prescribing -<br>Befriending | 578                                      | 15,950                              | (16,113)                            | 415                                       |
| Rotherham CCG- CI                       | -                                        | 18,390                              | (16,099)                            | 2,291                                     |
| Befriending Plus Pilot                  | -                                        | 55,546                              | (37,200)                            | 18,346                                    |
| Stronger Links                          | 10,234                                   | 28,081                              | (13,387)                            | 24,928                                    |
| Community Connectors 2                  | 12,709                                   | 600                                 | (13,309)                            | -                                         |
| Northern Powergrid                      | 17,044                                   | 68,011                              | (60,588)                            | 24,467                                    |
| Doncaster Advice Network                | 283                                      | -                                   | (113)                               | 170                                       |
| Recharge                                | 3,239                                    | 15,434                              | (7,984)                             | 10,689                                    |
| <b>Total restricted funds</b>           | <u>44,087</u>                            | <u>202,012</u>                      | <u>(164,793)</u>                    | <u>81,306</u>                             |
| <b>Total funds</b>                      | <u>99,446</u>                            | <u>233,784</u>                      | <u>(232,807)</u>                    | <u>100,423</u>                            |

# **Live Inclusive**

## **Notes to the Financial Statements for the Year Ended 31 March 2025**

|                                                    | <b>Balance at 1<br/>April 2023<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Transfers<br/>£</b> | <b>Balance at<br/>31 March<br/>2024<br/>£</b> |
|----------------------------------------------------|------------------------------------------|-------------------------------------|-------------------------------------|------------------------|-----------------------------------------------|
| <b>Unrestricted funds</b>                          |                                          |                                     |                                     |                        |                                               |
| <i><b>General</b></i>                              |                                          |                                     |                                     |                        |                                               |
| Unrestricted Funds                                 | 37,419                                   | 29,830                              | (15,630)                            | 3,740                  | 55,359                                        |
| <b>Restricted</b>                                  |                                          |                                     |                                     |                        |                                               |
| VAR Social Prescribing -<br>Befriending            | 887                                      | 13,950                              | (14,259)                            | -                      | 578                                           |
| Rotherham CCG- CI                                  | 915                                      | 16,551                              | (14,271)                            | (3,195)                | -                                             |
| VAR Social Prescribing -<br>Advice and Information | 299                                      | 9,900                               | (9,989)                             | (210)                  | -                                             |
| Humanitarian                                       | 623                                      | -                                   | (680)                               | 57                     | -                                             |
| Cost of Living                                     | -                                        | 26,305                              | (25,787)                            | (518)                  | -                                             |
| NLCF Reachout                                      | 23,201                                   | 72,470                              | (96,024)                            | 353                    | -                                             |
| Stronger Links                                     | -                                        | 14,040                              | (3,806)                             | -                      | 10,234                                        |
| Community Connectors 2                             | 20,882                                   | -                                   | (8,470)                             | 297                    | 12,709                                        |
| Northern Powergrid                                 | -                                        | 32,540                              | (15,496)                            | -                      | 17,044                                        |
| Doncaster Advice Network                           | -                                        | -                                   | (797)                               | 1,080                  | 283                                           |
| South Yorkshire Community<br>Fund - Rotherham      |                                          |                                     |                                     |                        |                                               |
| Volunteering                                       | 3,069                                    | -                                   | (3,049)                             | (20)                   | -                                             |
| Recharge                                           | -                                        | 62,987                              | (58,164)                            | (1,584)                | 3,239                                         |
| <b>Total restricted funds</b>                      | <b>49,876</b>                            | <b>248,743</b>                      | <b>(250,792)</b>                    | <b>(3,740)</b>         | <b>44,087</b>                                 |
| <b>Total funds</b>                                 | <b>87,295</b>                            | <b>278,573</b>                      | <b>(266,422)</b>                    | <b>-</b>               | <b>99,446</b>                                 |

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 16 Analysis of net assets between funds

|                       | Total funds<br>£         | Total funds<br>£                        |
|-----------------------|--------------------------|-----------------------------------------|
| Tangible fixed assets | 47                       | 47                                      |
| Current assets        | 106,553                  | 106,553                                 |
| Current liabilities   | <u>(6,177)</u>           | <u>(6,177)</u>                          |
| Total net assets      | <u>100,423</u>           | <u>100,423</u>                          |
|                       | Restricted<br>funds<br>£ | Total funds at<br>31 March<br>2024<br>£ |
| Tangible fixed assets | 47                       | 47                                      |
| Current assets        | 105,253                  | 105,253                                 |
| Current liabilities   | <u>(5,854)</u>           | <u>(5,854)</u>                          |
| Total net assets      | <u>99,446</u>            | <u>99,446</u>                           |

#### 17 Analysis of net funds

|                          | At 1 April<br>2024<br>£ | At 31 March<br>2025<br>£     |
|--------------------------|-------------------------|------------------------------|
| Cash at bank and in hand | <u>85,262</u>           | <u>85,262</u>                |
| Net debt                 | <u>85,262</u>           | <u>85,262</u>                |
|                          | At 1 April<br>2023<br>£ | Financing cash<br>flows<br>£ |
| Cash at bank and in hand | 87,107                  | (1,845)                      |
| Net debt                 | <u>87,107</u>           | <u>(1,845)</u>               |



**LIVE INCLUSIVE**

England & Wales - Charity number 1065630

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# Accounts

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Company registration number: 03126759

Charity registration number: 1065630

# Live Inclusive

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Axholme Associates Limited  
Chartered Certified Accountants  
35 Thorne Road  
Doncaster  
South Yorkshire  
DN1 2HD

## **Live Inclusive**

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## **Live Inclusive**

### **Reference and Administrative Details**

**Chief Executive Officer** E Shipley

**Charity Registration Number** 1065630

**Company Registration Number** 03126759

**Registered Office** The charity is incorporated in England.

Office E  
1 Cavendish Court  
South Parade  
Doncaster  
South Yorkshire  
DN1 2DJ

**Independent Examiner** Mr A Cane FCCA  
Axholme Associates Limited  
Chartered Certified Accountants  
35 Thorne Road  
Doncaster  
South Yorkshire  
DN1 2HD

## **Live Inclusive**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

#### **Objectives and activities**

##### ***Objectives, strategies and activities***

In this year we continued to deliver established projects from a mixture of grant and commissioned public sector contracts. These include Benefits Advice and Information; Energy Advice; Enabling; and Peer Support Group work. We continue to manage a team of volunteers, undertaking a mixture of befriending and support for events and activities. We achieve strong outcomes in support of disabled people and anyone with a long-term health condition. This can be evidenced by our monitoring and reporting for our funders and commissioners. Achievement of outcomes include building confidence and raising self-esteem; feeling less lonely and socially isolated; and achieving significant financial benefits for our customers through our advice provision in Energy and Welfare Benefits. It is also important to us to engage with the private and public sector to raise awareness of the issues affecting disabled people. This also allows us to generate income through training and consultancy. Our User Group - Inclusive Voices proves to be an invaluable source of support in informing our future services; offering consultation and as a peer support group.

The National Lottery Community Fund (NLCF) have continued to be one of our main funders in this financial year. We were successful in gaining Cost of Living Grant funding due to our expansion of services in response to the Cost-of-Living Crisis.

We have been able to launch our new website, [www.liveinclusive.org.uk](http://www.liveinclusive.org.uk) (thanks to funding from NLCF) and update our logo in the process.

We would like to take the opportunity of thanking the National Lottery Community Fund for their continued belief in the work that we do in support of our disabled and long term condition residents across Doncaster and Rotherham.

A great addition to our funding income streams has been a new partnership with the Northern PowerGrid. We are particularly delighted to gain investment from the private sector, adding an additional mix to our income streams. Northern PowerGrid are funding our Welfare Benefits Advice & Information service in Doncaster. This allows us to improve the financial security for our customers which, in turn, enables them to better manage their energy costs.

We have had a particularly challenging year with our Recharge Energy Advice service, delivered across Rotherham and Doncaster. Recruitment has been a major factor. Salaries have escalated significantly across other Advice providers, and it has been difficult for Live Inclusive to maintain its competitiveness in terms of salary. Unusually, we have experienced a high staff turnover on our Recharge Energy Advice Service. Something we have never experienced before.

## **Live Inclusive**

### **Trustees' Report**

Our Advisers are qualified to City & Guilds Level 3 in Energy Advice and have Level 2 qualifications in Fuel Poverty in the Community. This continues to provide reassurance that we have the expertise to deliver this relatively new service for Live Inclusive. Alongside our one-to-one support and group work, we continue to provide each household a set of 8 LED Energy Saving Lightbulbs and other small energy saving products. Thanks to the Energy Redress Fund for making this possible.

We have also been successful in launching an exciting partnership initiative, funded by the City of Doncaster Council under the Shared Prosperity Fund. Stronger Links is a Pilot Project. This partnership includes Changing Lives (undertaking BAME engagement), Project 6 (Drug and Alcohol Services), darts (Doncaster Community Arts), Age UK Doncaster (offering MOTs for the Over 50s), Open Minds Counselling Services and Live Inclusive providing Welfare Benefits A&I provision. We're providing our services in 2 super-deprived areas of Doncaster: Hexthorpe and Edlington. This will be a great test bed for demonstrating the impact we can achieve through collaboration and cross referral.

Home visits ensure that we provide a gap in services across Doncaster and Rotherham. Our Person-centred approach and commitment to the social model of disability values and principles is at the core of everything we do.

#### **Partnerships**

In addition to our Partnership mentioned above, we continue to collaborate and form partnerships across Doncaster and Rotherham. These include:

Energy Advice in Rotherham Network. This was established by Live Inclusive and is made up of public sector and VCFS Organisations who meet bi-monthly to share best practice and information. We want to maximise our support for Rotherham residents, particularly at this difficult time.

Live Inclusive was one of the founders of the Doncaster Advice Network (DAN), and remains a member of the Steering Group, alongside Citizens Advice Doncaster, St Leger Homes (Tenancy Support Team), Well Doncaster (Public Health) and Age UK Doncaster.

The Social Isolation and Loneliness Alliance in Doncaster

Health & Social Care Forum, Doncaster

Advice in Rotherham Partnership

Befriending Providers' Network, Rotherham.

As a result of the Cost-of-Living Crisis, Live Inclusive is also a representative on the following:

- Sustainable Homes Group, Doncaster.
- Humanitarian and Communities Group, Rotherham

Live Inclusive also leads and coordinates Cost of Living Hub Events. This was established in partnership with Community First Credit Union, St Leger Homes, DWP and Citizens Advice Doncaster. We coordinate events around the City of Doncaster to provide a drop-in space for residents to gain advice and guidance from a variety of organisations.

## **Live Inclusive**

### **Trustees' Report**

Our services include:

#### **Social Prescribing - Advice and Information**

Social Prescribing Advice and Information is part of the wider Social Prescribing Scheme that is funded and managed by Voluntary Action Rotherham. This service assisted, 96 patients, through home visits, to successfully identify and apply for appropriate benefits. In this 12-month accounting period, our Support Worker achieved 87% positive sustainable outcomes for our customers, and achieved a financial gain of £243,241 across the service. This is calculated by a successful claim, multiplied by 12 months and including any arrears. This is money that improves the financial security of our customers and, in turn, is money that is also returned to the local economy of Rotherham.

#### **Social Prescribing - Befriending Plus**

The Befriending Plus service is also part of the wider Social Prescribing Scheme that is funded and managed by Voluntary Action Rotherham. The service aims to support socially isolated people with long-term health conditions to integrate and access social activities and community services. Support is provided on a one-to-one basis, with wider access to peer networks and activities. We currently have one Befriending Volunteer for this service. Paul provides invaluable support for our customers, and we are very grateful for his continued commitment to helping our Social Prescribing patients.

#### **Community Integration**

The Community Integration Service is funded by Rotherham NHS Integrated Care Board (ICB) and supports individuals with a neurological condition, or who may have suffered brain trauma. As well as providing one-to-one enabling support, we also offer benefits advice and information, along with peer support group activities as part of this service. Live Inclusive has undertaken a full evaluation of this service in support of the NHS ICB ongoing review of the Community Integration Service. Our Support Worker averaged a case load of 56 customers to increase confidence; improve their financial security and connect with others. Financial gains for this financial year amounted to £106,895.70.

#### **Recharge Energy Advice**

Funded by the Energy Redress Fund, providing one to one support for customers to improve their energy efficiency in the home, reduce costs and change behaviour in relation to energy use. Small energy saving products are provided free of charge.

#### **Welfare Benefits Advice and Information**

Funded by the Northern PowerGrid for the City of Doncaster. Supported 46 customers to 31 March 2024, with financial gains of £121,925.04.

## **Live Inclusive**

### **Trustees' Report**

#### **Stronger Links - Welfare Benefits Advice and Information**

A new service funded by the City of Doncaster Council. Working in 2 super-deprived localities of Hexthorpe and Edlington. A partnership made up of 6 organisations, measuring the impact of collaborative service delivery. See also details above.

#### **Accessibility Audits, Training and Consultancy**

We provided an updated accessibility report for a local Creative Arts venue in this year, in support of their environmental bid to improve the building. This was a successful application. We also provided disability confidence training for our Inclusive Voices and other VCFS Organisations. We continue to seek opportunities to raise awareness of the challenges often experienced by disabled people.

#### **Public benefit**

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Structure, governance and management** **Financial instruments**

#### **Objectives and policies**

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

#### **Cash flow risk**

The charity's activities expose it primarily to the financial risks of non-renewal of contracts and grants being unavailable for the charities use.

#### **Credit risk**

The charity's principal financial assets are bank balances and cash, trade receivables.  
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.  
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.  
The charity has no significant concentration of credit risk, with exposure spread over counterparties and customers.

#### **Liquidity risk**

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a budgetary system based on available cash reserves

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

**Live Inclusive**  
**Trustees' Report**

Trustees:

R Dawes  
A Hornsby  
C Smith

Chief Executive Officer:

E Shipley

## Live Inclusive

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Live Inclusive 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 (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

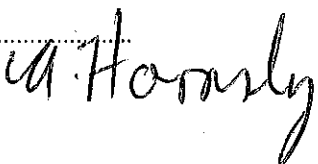
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 6 December 2024 and signed on its behalf by:

.....  
A Hornsby  
Trustee



## **Live Inclusive**

### **Independent Examiner's Report to the trustees of Live Inclusive ('the Company')**

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

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

Since the 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 , which is one of the listed bodies.

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

1. accounting records were not kept in respect of Live Inclusive 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.

**Live Inclusive**

**Independent Examiner's Report to the trustees of Live Inclusive ('the Company')**

.....  
Mr A Cane FCCA  
Chartered Certified Accountants

35 Thorne Road  
Doncaster  
South Yorkshire  
DN1 2HD

6 December 2024

## Live Inclusive

### Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Unrestricted<br>£ | Restricted<br>£  | Total<br>2024<br>£ |
|------------------------------------|------|-------------------|------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                   |                  |                    |
| Grants                             | 3    | 28,177            | 248,743          | 276,920            |
| Investment income                  | 4    | 466               | -                | 466                |
| Other income                       | 5    | 1,187             | -                | 1,187              |
| Total Income                       |      | <u>29,830</u>     | <u>248,743</u>   | <u>278,573</u>     |
| <b>Expenditure on:</b>             |      |                   |                  |                    |
| Raising funds                      |      | (781)             | (12,541)         | (13,322)           |
| Charitable activities              | 6    | <u>(14,849)</u>   | <u>(238,251)</u> | <u>(253,100)</u>   |
| Total Expenditure                  |      | <u>(15,630)</u>   | <u>(250,792)</u> | <u>(266,422)</u>   |
| Net income/(expenditure)           |      | 14,200            | (2,049)          | 12,151             |
| Transfers between funds            |      | <u>3,740</u>      | <u>(3,740)</u>   | <u>-</u>           |
| Net movement in funds              |      | 17,940            | (5,789)          | 12,151             |
| <b>Reconciliation of funds</b>     |      |                   |                  |                    |
| Total funds brought forward        |      | <u>37,419</u>     | <u>49,876</u>    | <u>87,295</u>      |
| Total funds carried forward        | 15   | <u>55,359</u>     | <u>44,087</u>    | <u>99,446</u>      |
|                                    | Note | Unrestricted<br>£ | Restricted<br>£  | Total<br>2023<br>£ |
| <b>Income and Endowments from:</b> |      |                   |                  |                    |
| Grants                             | 3    | 14,954            | 226,380          | 241,334            |
| Investment income                  | 4    | 92                | -                | 92                 |
| Other income                       | 5    | <u>2,020</u>      | <u>-</u>         | <u>2,020</u>       |
| Total Income                       |      | <u>17,066</u>     | <u>226,380</u>   | <u>243,446</u>     |
| <b>Expenditure on:</b>             |      |                   |                  |                    |
| Raising funds                      |      | (557)             | (10,653)         | (11,210)           |
| Charitable activities              | 6    | <u>(10,589)</u>   | <u>(202,398)</u> | <u>(212,987)</u>   |
| Total Expenditure                  |      | <u>(11,146)</u>   | <u>(213,051)</u> | <u>(224,197)</u>   |
| Net income                         |      | 5,920             | 13,329           | 19,249             |
| Transfers between funds            |      | <u>5,751</u>      | <u>(5,751)</u>   | <u>-</u>           |
| Net movement in funds              |      | 11,671            | 7,578            | 19,249             |

The notes on pages 13 to 26 form an integral part of these financial statements.

**Live Inclusive**

**Statement of Financial Activities for the Year Ended 31 March 2024**  
**(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

|                                | Note | Unrestricted<br>£ | Restricted<br>£ | Total<br>2023<br>£ |
|--------------------------------|------|-------------------|-----------------|--------------------|
| <b>Reconciliation of funds</b> |      |                   |                 |                    |
| Total funds brought forward    |      | <u>25,748</u>     | <u>42,298</u>   | <u>68,046</u>      |
| Total funds carried forward    | 15   | <u>37,419</u>     | <u>49,876</u>   | <u>87,295</u>      |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 and 2023 is shown in note 15.

The notes on pages 13 to 26 form an integral part of these financial statements.

**Live Inclusive**

**(Registration number: 03126759)  
Balance Sheet as at 31 March 2024**

|                                                       | Note | 2024<br>£ | 2023<br>£ |
|-------------------------------------------------------|------|-----------|-----------|
| <b>Fixed assets</b>                                   |      |           |           |
| Tangible assets                                       | 11   | 47        | 47        |
| <b>Current assets</b>                                 |      |           |           |
| Debtors                                               | 12   | 19,991    | 2,869     |
| Cash at bank and in hand                              | 13   | 85,262    | 87,107    |
|                                                       |      | 105,253   | 89,976    |
| <b>Creditors: Amounts falling due within one year</b> | 14   | (5,854)   | (2,728)   |
| <b>Net current assets</b>                             |      | 99,399    | 87,248    |
| <b>Net assets</b>                                     |      | 99,446    | 87,295    |
| <b>Funds of the charity:</b>                          |      |           |           |
| <b>Restricted income funds</b>                        |      |           |           |
| Restricted funds                                      | 15   | 44,087    | 49,876    |
| <b>Unrestricted income funds</b>                      |      |           |           |
| Unrestricted funds                                    |      | 55,359    | 37,419    |
| <b>Total funds</b>                                    | 15   | 99,446    | 87,295    |

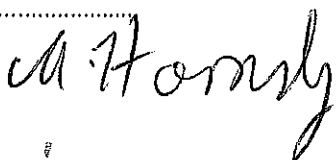
For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 10 to 26 were approved by the trustees, and authorised for issue on 6 December 2024 and signed on their behalf by:

A Hornsby  
Trustee



The notes on pages 13 to 26 form an integral part of these financial statements.

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### **1 Charity status**

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Office E  
1 Cavendish Court  
South Parade  
Doncaster  
South Yorkshire  
DN1 2DJ

These financial statements were authorised for issue by the trustees on 6 December 2024.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Live Inclusive 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 notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Income and endowments**

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

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### ***Expenditure***

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### ***Support costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ***Taxation***

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### ***Tangible fixed assets***

Individual fixed assets costing £100.00 or more are initially recorded at cost.

#### ***Depreciation and amortisation***

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| <b>Asset class</b>      | <b>Depreciation method and rate</b> |
|-------------------------|-------------------------------------|
| Furniture and equipment | 15% and 25% straight line basis     |

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

#### ***Debt instruments***

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### ***Investments***

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### *Derivative financial instruments*

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

### 3 Grants

|                                                                  | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------------------------------------|---------------------------------------|--------------------------|---------------------|
| Grants, including capital grants;<br>Grants from other charities | 28,177                                | 248,743                  | 276,920             |
| <b>Total for 2024</b>                                            | <b>28,177</b>                         | <b>248,743</b>           | <b>276,920</b>      |
| <b>Total for 2023</b>                                            | <b>14,954</b>                         | <b>226,380</b>           | <b>241,334</b>      |

### 4 Investment income

|                         | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-------------------------|---------------------------------------|---------------------|
| Other investment income | 466                                   | 466                 |
| <b>Total for 2024</b>   | <b>466</b>                            | <b>466</b>          |
| <b>Total for 2023</b>   | <b>92</b>                             | <b>92</b>           |

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 5 Other income

|                       | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------|---------------------------------------|---------------------|
| Miscellaneous income  | 1,187                                 | 1,187               |
| <b>Total for 2024</b> | <b>1,187</b>                          | <b>1,187</b>        |
| <b>Total for 2023</b> | <b>2,020</b>                          | <b>2,020</b>        |

#### 6 Expenditure on charitable activities

|                                  | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|----------------------------------|---------------------------------------|--------------------------|---------------------|
| Allocated support costs          | 14,849                                | 238,251                  | 253,100             |
| <b>Total for 2023</b>            | <b>10,589</b>                         | <b>202,398</b>           | <b>212,987</b>      |
|                                  | Activity<br>support costs<br>£        | 2024<br>£                | 2023<br>£           |
| Salaries                         | 207,217                               | 207,217                  | 177,917             |
| Quality                          | -                                     | -                        | 118                 |
| Premises costs                   | 6,741                                 | 6,741                    | 7,837               |
| Insurance                        | 5,315                                 | 5,315                    | 2,912               |
| Access audits                    | -                                     | -                        | 170                 |
| Doncaster Hospital fund          | -                                     | -                        | 575                 |
| Travel and volunteer costs       | 7,825                                 | 7,825                    | 3,854               |
| Telephone and office costs       | 2,237                                 | 2,237                    | 4,152               |
| Printing, postage and stationery | 772                                   | 772                      | 1,422               |
| Accountancy                      | 7,346                                 | 7,346                    | 5,479               |
| Recruitment                      | 815                                   | 815                      | -                   |
| Computer costs                   | 3,668                                 | 3,668                    | 3,525               |
| Room hire and refreshments       | 950                                   | 950                      | 456                 |
| CRB checks                       | 252                                   | 252                      | -                   |
| Publicity                        | 666                                   | 666                      | -                   |
| Bank charges                     | 80                                    | 80                       | 152                 |
| Miscellaneous expenses           | 9,216                                 | 9,216                    | 4,418               |
|                                  | <b>253,100</b>                        | <b>253,100</b>           | <b>212,987</b>      |

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 7 Net incoming/outgoing resources

Net incoming resources for the year include:

|                                 | 2024         | 2023         |
|---------------------------------|--------------|--------------|
|                                 | £            | £            |
| Operating leases - other assets | <u>4,992</u> | <u>4,992</u> |

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 9 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

|           | 2024<br>No | 2023<br>No |
|-----------|------------|------------|
| Employees | <u>12</u>  | <u>12</u>  |

No employee received emoluments of more than £60,000 during the year.

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Tangible fixed assets

|                       | Furniture and<br>equipment<br>£ | Total<br>£     |
|-----------------------|---------------------------------|----------------|
| <b>Cost</b>           |                                 |                |
| At 1 April 2023       | <u>250,139</u>                  | <u>250,139</u> |
| At 31 March 2024      | <u>250,139</u>                  | <u>250,139</u> |
| <b>Depreciation</b>   |                                 |                |
| At 1 April 2023       | <u>250,092</u>                  | <u>250,092</u> |
| At 31 March 2024      | <u>250,092</u>                  | <u>250,092</u> |
| <b>Net book value</b> |                                 |                |
| At 31 March 2024      | <u>47</u>                       | <u>47</u>      |
| At 31 March 2023      | <u>47</u>                       | <u>47</u>      |

#### 12 Debtors

|               | 2024<br>£     | 2023<br>£    |
|---------------|---------------|--------------|
| Trade debtors | 16,517        | -            |
| Prepayments   | 2,380         | 1,964        |
| Other debtors | 1,094         | 905          |
|               | <u>19,991</u> | <u>2,869</u> |

**Live Inclusive**

**Notes to the Financial Statements for the Year Ended 31 March 2024**

**13 Cash and cash equivalents**

|              | <b>2024</b>   | <b>2023</b>   |
|--------------|---------------|---------------|
|              | <b>£</b>      | <b>£</b>      |
| Cash on hand | 126           | 126           |
| Cash at bank | <u>85,136</u> | <u>86,981</u> |
|              | <u>85,262</u> | <u>87,107</u> |

**14 Creditors: amounts falling due within one year**

|                                    | <b>2024</b>  | <b>2023</b>  |
|------------------------------------|--------------|--------------|
|                                    | <b>£</b>     | <b>£</b>     |
| Trade creditors                    | 238          | 238          |
| Other taxation and social security | 3,011        | -            |
| Accruals                           | <u>2,605</u> | <u>2,490</u> |
|                                    | <u>5,854</u> | <u>2,728</u> |

**Live Inclusive**

**Notes to the Financial Statements for the Year Ended 31 March 2024**

**15 Funds**

|                                                            | <b>Balance at 1<br/>April 2023<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Transfers<br/>£</b> | <b>Balance at<br/>31 March<br/>2024<br/>£</b> |
|------------------------------------------------------------|------------------------------------------|-------------------------------------|-------------------------------------|------------------------|-----------------------------------------------|
| <b>Unrestricted funds</b>                                  |                                          |                                     |                                     |                        |                                               |
| <i>General</i>                                             |                                          |                                     |                                     |                        |                                               |
| Unrestricted Funds                                         | 37,419                                   | 29,830                              | (15,630)                            | 3,740                  | 55,359                                        |
| <b>Restricted funds</b>                                    |                                          |                                     |                                     |                        |                                               |
| VAR Social Prescribing -<br>Befriending                    | 887                                      | 13,950                              | (14,259)                            | -                      | 578                                           |
| Rotherham CCG- CI                                          | 915                                      | 16,551                              | (14,271)                            | (3,195)                | -                                             |
| VAR Social Prescribing -<br>Advice and Information         | 299                                      | 9,900                               | (9,989)                             | (210)                  | -                                             |
| Humanitarian                                               | 623                                      | -                                   | (680)                               | 57                     | -                                             |
| NLCF Reachout                                              | 23,201                                   | 72,470                              | (96,024)                            | 353                    | -                                             |
| Community Connectors 2                                     | 20,882                                   | -                                   | (8,470)                             | 297                    | 12,709                                        |
| South Yorkshire Community<br>Fund - Rotherham Volunteering | 3,069                                    | -                                   | (3,049)                             | (20)                   | -                                             |
| Recharge                                                   | -                                        | 62,987                              | (58,164)                            | (1,584)                | 3,239                                         |
| Cost of Living                                             | -                                        | 26,305                              | (25,787)                            | (518)                  | -                                             |
| Stronger Links                                             | -                                        | 14,040                              | (3,806)                             | -                      | 10,234                                        |
| Northern Powergrid                                         | -                                        | 32,540                              | (15,496)                            | -                      | 17,044                                        |
| Doncaster Advice Network                                   | -                                        | -                                   | (797)                               | 1,080                  | 283                                           |
| <b>Total restricted funds</b>                              | <b>49,876</b>                            | <b>248,743</b>                      | <b>(250,792)</b>                    | <b>(3,740)</b>         | <b>44,087</b>                                 |
| <b>Total funds</b>                                         | <b>87,295</b>                            | <b>278,573</b>                      | <b>(266,422)</b>                    | <b>-</b>               | <b>99,446</b>                                 |

# Live Inclusive

## Notes to the Financial Statements for the Year Ended 31 March 2024

|                                                            | Balance at 1<br>April 2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31 March<br>2023<br>£ |
|------------------------------------------------------------|---------------------------------|----------------------------|----------------------------|----------------|-------------------------------------|
| <b>Unrestricted funds</b>                                  |                                 |                            |                            |                |                                     |
| <i>General</i>                                             |                                 |                            |                            |                |                                     |
| Unrestricted Funds                                         | 25,748                          | 17,066                     | (11,146)                   | 5,751          | 37,419                              |
| <b>Restricted</b>                                          |                                 |                            |                            |                |                                     |
| VAR Social Prescribing -<br>Befriending                    | 150                             | 13,950                     | (13,213)                   | -              | 887                                 |
| Rotherham CCG- CI                                          | -                               | 16,395                     | (14,220)                   | (1,260)        | 915                                 |
| VAR Social Prescribing -<br>Advice and Information         | -                               | 9,900                      | (9,601)                    | -              | 299                                 |
| Inclusive Energy                                           | -                               | 27,190                     | (22,813)                   | (4,377)        | -                                   |
| Screwfix                                                   | 1,508                           | -                          | (689)                      | (819)          | -                                   |
| Befriending Plus Pilot                                     | -                               | -                          | (367)                      | 367            | -                                   |
| Humanitarian                                               | 371                             | 364                        | (112)                      | -              | 623                                 |
| NLCF Reachout                                              | 33,361                          | 127,003                    | (137,163)                  | -              | 23,201                              |
| Rotherham BMHF                                             | -                               | 2,383                      | (1,137)                    | (1,246)        | -                                   |
| Community Connectors 2                                     | 6,908                           | 24,700                     | (10,726)                   | -              | 20,882                              |
| South Yorkshire Community<br>Fund - Rotherham Volunteering | -                               | 4,495                      | (1,426)                    | -              | 3,069                               |
| Recharge                                                   | -                               | -                          | (1,584)                    | 1,584          | -                                   |
| <b>Total restricted funds</b>                              | <u>42,298</u>                   | <u>226,380</u>             | <u>(213,051)</u>           | <u>(5,751)</u> | <u>49,876</u>                       |
| <b>Total funds</b>                                         | <u>68,046</u>                   | <u>243,446</u>             | <u>(224,197)</u>           | <u>-</u>       | <u>87,295</u>                       |

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 16 Analysis of net assets between funds

|                       | Total funds<br>£ | Total funds<br>£ |
|-----------------------|------------------|------------------|
| Tangible fixed assets | 47               | 47               |
| Current assets        | 105,253          | 105,253          |
| Current liabilities   | (5,854)          | (5,854)          |
| Total net assets      | <u>99,446</u>    | <u>99,446</u>    |

|                       | Restricted<br>funds<br>£ | Total funds at<br>31 March<br>2023<br>£ |
|-----------------------|--------------------------|-----------------------------------------|
| Tangible fixed assets | 47                       | 47                                      |
| Current assets        | 89,976                   | 89,976                                  |
| Current liabilities   | (2,728)                  | (2,728)                                 |
| Total net assets      | <u>87,295</u>            | <u>87,295</u>                           |

#### 17 Analysis of net funds

|                          | At 1 April<br>2023<br>£ | Financing cash<br>flows<br>£ | At 31 March<br>2024<br>£ |
|--------------------------|-------------------------|------------------------------|--------------------------|
| Cash at bank and in hand | 87,107                  | (1,845)                      | 85,262                   |
| Net debt                 | <u>87,107</u>           | <u>(1,845)</u>               | <u>85,262</u>            |

|                          | At 1 April<br>2022<br>£ | Financing cash<br>flows<br>£ | At 31 March<br>2023<br>£ |
|--------------------------|-------------------------|------------------------------|--------------------------|
| Cash at bank and in hand | 62,064                  | 25,043                       | 87,107                   |
| Net debt                 | <u>62,064</u>           | <u>25,043</u>                | <u>87,107</u>            |





**LIVE INCLUSIVE**

England & Wales - Charity number 1065630

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# Accounts

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Company registration number: 03126759

Charity registration number: 1065630

# Live Inclusive

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Axholme Associates Limited  
Chartered Certified Accountants  
35 Thorne Road  
Doncaster  
South Yorkshire  
DN1 2HD

## **Live Inclusive**

### **Contents**

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## **Live Inclusive**

### **Reference and Administrative Details**

|                                    |                                                                                                                                                           |
|------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Chief Executive Officer</b>     | E Shipley                                                                                                                                                 |
| <b>Charity Registration Number</b> | 1065630                                                                                                                                                   |
| <b>Company Registration Number</b> | 03126759                                                                                                                                                  |
| <b>Registered Office</b>           | <p>The charity is incorporated in England.</p> <p>Office E<br/>1 Cavendish Court<br/>South Parade<br/>Doncaster<br/>South Yorkshire<br/>DN1 2DJ</p>       |
| <b>Independent Examiner</b>        | <p>Mr A Cane FCCA<br/>Axholme Associates Limited<br/>Chartered Certified Accountants<br/>35 Thorne Road<br/>Doncaster<br/>South Yorkshire<br/>DN1 2HD</p> |

## **Live Inclusive**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

#### **Objectives and activities**

##### ***Objectives, strategies and activities***

In this financial year we continued to deliver established projects from a mixture of grant and commissioned public sector contracts. These include benefits advice and information; enabling; and peer support group work. Our Energy Redress Funding came to its conclusion in August 2022 and sadly we were unsuccessful with our continuation grant application at that time. However, thanks as always, is extended to the National Lottery Community Fund (NLCF), who allowed us to retain our fully qualified Energy Awareness Support Workers under our Reaching Communities funding. We were then delighted to be successful, once more, with funding from the Energy Redress Fund, to resume our Energy Advice service that began in March 2023.

We continue to achieve strong outcomes in support of disabled people, and anyone with a long-term health condition. These include: building confidence and raising self-esteem; feeling less lonely and socially isolated; and achieving significant financial benefits for our customers through benefits, information and energy advice.

It is also important to us to engage with the private and public sector to raise awareness of the issues affecting disabled people. This also allows us to generate income through training and consultancy. Our User Group - Inclusive Voices, proves to be an invaluable source of support in informing our future services; offering consultation to wider interested parties, and as a peer support group. We are also very proud of our achievements in facilitating a Disability Forum for Doncaster College students, who created and produced some short films where they shared their experiences in education.

The NLCF has continued to be our main funders in this financial year, having entered into the 2nd year of our Reaching Communities funding. Our Reach Out – Rebuild – Recover project continues to provide enabling support; benefits advice and information; community engagement and also maintains our volunteer programme. This grant funding has also enabled us to develop a new website (to launch later in 2023); and begin to focus on the quality of our service provision.

As mentioned previously, our Advisers achieved their City & Guilds Level 3 qualification in Energy Advice, providing reassurance that we have the expertise to deliver this vital service. In particular, due to the emergence of an energy and cost of living crisis. Alongside our one-to-one support and group work, we were able to provide each household a set of 8 LED Energy Saving Lightbulbs and other small energy saving products. Thanks to the Energy Redress Fund for making this possible.

## **Live Inclusive**

### **Trustees' Report**

#### **Partnerships**

We continue to collaborate and form partnerships across Doncaster and Rotherham. These include:

Energy Advice in Rotherham Network. This was established by Live Inclusive and is made up of public sector and VCFS Organisations who meet monthly to share best practice and information. We want to maximise our support for Rotherham residents, particularly at this difficult time.

The Social Isolation and Loneliness Alliance in Doncaster

Health & Social Care Forum, Doncaster

Advice in Rotherham Partnership

Befriending Network, Rotherham

Sustainable Homes Doncaster; led by St Leger Homes with the intention of working collaboratively to ensure residents stay safe and well in their own homes.

Our services include:

#### **Social Prescribing - Advice and Information**

Social Prescribing Advice and Information is part of the wider Social Prescribing Scheme that is funded and managed by Voluntary Action Rotherham. This service assisted 100 patients over 402 patient delivery hours (target of 92 over 400 delivery hours). This was predominantly through home visits. In this 12-month accounting period, our Support Worker achieved 83% positive sustainable outcomes for our customers and drew down £180,813.00 worth of unclaimed benefits on their behalf. This is money that improves the financial security of our customers and, in turn, is money returned to the local economy of Rotherham.

#### **Social Prescribing - Befriending Plus**

The Befriending Plus service is also part of the wider Social Prescribing Scheme that is funded and managed by Voluntary Action Rotherham. The service aims to support socially isolated people with long-term health conditions to integrate and access social activities and community services. Support is provided on a one-to-one basis, with wider access to peer networks and activities. We were able to maintain our Volunteer Befrienders to 4 dedicated individuals. They have provided invaluable support for our customers and we are very grateful for their continued commitment to helping our Social Prescribing patients.

#### **Community Integration**

The Community Integration Service is funded by the NHS Integrated Care Board (ICB) and aims to support individuals with a neurological condition, or who may have suffered brain trauma. As well as providing one-to-one enabling support, we also offer benefits advice and information, along with peer support group activities as part of this service. Our Support Worker assisted 53 customers to increase confidence; improve their financial security and connect with others. Out of a set criterion of positive outcomes for these clients, our Support Worker achieved 92% of them achieving at least 2 positive outcomes, and 56% at least 4.

## **Live Inclusive**

### **Trustees' Report**

#### **Recharge Energy Advice**

This Recharge Energy Advice service provides one-to-one support for household to reduce their energy usage through guidance and advice that, in turn, should help to reduce their energy costs. We provide a set of 8 Energy Saving LED lightbulbs and other energy saving products.

#### **Reach Out - Rebuild - Recover**

As mentioned previously, this NLC funded project provides an all-round support service for our disabled/long term health condition residents in Doncaster: Enabling Support, Benefits A&I, Energy Advice and Volunteer management.

#### **Accessibility Audits, Training and Consultancy**

In this reporting period, Live Inclusive has undertaken training for the Doncaster Canal and River Trust as part of their development of their All Hands on the Don Heritage Lottery funding. Training included Disability Confidence and Positive Adjustment (Reasonable Adjustment). We continue to promote our training, accessibility audits and consultancy wherever possible.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Structure, governance and management** **Financial instruments**

#### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

#### ***Cash flow risk***

The charity's activities expose it primarily to the financial risks of non-renewal of contracts and grants being unavailable for the charities use.

#### ***Credit risk***

The charity's principal financial assets are bank balances and cash, trade receivables.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over counterparties and customers.

## **Live Inclusive**

### **Trustees' Report**

#### ***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a budgetary system based on available cash reserves

The annual report was approved by the trustees of the charity on 11 December 2023 and signed on its behalf by:

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

|           |           |
|-----------|-----------|
| Trustees: | R Dawes   |
|           | A Hornsby |
|           | C Smith   |

|                          |           |
|--------------------------|-----------|
| Chief Executive Officer: | E Shipley |
|--------------------------|-----------|

## Live Inclusive

### Statement of Trustees' Responsibilities

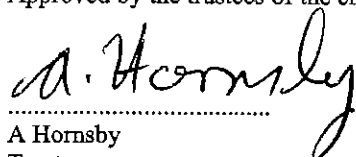
The trustees (who are also the directors of Live Inclusive for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 11 December 2023 and signed on its behalf by:



A Hornsby  
Trustee

## **Live Inclusive**

### **Independent Examiner's Report to the trustees of Live Inclusive ("the Company")**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

1. accounting records were not kept in respect of Live Inclusive 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.

.....  
Mr A Cane FCCA  
Chartered Certified Accountants

35 Thorne Road  
Doncaster  
South Yorkshire  
DN1 2HD

11 December 2023

## Live Inclusive

(Registration number: 03126759)  
Balance Sheet as at 31 March 2023

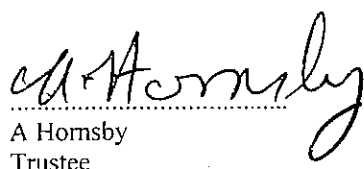
|                                                       | Note | 2023<br>£      | 2022<br>£      |
|-------------------------------------------------------|------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |
| Tangible assets                                       | 11   | 47             | 47             |
| <b>Current assets</b>                                 |      |                |                |
| Debtors                                               | 12   | 2,869          | 8,435          |
| Cash at bank and in hand                              | 13   | <u>87,107</u>  | <u>62,064</u>  |
|                                                       |      | 89,976         | 70,499         |
| <b>Creditors: Amounts falling due within one year</b> | 14   | <u>(2,728)</u> | <u>(2,500)</u> |
| <b>Net current assets</b>                             |      | <u>87,248</u>  | <u>67,999</u>  |
| <b>Net assets</b>                                     |      | <u>87,295</u>  | <u>68,046</u>  |
| <b>Funds of the charity:</b>                          |      |                |                |
| <b>Restricted income funds</b>                        |      |                |                |
| Restricted funds                                      | 15   | 49,876         | 42,298         |
| <b>Unrestricted income funds</b>                      |      |                |                |
| Unrestricted funds                                    |      | <u>37,419</u>  | <u>25,748</u>  |
| <b>Total funds</b>                                    | 15   | <u>87,295</u>  | <u>68,046</u>  |

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 24 were approved by the trustees, and authorised for issue on 11 December 2023 and signed on their behalf by:

  
A Hornsby  
Trustee

The notes on pages 11 to 24 form an integral part of these financial statements.

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2023**

#### ***Debt instruments***

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### ***Investments***

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### *Derivative financial instruments*

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

### 3 Grants

|                                   | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------------------|---------------------------------------|--------------------------|---------------------|
| Grants, including capital grants; |                                       |                          |                     |
| Grants from other charities       | 14,954                                | 226,380                  | 241,334             |
| <b>Total for 2023</b>             | <u>14,954</u>                         | <u>226,380</u>           | <u>241,334</u>      |
| <b>Total for 2022</b>             | <u>12,696</u>                         | <u>188,009</u>           | <u>200,705</u>      |

### 4 Investment income

|                         | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-------------------------|---------------------------------------|---------------------|
| Other investment income | 92                                    | 92                  |
| <b>Total for 2023</b>   | <u>92</u>                             | <u>92</u>           |
| <b>Total for 2022</b>   | <u>3</u>                              | <u>3</u>            |

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 5 Other income

|                       | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------|---------------------------------------|---------------------|
| Miscellaneous income  | 2,020                                 | 2,020               |
| <b>Total for 2023</b> | <b>2,020</b>                          | <b>2,020</b>        |
| <b>Total for 2022</b> | <b>1,000</b>                          | <b>1,000</b>        |

#### 6 Expenditure on charitable activities

|                                  | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|----------------------------------|---------------------------------------|--------------------------|---------------------|
| Allocated support costs          | 10,589                                | 202,398                  | 212,987             |
| <b>Total for 2022</b>            | <b>14,109</b>                         | <b>153,540</b>           | <b>167,649</b>      |
|                                  | Activity<br>support costs<br>£        | 2023<br>£                | 2022<br>£           |
| Salaries                         | 177,917                               | 177,917                  | 130,031             |
| Quality                          | 118                                   | 118                      | -                   |
| Premises costs                   | 7,837                                 | 7,837                    | 10,597              |
| Insurance                        | 2,912                                 | 2,912                    | 2,878               |
| Access audits                    | 170                                   | 170                      | -                   |
| Doncaster Hospital fund          | 575                                   | 575                      | -                   |
| Travel and volunteer costs       | 3,854                                 | 3,854                    | 1,535               |
| Telephone and office costs       | 4,152                                 | 4,152                    | 5,976               |
| Printing, postage and stationery | 1,422                                 | 1,422                    | 1,135               |
| Accountancy                      | 5,479                                 | 5,479                    | 5,239               |
| Computer costs                   | 3,525                                 | 3,525                    | 4,117               |
| Room hire and refreshments       | 456                                   | 456                      | 3,601               |
| CRB checks                       | -                                     | -                        | 125                 |
| Publicity                        | -                                     | -                        | 48                  |
| Depreciation                     | -                                     | -                        | 1,372               |
| Bank charges                     | 152                                   | 152                      | -                   |
| Miscellaneous expenses           | 4,418                                 | 4,418                    | 995                 |
|                                  | <b>212,987</b>                        | <b>212,987</b>           | <b>167,649</b>      |

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2023

|                                  | Activity<br>support costs<br>£ | Total<br>expenditure<br>£ |
|----------------------------------|--------------------------------|---------------------------|
| Salaries                         | 177,917                        | 177,917                   |
| Quality                          | 118                            | 118                       |
| Premises costs                   | 7,837                          | 7,837                     |
| Insurance                        | 2,912                          | 2,912                     |
| Access audits                    | 170                            | 170                       |
| Doncaster Hospital fund          | 575                            | 575                       |
| Travel and volunteer costs       | 3,854                          | 3,854                     |
| Telephone and office costs       | 4,152                          | 4,152                     |
| Printing, postage and stationery | 1,422                          | 1,422                     |
| Accountancy                      | 5,479                          | 5,479                     |
| Computer costs                   | 3,525                          | 3,525                     |
| Room hire and refreshments       | 456                            | 456                       |
| Bank charges                     | 152                            | 152                       |
| Miscellaneous expenses           | 4,418                          | 4,418                     |
| <b>Total for 2023</b>            | <b>212,987</b>                 | <b>212,987</b>            |
| <b>Total for 2022</b>            | <b>167,649</b>                 | <b>167,649</b>            |

#### 7 Net incoming/outgoing resources

Net incoming resources for the year include:

|                                 | 2023<br>£ | 2022<br>£ |
|---------------------------------|-----------|-----------|
| Operating leases - other assets | 4,992     | 4,992     |

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 9 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

|           | 2023<br>No | 2022<br>No |
|-----------|------------|------------|
| Employees | <u>12</u>  | <u>14</u>  |

No employee received emoluments of more than £60,000 during the year.

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Tangible fixed assets

|                       | Furniture and<br>equipment<br>£ | Total<br>£     |
|-----------------------|---------------------------------|----------------|
| <b>Cost</b>           |                                 |                |
| At 1 April 2022       | <u>250,139</u>                  | <u>250,139</u> |
| At 31 March 2023      | <u>250,139</u>                  | <u>250,139</u> |
| <b>Depreciation</b>   |                                 |                |
| At 1 April 2022       | <u>250,092</u>                  | <u>250,092</u> |
| At 31 March 2023      | <u>250,092</u>                  | <u>250,092</u> |
| <b>Net book value</b> |                                 |                |
| At 31 March 2023      | <u>47</u>                       | <u>47</u>      |
| At 31 March 2022      | <u>47</u>                       | <u>47</u>      |

#### 12 Debtors

|               | 2023<br>£    | 2022<br>£    |
|---------------|--------------|--------------|
| Trade debtors | -            | 5,776        |
| Prepayments   | 1,964        | 1,755        |
| Other debtors | <u>905</u>   | <u>904</u>   |
|               | <u>2,869</u> | <u>8,435</u> |

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 13 Cash and cash equivalents

|              | 2023<br>£     | 2022<br>£     |
|--------------|---------------|---------------|
| Cash on hand | 126           | 126           |
| Cash at bank | 86,981        | 61,938        |
|              | <u>87,107</u> | <u>62,064</u> |

#### 14 Creditors: amounts falling due within one year

|                 | 2023<br>£    | 2022<br>£    |
|-----------------|--------------|--------------|
| Trade creditors | 238          | 238          |
| Accruals        | 2,490        | 2,262        |
|                 | <u>2,728</u> | <u>2,500</u> |

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 15 Funds

|                                                            | Balance at 1<br>April 2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31 March<br>2023<br>£ |
|------------------------------------------------------------|---------------------------------|----------------------------|----------------------------|----------------|-------------------------------------|
| <b>Unrestricted funds</b>                                  |                                 |                            |                            |                |                                     |
| <i>General</i>                                             |                                 |                            |                            |                |                                     |
| Unrestricted Funds                                         | 25,748                          | 17,066                     | (11,146)                   | 5,751          | 37,419                              |
| <b>Restricted funds</b>                                    |                                 |                            |                            |                |                                     |
| VAR Social Prescribing -<br>Befriending                    | 150                             | 13,950                     | (13,213)                   | -              | 887                                 |
| Rotherham CCG- CI                                          | -                               | 16,395                     | (14,220)                   | (1,260)        | 915                                 |
| VAR Social Prescribing -<br>Advice and Information         | -                               | 9,900                      | (9,601)                    | -              | 299                                 |
| Inclusive Energy                                           | -                               | 27,190                     | (22,813)                   | (4,377)        | -                                   |
| Screwfix                                                   | 1,508                           | -                          | (689)                      | (819)          | -                                   |
| Befriending Plus Pilot                                     | -                               | -                          | (367)                      | 367            | -                                   |
| Humanitarian                                               | 371                             | 364                        | (112)                      | -              | 623                                 |
| NLCF Reachout                                              | 33,361                          | 127,003                    | (137,163)                  | -              | 23,201                              |
| Rotherham BMHF                                             | -                               | 2,383                      | (1,137)                    | (1,246)        | -                                   |
| Community Connectors 2                                     | 6,908                           | 24,700                     | (10,726)                   | -              | 20,882                              |
| South Yorkshire Community<br>Fund - Rotherham Volunteering | -                               | 4,495                      | (1,426)                    | -              | 3,069                               |
| Recharge                                                   | -                               | -                          | (1,584)                    | 1,584          | -                                   |
| <b>Total restricted funds</b>                              | <u>42,298</u>                   | <u>226,380</u>             | <u>(213,051)</u>           | <u>(5,751)</u> | <u>49,876</u>                       |
| <b>Total funds</b>                                         | <u>68,046</u>                   | <u>243,446</u>             | <u>(224,197)</u>           | <u>-</u>       | <u>87,295</u>                       |

# Live Inclusive

## Notes to the Financial Statements for the Year Ended 31 March 2023

|                                                                           | Balance at 1<br>April 2021<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31 March<br>2022<br>£ |
|---------------------------------------------------------------------------|---------------------------------|----------------------------|----------------------------|----------------|-------------------------------------|
| <b>Unrestricted funds</b>                                                 |                                 |                            |                            |                |                                     |
| <i>General</i>                                                            |                                 |                            |                            |                |                                     |
| Unrestricted Funds                                                        | 23,883                          | 13,699                     | (14,779)                   | 2,945          | 25,748                              |
| <b>Restricted</b>                                                         |                                 |                            |                            |                |                                     |
| VAR Social Prescribing -<br>Befriending                                   | 237                             | 13,950                     | (14,037)                   | -              | 150                                 |
| Rotherham CCG- CI                                                         | 585                             | 15,435                     | (14,022)                   | (1,998)        | -                                   |
| VAR Social Prescribing -<br>Advice and Information                        | 596                             | 9,900                      | (10,496)                   | -              | -                                   |
| Inclusive Energy                                                          | -                               | 34,439                     | (34,439)                   | -              | -                                   |
| Lottery                                                                   | 3,748                           | -                          | (3,734)                    | (14)           | -                                   |
| South Yorkshire Community<br>Foundation (COVID Response<br>for Rotherham) | 1,207                           | -                          | (1,203)                    | (4)            | -                                   |
| South Yorkshire Community<br>Foundation (COVID Response<br>for Doncaster) | 300                             | -                          | -                          | (300)          | -                                   |
| Screwfix                                                                  | 3,844                           | -                          | (2,336)                    | -              | 1,508                               |
| NLCF Awards 4 All COVID<br>Inclusive Support Project                      | 1,874                           | -                          | -                          | (1,874)        | -                                   |
| Befriending Plus Pilot                                                    | 1,964                           | 9,755                      | (11,719)                   | -              | -                                   |
| Humanitarian                                                              | 4,500                           | -                          | (4,129)                    | -              | 371                                 |
| NLCF Reachout                                                             | -                               | 68,306                     | (34,945)                   | -              | 33,361                              |
| Rotherham BMHF                                                            | -                               | 8,884                      | (10,129)                   | 1,245          | -                                   |
| Community Connectors 2                                                    | -                               | 27,340                     | (20,432)                   | -              | 6,908                               |
| <b>Total restricted funds</b>                                             | <u>18,855</u>                   | <u>188,009</u>             | <u>(161,621)</u>           | <u>(2,945)</u> | <u>42,298</u>                       |
| <b>Total funds</b>                                                        | <u>42,738</u>                   | <u>201,708</u>             | <u>(176,400)</u>           | <u>-</u>       | <u>68,046</u>                       |

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 16 Analysis of net assets between funds

|                       | Total funds<br>£         | Total funds<br>£                        |
|-----------------------|--------------------------|-----------------------------------------|
| Tangible fixed assets | 47                       | 47                                      |
| Current assets        | 89,976                   | 89,976                                  |
| Current liabilities   | <u>(2,728)</u>           | <u>(2,728)</u>                          |
| Total net assets      | <u>87,295</u>            | <u>87,295</u>                           |
|                       | Restricted<br>funds<br>£ | Total funds at<br>31 March<br>2022<br>£ |
| Tangible fixed assets | 47                       | 47                                      |
| Current assets        | 70,499                   | 70,499                                  |
| Current liabilities   | <u>(2,500)</u>           | <u>(2,500)</u>                          |
| Total net assets      | <u>68,046</u>            | <u>68,046</u>                           |

#### 17 Analysis of net funds

|                          | At 1 April<br>2022<br>£ | Financing cash<br>flows<br>£ | At 31 March<br>2023<br>£ |
|--------------------------|-------------------------|------------------------------|--------------------------|
| Cash at bank and in hand | 62,064                  | 25,043                       | 87,107                   |
| Net debt                 | <u>62,064</u>           | <u>25,043</u>                | <u>87,107</u>            |
|                          | At 1 April<br>2021<br>£ | Financing cash<br>flows<br>£ | At 31 March<br>2022<br>£ |
| Cash at bank and in hand | 36,388                  | 25,676                       | 62,064                   |
| Net debt                 | <u>36,388</u>           | <u>25,676</u>                | <u>62,064</u>            |



**LIVE INCLUSIVE**

England & Wales - Charity number 1065630

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# Accounts

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Company registration number: 03126759

Charity registration number: 1065630

# Live Inclusive

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Axholme Associates Limited  
Chartered Certified Accountants  
35 Thorne Road  
Doncaster  
South Yorkshire  
DN1 2HD

## **Live Inclusive**

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## **Live Inclusive**

### **Reference and Administrative Details**

|                                    |                                                                                                                                              |
|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Chief Executive Officer</b>     | E Shipley                                                                                                                                    |
| <b>Charity Registration Number</b> | 1065630                                                                                                                                      |
| <b>Company Registration Number</b> | 03126759                                                                                                                                     |
| <b>Registered Office</b>           | The charity is incorporated in England.<br>Office E<br>1 Cavendish Court<br>South Parade<br>Doncaster<br>South Yorkshire<br>DN1 2DJ          |
| <b>Independent Examiner</b>        | Mr A Cane FCCA<br>Axholme Associates Limited<br>Chartered Certified Accountants<br>35 Thorne Road<br>Doncaster<br>South Yorkshire<br>DN1 2HD |

## **Live Inclusive**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

#### **Objectives and activities**

##### *Objectives, strategies and activities*

In this year we continued to deliver established projects from a mixture of grant and commissioned public sector contracts. These include benefits advice and information; enabling; and peer support group work. We continue to achieve strong outcomes in support of disabled people and anyone with a long-term health condition. These include; building confidence and raising self-esteem; feeling less lonely and socially isolated; and achieving significant financial benefits for our customers through benefits advice and information. It is also important to us to engage with the private and public sector to raise awareness of the issues affecting disabled people. This also allows us to generate income through training and consultancy. Our User Group - Inclusive Voices proves to be an invaluable source of support in informing our future services; offering consultation and as a peer support group.

The National Lottery Community Fund have continued to be our main funders in this financial year. We were successful in gaining Reaching Communities funding to build on our COVID-19 Response support for our Doncaster community. Reach Out – Rebuild – Recover was launched in November 2021, providing enabling support; benefits advice and information; community engagement and our volunteer programme. This grant funding is also making it possible for Live Inclusive to launch a new website and gain quality accreditation.

Our Recharge Energy Advice service across Rotherham and Doncaster continued during this year. Due to a delayed start as a result of COVID-19, we were successful in extending this initiative to August 2022. Our Advisers achieved their City & Guilds Level 3 qualification in Energy Advice, providing reassurance that we have the expertise to deliver this relatively new service for Live Inclusive. Alongside our one-to-one support and group work, we were able to provide each household a set of 8 LED Energy Saving Lightbulbs. Thanks to the Energy Redress Fund for making this possible.

Live Inclusive was invited to be part of a consortia of VCFS Organisations in Rotherham to support individuals to reduce their feelings of loneliness and social isolation. This was funded by Public Health England via the Better Mental Health Fund for an 8 month period to be completed in April 2022.

We were also commissioned to provide enabling and benefits advice/information for patients identified as reaching emotional crisis, through the Rotherham, Doncaster and South Humber NHS Trust (sub-contracted via Voluntary Action Rotherham). This was a pilot initiative where we were able to demonstrate significant impact in averting a customer from requiring more long term mental health treatment and care.

Live Inclusive has continued to support our community as we emerge through the other side of COVID-19. Our person-centred approach to supporting customers has remained important, particularly for those individuals who have compromised immunity, or remain anxious about re-engaging socially within their communities. All staff maintain their vaccination status and remain cautious whilst undertaking home visits.

## **Live Inclusive**

### **Trustees' Report**

#### **Partnerships**

We continue to collaborate and form partnerships across Doncaster and Rotherham. These include:

A partnership agreement with Higher Rhythm Ltd as part of Volunteering Futures. We introduce, and support, our customers to volunteer/learning opportunities with Higher Rhythm and Sine FM.

Energy Advice in Rotherham Network. This was established by Live Inclusive and is made up of public sector and VCFS Organisations who meet monthly to share best practice and information. We want to maximise our support for Rotherham residents, particularly at this difficult time.

The Social Isolation and Loneliness Alliance in Doncaster

Health & Social Care Forum, Doncaster

Advice in Rotherham Partnership

Befriending Network, Rotherham.

Our services include:

#### **Social Prescribing - Advice and Information**

Social Prescribing Advice and Information is part of the wider Social Prescribing Scheme that is funded and managed by Voluntary Action Rotherham. This service assisted, 92 patients, predominantly through home visits, to successfully identify and apply for appropriate benefits. In this 12-month accounting period, our Support Worker achieved 80% positive sustainable outcomes for our customers, and drew down £129.427 worth of unclaimed benefits. This is money that improves the financial security of our customers and, in turn, is money that is also returned to the local economy of Rotherham.

#### **Social Prescribing - Befriending Plus**

The Befriending Plus service is also part of the wider Social Prescribing Scheme that is funded and managed by Voluntary Action Rotherham. The service aims to support socially isolated people with long-term health conditions to integrate and access social activities and community services. Support is provided on a one-to-one basis, with wider access to peer networks and activities. We were able to increase our Volunteer Befrienders to 4 dedicated individuals. They have provided invaluable support for our customers and we are very grateful for their continued commitment to helping our Social Prescribing patients.

#### **Community Integration**

The Community Integration Service is funded by Rotherham Clinical Commissioning Group (CCG) and aims to support individuals with a neurological condition, or who may have suffered brain trauma. As well as providing one-to-one enabling support, we also offer benefits advice and information, along with peer support group activities as part of this service. Live Inclusive has undertaken a full evaluation of this service in support of the CCG's ongoing review of the Community Integration Service. Our Support Worker assisted 33 customers to increase confidence; improve their financial security and connect with others.

## **Live Inclusive**

### **Trustees' Report**

#### **Accessibility Audits, Training and Consultancy**

In this reporting period, Live Inclusive has undertaken training for Rotherham Metropolitan Borough Council (RMBC) in Disability Confident and Reasonable Adjustment that we call Positive Adjustment. We continue to promote our training, accessibility audits and consultancy wherever possible.

#### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Structure, governance and management**

##### **Financial instruments**

#### ***Objectives and policies***

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

#### ***Cash flow risk***

The charity's activities expose it primarily to the financial risks of non-renewal of contracts and grants being unavailable for the charities use.

#### ***Credit risk***

The charity's principal financial assets are bank balances and cash, trade receivables.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over counterparties and customers.

#### ***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a budgetary system based on available cash reserves

The annual report was approved by the trustees of the charity on 23 February 2023 and signed on its behalf by:

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

**Live Inclusive**

**Trustees' Report**

Trustees:

R Dawes  
A Hornsby  
C Smith

Chief Executive Officer:

E Shipley

A. HORNSBY . A. Hornsby deputy chair  
28-2-2023

## Live Inclusive

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Live Inclusive for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 23 February 2023 and signed on its behalf by:

A. Hornsby. A. Hornsby. deputy chair  
28-2-2023

## **Live Inclusive**

### **Independent Examiner's Report to the trustees of Live Inclusive ("the Company")**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

1. accounting records were not kept in respect of Live Inclusive 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.

.....  
Mr A Cane FCCA  
Chartered Certified Accountants

35 Thorne Road  
Doncaster  
South Yorkshire  
DN1 2HD

23 February 2023

## Live Inclusive

### Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Unrestricted<br>£ | Restricted<br>£  | Total<br>2022<br>£ |
|------------------------------------|------|-------------------|------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                   |                  |                    |
| Grants                             | 3    | 12,696            | 188,009          | 200,705            |
| Investment income                  | 4    | 3                 | -                | 3                  |
| Other income                       | 5    | 1,000             | -                | 1,000              |
| Total Income                       |      | <u>13,699</u>     | <u>188,009</u>   | <u>201,708</u>     |
| <b>Expenditure on:</b>             |      |                   |                  |                    |
| Raising funds                      |      | (670)             | (8,081)          | (8,751)            |
| Charitable activities              | 6    | <u>(14,109)</u>   | <u>(153,540)</u> | <u>(167,649)</u>   |
| Total Expenditure                  |      | <u>(14,779)</u>   | <u>(161,621)</u> | <u>(176,400)</u>   |
| Net (expenditure)/income           |      | (1,080)           | 26,388           | 25,308             |
| Transfers between funds            |      | <u>2,945</u>      | <u>(2,945)</u>   | <u>-</u>           |
| Net movement in funds              |      | 1,865             | 23,443           | 25,308             |
| <b>Reconciliation of funds</b>     |      |                   |                  |                    |
| Total funds brought forward        |      | <u>23,883</u>     | <u>18,855</u>    | <u>42,738</u>      |
| Total funds carried forward        | 15   | <u>25,748</u>     | <u>42,298</u>    | <u>68,046</u>      |
|                                    | Note | Unrestricted<br>£ | Restricted<br>£  | Total<br>2021<br>£ |
| <b>Income and Endowments from:</b> |      |                   |                  |                    |
| Grants                             | 3    | 13,002            | 148,579          | 161,581            |
| Investment income                  | 4    | 6                 | -                | 6                  |
| Total Income                       |      | <u>13,008</u>     | <u>148,579</u>   | <u>161,587</u>     |
| <b>Expenditure on:</b>             |      |                   |                  |                    |
| Raising funds                      |      | (30)              | (6,577)          | (6,607)            |
| Charitable activities              | 6    | <u>(2,450)</u>    | <u>(124,965)</u> | <u>(127,415)</u>   |
| Total Expenditure                  |      | <u>(2,480)</u>    | <u>(131,542)</u> | <u>(134,022)</u>   |
| Net income                         |      | 10,528            | 17,037           | 27,565             |
| Transfers between funds            |      | <u>4,014</u>      | <u>(4,014)</u>   | <u>-</u>           |
| Net movement in funds              |      | 14,542            | 13,023           | 27,565             |

The notes on pages 11 to 24 form an integral part of these financial statements.

**Live Inclusive**

**Statement of Financial Activities for the Year Ended 31 March 2022  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

|                                | Note | Unrestricted<br>£ | Restricted<br>£ | Total<br>2021<br>£ |
|--------------------------------|------|-------------------|-----------------|--------------------|
| <b>Reconciliation of funds</b> |      |                   |                 |                    |
| Total funds brought forward    |      | 9,341             | 5,832           | 15,173             |
| Total funds carried forward    | 15   | 23,883            | 18,855          | 42,738             |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 and 2021 is shown in note 15.

The notes on pages 11 to 24 form an integral part of these financial statements.

**Live Inclusive**

**(Registration number: 03126759)  
Balance Sheet as at 31 March 2022**

|                                                       | Note | 2022<br>£      | 2021<br>£      |
|-------------------------------------------------------|------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |
| Tangible assets                                       | 11   | 47             | 1,419          |
| <b>Current assets</b>                                 |      |                |                |
| Debtors                                               | 12   | 8,435          | 7,371          |
| Cash at bank and in hand                              | 13   | <u>62,064</u>  | <u>36,388</u>  |
|                                                       |      | 70,499         | 43,759         |
| <b>Creditors: Amounts falling due within one year</b> | 14   | <u>(2,500)</u> | <u>(2,440)</u> |
| <b>Net current assets</b>                             |      | <u>67,999</u>  | <u>41,319</u>  |
| <b>Net assets</b>                                     |      | <u>68,046</u>  | <u>42,738</u>  |
| <b>Funds of the charity:</b>                          |      |                |                |
| <b>Restricted income funds</b>                        |      |                |                |
| Restricted funds                                      | 15   | 42,298         | 18,855         |
| <b>Unrestricted income funds</b>                      |      |                |                |
| Unrestricted funds                                    |      | <u>25,748</u>  | <u>23,883</u>  |
| <b>Total funds</b>                                    | 15   | <u>68,046</u>  | <u>42,738</u>  |

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 24 were approved by the trustees, and authorised for issue on 23 February 2023 and signed on their behalf by:

The notes on pages 11 to 24 form an integral part of these financial statements.

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **1 Charity status**

The charity is limited by share capital, incorporated in England.

The address of its registered office is:

Office E  
1 Cavendish Court  
South Parade  
Doncaster  
South Yorkshire  
DN1 2DJ

These financial statements were authorised for issue by the trustees on 23 February 2023.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Live Inclusive 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 notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Income and endowments**

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

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £100.00 or more are initially recorded at cost.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

**Asset class**  
Furniture and equipment

**Depreciation method and rate**  
15% and 25% straight line basis

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **Foreign exchange**

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### ***Debt instruments***

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### ***Investments***

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### *Derivative financial instruments*

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

### 3 Grants

|                                                                  | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------------------------------------|---------------------------------------|--------------------------|---------------------|
| Grants, including capital grants;<br>Grants from other charities | 12,696                                | 188,009                  | 200,705             |
| <b>Total for 2022</b>                                            | <u>12,696</u>                         | <u>188,009</u>           | <u>200,705</u>      |
| <b>Total for 2021</b>                                            | <u>13,002</u>                         | <u>148,579</u>           | <u>161,581</u>      |

### 4 Investment income

|                         | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-------------------------|---------------------------------------|---------------------|
| Other investment income | 3                                     | 3                   |
| <b>Total for 2022</b>   | <u>3</u>                              | <u>3</u>            |
| <b>Total for 2021</b>   | <u>6</u>                              | <u>6</u>            |

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 5 Other income

|                       | Unrestricted<br>funds<br>General<br>£ | Total<br>funds<br>£ |
|-----------------------|---------------------------------------|---------------------|
| Miscellaneous income  | 1,000                                 | 1,000               |
| <b>Total for 2022</b> | <b>1,000</b>                          | <b>1,000</b>        |

#### 6 Expenditure on charitable activities

|                         | Unrestricted<br>funds<br>General<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-------------------------|---------------------------------------|--------------------------|---------------------|
| Allocated support costs | 14,109                                | 153,540                  | 167,649             |
| <b>Total for 2021</b>   | <b>2,450</b>                          | <b>124,965</b>           | <b>127,415</b>      |

|                                  | Activity<br>support costs<br>£ | 2022<br>£      | 2021<br>£      |
|----------------------------------|--------------------------------|----------------|----------------|
| Consultancy and training         | -                              | -              | 286            |
| Salaries                         | 130,031                        | 130,031        | 97,083         |
| Premises costs                   | 10,597                         | 10,597         | 8,874          |
| Insurance                        | 2,878                          | 2,878          | 2,926          |
| Equipment and maintenance        | -                              | -              | 10             |
| Travel and volunteer costs       | 1,535                          | 1,535          | 1,874          |
| Telephone and office costs       | 5,976                          | 5,976          | 2,143          |
| Printing, postage and stationery | 1,135                          | 1,135          | 343            |
| Accountancy                      | 5,239                          | 5,239          | 5,449          |
| Recruitment                      | -                              | -              | 475            |
| Computer costs                   | 4,117                          | 4,117          | 4,057          |
| Room hire and refreshments       | 3,601                          | 3,601          | 55             |
| CRB checks                       | 125                            | 125            | 178            |
| Publicity                        | 48                             | 48             | 1,421          |
| Depreciation                     | 1,372                          | 1,372          | 1,889          |
| Bank charges                     | -                              | -              | 80             |
| Miscellaneous expenses           | 995                            | 995            | 272            |
|                                  | <b>167,649</b>                 | <b>167,649</b> | <b>127,415</b> |

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2022

|                                  | Activity<br>support costs<br>£ | Total<br>expenditure<br>£ |
|----------------------------------|--------------------------------|---------------------------|
| Salaries                         | 130,031                        | 130,031                   |
| Premises costs                   | 10,597                         | 10,597                    |
| Insurance                        | 2,878                          | 2,878                     |
| Travel and volunteer costs       | 1,535                          | 1,535                     |
| Telephone and office costs       | 5,976                          | 5,976                     |
| Printing, postage and stationery | 1,135                          | 1,135                     |
| Accountancy                      | 5,239                          | 5,239                     |
| Computer costs                   | 4,117                          | 4,117                     |
| Room hire and refreshments       | 3,601                          | 3,601                     |
| CRB checks                       | 125                            | 125                       |
| Publicity                        | 48                             | 48                        |
| Depreciation                     | 1,372                          | 1,372                     |
| Miscellaneous expenses           | 995                            | 995                       |
| <b>Total for 2022</b>            | <u>167,649</u>                 | <u>167,649</u>            |
| <b>Total for 2021</b>            | <u>127,415</u>                 | <u>127,415</u>            |

#### 7 Net incoming/outgoing resources

Net incoming resources for the year include:

|                                 | 2022<br>£    | 2021<br>£    |
|---------------------------------|--------------|--------------|
| Operating leases - other assets | <u>4,992</u> | <u>4,992</u> |

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 9 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

|           | 2022<br>No | 2021<br>No |
|-----------|------------|------------|
| Employees | <u>14</u>  | <u>8</u>   |

No employee received emoluments of more than £60,000 during the year.

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Tangible fixed assets

|                       | Furniture and<br>equipment<br>£ | Total<br>£ |
|-----------------------|---------------------------------|------------|
| <b>Cost</b>           |                                 |            |
| At 1 April 2021       | 250,139                         | 250,139    |
| At 31 March 2022      | 250,139                         | 250,139    |
| <b>Depreciation</b>   |                                 |            |
| At 1 April 2021       | 248,720                         | 248,720    |
| Charge for the year   | 1,372                           | 1,372      |
| At 31 March 2022      | 250,092                         | 250,092    |
| <b>Net book value</b> |                                 |            |
| At 31 March 2022      | 47                              | 47         |
| At 31 March 2021      | 1,419                           | 1,419      |

#### 12 Debtors

|               | 2022<br>£ | 2021<br>£ |
|---------------|-----------|-----------|
| Trade debtors | 5,776     | 4,727     |
| Prepayments   | 1,755     | 1,740     |
| Other debtors | 904       | 904       |
|               | 8,435     | 7,371     |

#### 13 Cash and cash equivalents

|              | 2022<br>£ | 2021<br>£ |
|--------------|-----------|-----------|
| Cash on hand | 126       | 126       |
| Cash at bank | 61,938    | 36,262    |
|              | 62,064    | 36,388    |

**Live Inclusive**

**Notes to the Financial Statements for the Year Ended 31 March 2022**

**14 Creditors: amounts falling due within one year**

|                 | <b>2022</b>         | <b>2021</b>         |
|-----------------|---------------------|---------------------|
|                 | <b>£</b>            | <b>£</b>            |
| Trade creditors | 238                 | 238                 |
| Accruals        | <u>2,262</u>        | <u>2,202</u>        |
|                 | <u><u>2,500</u></u> | <u><u>2,440</u></u> |

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 15 Funds

|                                                                           | Balance at 1<br>April 2021<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31 March<br>2022<br>£ |
|---------------------------------------------------------------------------|---------------------------------|----------------------------|----------------------------|----------------|-------------------------------------|
| <b>Unrestricted funds</b>                                                 |                                 |                            |                            |                |                                     |
| <i>General</i>                                                            |                                 |                            |                            |                |                                     |
| Unrestricted Funds                                                        | 23,883                          | 13,699                     | (14,779)                   | 2,945          | 25,748                              |
| <b>Restricted funds</b>                                                   |                                 |                            |                            |                |                                     |
| VAR Social Prescribing -<br>Befriending                                   | 237                             | 13,950                     | (14,037)                   | -              | 150                                 |
| Rotherham CCG- CI                                                         | 585                             | 15,435                     | (14,022)                   | (1,998)        | -                                   |
| VAR Social Prescribing -<br>Advice and Information                        | 596                             | 9,900                      | (10,496)                   | -              | -                                   |
| Inclusive Energy                                                          | -                               | 34,439                     | (34,439)                   | -              | -                                   |
| Lottery                                                                   | 3,748                           | -                          | (3,734)                    | (14)           | -                                   |
| South Yorkshire Community<br>Foundation (COVID Response<br>for Rotherham) | 1,207                           | -                          | (1,203)                    | (4)            | -                                   |
| South Yorkshire Community<br>Foundation (COVID Response<br>for Doncaster) | 300                             | -                          | -                          | (300)          | -                                   |
| Screwfix                                                                  | 3,844                           | -                          | (2,336)                    | -              | 1,508                               |
| NLCF Awards 4 All COVID<br>Inclusive Support Project                      | 1,874                           | -                          | -                          | (1,874)        | -                                   |
| Befriending Plus Pilot                                                    | 1,964                           | 9,755                      | (11,719)                   | -              | -                                   |
| Humanitarian                                                              | 4,500                           | -                          | (4,129)                    | -              | 371                                 |
| NLCF Reachout                                                             | -                               | 68,306                     | (34,945)                   | -              | 33,361                              |
| Rotherham BMHF                                                            | -                               | 8,884                      | (10,129)                   | 1,245          | -                                   |
| Community Connectors 2                                                    | -                               | 27,340                     | (20,432)                   | -              | 6,908                               |
| <b>Total restricted funds</b>                                             | <u>18,855</u>                   | <u>188,009</u>             | <u>(161,621)</u>           | <u>(2,945)</u> | <u>42,298</u>                       |
| <b>Total funds</b>                                                        | <u>42,738</u>                   | <u>201,708</u>             | <u>(176,400)</u>           | <u>-</u>       | <u>68,046</u>                       |

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2022

|                                                                           | Balance at 1<br>April 2020<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Balance at<br>31 March<br>2021<br>£ |
|---------------------------------------------------------------------------|---------------------------------|----------------------------|----------------------------|----------------|-------------------------------------|
| <b>Unrestricted funds</b>                                                 |                                 |                            |                            |                |                                     |
| <i>General</i>                                                            |                                 |                            |                            |                |                                     |
| Unrestricted Funds                                                        | 9,341                           | 13,008                     | (2,480)                    | 4,014          | 23,883                              |
| <b>Restricted</b>                                                         |                                 |                            |                            |                |                                     |
| VAR Social Prescribing -<br>Befriending                                   | 691                             | 13,950                     | (14,404)                   | -              | 237                                 |
| Rotherham CCG- CI                                                         | 2,570                           | 15,113                     | (14,196)                   | (2,902)        | 585                                 |
| VAR Social Prescribing -<br>Advice and Information                        | 1,033                           | 9,900                      | (10,337)                   | -              | 596                                 |
| Inclusive Invoices                                                        | 1,538                           | -                          | (486)                      | (1,052)        | -                                   |
| Inclusive Energy                                                          | -                               | 32,198                     | (32,198)                   | -              | -                                   |
| DMBC Fightback                                                            | -                               | 6,020                      | (5,960)                    | (60)           | -                                   |
| Lottery                                                                   | -                               | 40,875                     | (37,127)                   | -              | 3,748                               |
| South Yorkshire Community<br>Foundation (COVID Response<br>for Rotherham) | -                               | 4,400                      | (3,193)                    | -              | 1,207                               |
| South Yorkshire Community<br>Foundation (COVID Response<br>for Doncaster) | -                               | 4,489                      | (4,189)                    | -              | 300                                 |
| Screwfix                                                                  | -                               | 4,500                      | (656)                      | -              | 3,844                               |
| NLCF Awards 4 All COVID<br>Inclusive Support Project                      | -                               | 8,849                      | (6,975)                    | -              | 1,874                               |
| Befriending Plus Pilot                                                    | -                               | 3,785                      | (1,821)                    | -              | 1,964                               |
| Humanitarian                                                              | -                               | 4,500                      | -                          | -              | 4,500                               |
| <b>Total restricted funds</b>                                             | <u>5,832</u>                    | <u>148,579</u>             | <u>(131,542)</u>           | <u>(4,014)</u> | <u>18,855</u>                       |
| <b>Total funds</b>                                                        | <u>15,173</u>                   | <u>161,587</u>             | <u>(134,022)</u>           | <u>-</u>       | <u>42,738</u>                       |

#### 16 Analysis of net assets between funds

|                       | Total funds<br>£ | Total funds<br>£ |
|-----------------------|------------------|------------------|
| Tangible fixed assets | 47               | 47               |
| Current assets        | 70,499           | 70,499           |
| Current liabilities   | (2,500)          | (2,500)          |
| Total net assets      | <u>68,046</u>    | <u>68,046</u>    |

## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2022

|                       | Restricted<br>funds<br>£ | Total funds at<br>31 March<br>2021<br>£ |
|-----------------------|--------------------------|-----------------------------------------|
| Tangible fixed assets | 1,419                    | 1,419                                   |
| Current assets        | 43,759                   | 43,759                                  |
| Current liabilities   | <u>(2,440)</u>           | <u>(2,440)</u>                          |
| Total net assets      | <u><u>42,738</u></u>     | <u><u>42,738</u></u>                    |

#### 17 Analysis of net funds

|                          | At 1 April<br>2021<br>£ | Financing cash<br>flows<br>£ | At 31 March<br>2022<br>£ |
|--------------------------|-------------------------|------------------------------|--------------------------|
| Cash at bank and in hand | <u>36,388</u>           | <u>25,676</u>                | <u>62,064</u>            |
| Net debt                 | <u><u>36,388</u></u>    | <u><u>25,676</u></u>         | <u><u>62,064</u></u>     |
|                          | At 1 April<br>2020<br>£ | Financing cash<br>flows<br>£ | At 31 March<br>2021<br>£ |
| Cash at bank and in hand | <u>11,624</u>           | <u>24,764</u>                | <u>36,388</u>            |
| Net debt                 | <u><u>11,624</u></u>    | <u><u>24,764</u></u>         | <u><u>36,388</u></u>     |

**LIVE INCLUSIVE**

England & Wales - Charity number 1065630

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# Accounts

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Company registration number: 03126759

Charity registration number: 1065630

# Live Inclusive

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Axholme Associates Limited  
Chartered Certified Accountants  
35 Thorne Road  
Doncaster  
South Yorkshire  
DN1 2HD



## **Live Inclusive**

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## **Live Inclusive**

### **Reference and Administrative Details**

|                                    |                                                                                                                                              |
|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Chief Executive Officer</b>     | E Shipley                                                                                                                                    |
| <b>Trustees</b>                    | R Dawes<br>A Hornsby<br>C Smith                                                                                                              |
| <b>Principal Office</b>            | Office E<br>1 Cavendish Court<br>South Parade<br>Doncaster<br>South Yorkshire<br>DN1 2DJ                                                     |
| <b>Company Registration Number</b> | 03126759                                                                                                                                     |
| <b>Charity Registration Number</b> | 1065630                                                                                                                                      |
| <b>Independent Examiner</b>        | Mr A Cane FCCA<br>Axholme Associates Limited<br>Chartered Certified Accountants<br>35 Thorne Road<br>Doncaster<br>South Yorkshire<br>DN1 2HD |



## **Live Inclusive**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

#### **Trustees**

R Dawes

A Hornsby

C Smith

#### **Objectives and activities**

##### *Objectives, strategies and activities*

In this year Live Inclusive continued to deliver established projects from a mixture of grant and commissioned public sector contracts. This was despite the ongoing COVID-19 pandemic that had enforced Tier 3 levels of restrictions; alongside national lock-downs across South Yorkshire. For Live Inclusive it was business as usual, with adaptations made to how we supported our customers. Where possible we made garden visits; door-step drop offs; and increased our use of digital technology with WhatsApp and Zoom. If anything, we increased our services, thanks to South Yorkshire Community Foundation, and National Lottery Community Fund COVID-19 Response grants (via UK Government funding). This allowed us to recruit 10 volunteer befrienders across Doncaster and Rotherham, and an additional Enabling Support Worker for Doncaster. The latter required due to an increasing number of referrals with more complex social issues, exacerbated by the Pandemic.

Our services continue to include benefits advice and information; enabling; and peer support group work. We also launched our new Recharge Energy Advice Service across Doncaster and Rotherham, following a successful grant to the Energy Redress Fund.

Credit must be given to the staff team who continue to work incredibly hard to ensure customers feel supported and safe through these difficult times.

We continue to achieve strong outcomes in support of disabled people and those with long-term health conditions. These include; building confidence and raising self-esteem; feeling less lonely, anxious and socially isolated; and achieving significant financial benefits through benefits/energy advice and information. Unfortunately, due to COVID-19; we have not been able to deliver any training/consultancy during this period, but look forward to resuming this work as soon as we are able.

The National Lottery Community Fund (NLCF) continue to support our work. They awarded Live Inclusive a Development fund of £37,175.00 for the financial year 2020-2021. This was intended to strengthen and build resilience for the future, but also to allow time to develop a significant Partnership Application for Doncaster. Sadly, COVID-19 prevented this application from being progressed due to the nature of the work we planned to do. This was a set-back that we could not have foreseen. However, the NLCF remain undeterred in their support and completely understand the impact that COVID-19 has had for so many Voluntary, Community and Faith Sector organisations. We are truly grateful to them for their continued belief in our work. In this coming financial year, we are developing a Reaching Communities application that will enable us to increase our services in Doncaster (a continuation of our COVID-19 response work). It will also include some resilience funding that will address our sustainability for the long term.



## **Live Inclusive**

### **Trustees' Report**

Our services include:

#### **Social Prescribing - Advice and Information**

Social Prescribing Advice and Information is part of the wider Social Prescribing Scheme that is funded and managed by Voluntary Action Rotherham. This service assisted, in excess of 70 patients, remotely and via door-step/garden visits; and with use of digital technology. There was a slight decrease in patient numbers as some PIP assessments had been deferred due to COVID-19. Over 76% of these patients achieved positive sustainable outcomes in terms of their financial security. In this 12-month accounting period, our Support Worker drew down £218,341 worth of unclaimed benefits for our Social Prescribing customers, a slight increase from the previous year. This is money that improves the financial security of our customers and, in turn, is money that is also returned to the local economy of Rotherham.

#### **Social Prescribing - Befriending Plus**

The Befriending Plus service is also part of the wider Social Prescribing Scheme that is funded and managed by Voluntary Action Rotherham. The service supports socially isolated people with long-term health conditions to integrate and access social activities and community services. Support is provided on a one-to-one basis, with wider access to peer networks and activities. A small team of dedicated Volunteers has provided invaluable support of this service and we are very grateful for their continued commitment to helping our Social Prescribing customers.

#### **Community Integration**

The Community Integration Service is funded by Rotherham Clinical Commissioning Group (CCG) and supports individuals with a neurological condition, or who may have suffered brain trauma. As well as providing one-to-one enabling support, we also offer benefits advice and information, along with peer support group activities as part of this service. Our Support Worker assisted 53 customers during this period; to increase confidence; improve their financial security and connect with others.

#### **COVID-19 Emergency Response Projects**

As mentioned earlier, we were successful in gaining grant funding from the South Yorkshire Community Fund (with support from the UK Government), to recruit a team of volunteers and maintain Volunteer Coordinators across Doncaster and Rotherham. In addition to this, we gained NLCF Awards for All/UK Government funding to employ a part time Enabling Support Worker to operate alongside the volunteer team and work with individuals who were experiencing a range of complex social issues that were outside the scope of the volunteer team. All 3 projects successfully delivered on their targets, and ran until the end of March 2021.

#### **Recharge Energy Advice Project**

Funded by the Energy Redress Fund, this is a 2-year project running until the end of February 2022. Due to COVID-19 we did have a delayed start to this work and we thank the Energy Redress Fund for their understanding and support in allowing us to put into place a mitigation plan that would outline how we would deliver our services remotely. This service includes one-to-one support for individuals to learn about their energy usage; reduce costs and increase their understanding of switching providers. As part of this service we provide a free set of 8 LED Energy Saving Lightbulbs; and with Screwfix Foundation funds; we can purchase small energy saving products; including for some; oil-filled radiators to keep warm.



## **Live Inclusive**

### **Trustees' Report**

#### **Inclusive Voices**

Our User Group didn't meet due to the pandemic sadly, but maintained contact. We will refresh and rebuild our work with both the adult group and Doncaster College students, as soon as we are able.

#### **Access Audits, Training and Consultancy**

As mentioned previously, we were not able to undertake any training or consultancy during the COVID-19 pandemic.

#### **Public benefit**

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Structure, governance and management**

##### **Financial instruments**

#### **Objectives and policies**

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

#### **Cash flow risk**

The charity's activities expose it primarily to the financial risks of non-renewal of contracts and grants being unavailable for the charities use.

#### **Credit risk**

The charity's principal financial assets are bank balances and cash, trade receivables.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

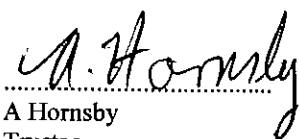
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over counterparties and customers.

#### **Liquidity risk**

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a budgetary system based on available cash reserves

The annual report was approved by the trustees of the charity on 8/12/2021 and signed on its behalf by:



A Hornsby  
Trustee



## Live Inclusive

### Statement of Trustees' Responsibilities

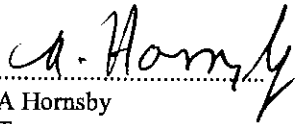
The trustees (who are also the directors of Live Inclusive for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 8/12/2021 and signed on its behalf by:



A Hornsby  
Trustee



## **Live Inclusive**

### **Independent Examiner's Report to the trustees of Live Inclusive**

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 20 .

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to 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:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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

.....  
Mr A Cane FCCA  
Axholme Associates Limited  
Chartered Certified Accountants

35 Thorne Road  
Doncaster  
South Yorkshire  
DN1 2HD

Date:.....



# Live Inclusive

## Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total<br>2021<br>£ |
|------------------------------------|------|-------------------------|-----------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                         |                       |                    |
| Grants                             | 3    | 13,002                  | 148,579               | 161,581            |
| Investment income                  | 4    | 6                       | -                     | 6                  |
| Total Income                       |      | <u>13,008</u>           | <u>148,579</u>        | <u>161,587</u>     |
| <b>Expenditure on:</b>             |      |                         |                       |                    |
| Raising funds                      |      | (30)                    | (6,577)               | (6,607)            |
| Charitable activities              | 6    | <u>(2,450)</u>          | <u>(124,965)</u>      | <u>(127,415)</u>   |
| Total Expenditure                  |      | <u>(2,480)</u>          | <u>(131,542)</u>      | <u>(134,022)</u>   |
| Net income                         |      | 10,528                  | 17,037                | 27,565             |
| Transfers between funds            |      | <u>4,014</u>            | <u>(4,014)</u>        | -                  |
| Net movement in funds              |      | 14,542                  | 13,023                | 27,565             |
| <b>Reconciliation of funds</b>     |      |                         |                       |                    |
| Total funds brought forward        |      | <u>9,341</u>            | <u>5,832</u>          | <u>15,173</u>      |
| Total funds carried forward        | 14   | <u>23,883</u>           | <u>18,855</u>         | <u>42,738</u>      |
|                                    | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total<br>2020<br>£ |
| <b>Income and Endowments from:</b> |      |                         |                       |                    |
| Grants                             | 3    | 8,000                   | 37,200                | 45,200             |
| Investment income                  | 4    | 6                       | -                     | 6                  |
| Other income                       | 5    | <u>6,768</u>            | <u>-</u>              | <u>6,768</u>       |
| Total Income                       |      | <u>14,774</u>           | <u>37,200</u>         | <u>51,974</u>      |
| <b>Expenditure on:</b>             |      |                         |                       |                    |
| Raising funds                      |      | (2,677)                 | (2,244)               | (4,921)            |
| Charitable activities              | 6    | <u>(50,856)</u>         | <u>(42,631)</u>       | <u>(93,487)</u>    |
| Total Expenditure                  |      | <u>(53,533)</u>         | <u>(44,875)</u>       | <u>(98,408)</u>    |
| Net expenditure                    |      | <u>(38,759)</u>         | <u>(7,675)</u>        | <u>(46,434)</u>    |
| Net movement in funds              |      | (38,759)                | (7,675)               | (46,434)           |
| <b>Reconciliation of funds</b>     |      |                         |                       |                    |
| Total funds brought forward        |      | <u>48,100</u>           | <u>13,507</u>         | <u>61,607</u>      |
| Total funds carried forward        | 14   | <u>9,341</u>            | <u>5,832</u>          | <u>15,173</u>      |



**Live Inclusive**

**Statement of Financial Activities for the Year Ended 31 March 2021  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and  
Losses)**

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2020 and 2019 is shown in note 14.



# Live Inclusive

(Registration number: 03126759)  
Balance Sheet as at 31 March 2021

|                                                       | Note | 2021<br>£      | 2020<br>£      |
|-------------------------------------------------------|------|----------------|----------------|
| <b>Fixed assets</b>                                   |      |                |                |
| Tangible assets                                       | 11   | 1,419          | 3,308          |
| <b>Current assets</b>                                 |      |                |                |
| Debtors                                               | 12   | 7,371          | 2,909          |
| Cash at bank and in hand                              |      | <u>36,388</u>  | <u>11,624</u>  |
|                                                       |      | 43,759         | 14,533         |
| <b>Creditors: Amounts falling due within one year</b> | 13   | <u>(2,440)</u> | <u>(2,668)</u> |
| <b>Net current assets</b>                             |      | <u>41,319</u>  | <u>11,865</u>  |
| <b>Net assets</b>                                     |      | <u>42,738</u>  | <u>15,173</u>  |
| <b>Funds of the charity:</b>                          |      |                |                |
| <b>Restricted funds</b>                               |      | 18,855         | 5,832          |
| <b>Unrestricted income funds</b>                      |      |                |                |
| Unrestricted funds                                    |      | <u>23,883</u>  | <u>9,341</u>   |
| <b>Total funds</b>                                    | 14   | <u>42,738</u>  | <u>15,173</u>  |

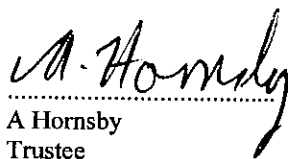
For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

## Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 8/12/2021 and signed on their behalf by:

  
A Hornsby  
Trustee



## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **1 Charity status**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

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.

##### **Basis of preparation**

Live Inclusive 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 notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Income and endowments**

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

##### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.



## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £100.00 or more are initially recorded at cost.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

##### **Asset class**

Furniture and equipment

##### **Depreciation method and rate**

15% and 25% straight line basis



## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.



## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### **Pensions and other post retirement obligations**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.



## **Live Inclusive**

### **Notes to the Financial Statements for the Year Ended 31 March 2021**

#### ***Debt instruments***

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.
- (f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

#### ***Investments***

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.



## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### *Derivative financial instruments*

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

#### *Fair value measurement*

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

### 3 Grants

|                                   | Unrestricted<br>funds | Restricted<br>funds | Total<br>2021  | Total<br>2020 |
|-----------------------------------|-----------------------|---------------------|----------------|---------------|
|                                   | General<br>£          | £                   | £              | £             |
| Grants, including capital grants; |                       |                     |                |               |
| Grants from other charities       | 13,002                | 148,579             | 161,581        | 45,200        |
|                                   | <u>13,002</u>         | <u>148,579</u>      | <u>161,581</u> | <u>45,200</u> |

### 4 Investment income

|                         | Unrestricted<br>funds | Total<br>2021 | Total<br>2020 |
|-------------------------|-----------------------|---------------|---------------|
|                         | General<br>£          | £             | £             |
| Other investment income | 6                     | 6             | 6             |
|                         | <u>6</u>              | <u>6</u>      | <u>6</u>      |

### 5 Other income

|                      | Total<br>2021 | Total<br>2020 |
|----------------------|---------------|---------------|
|                      | £             | £             |
| Miscellaneous income | -             | 6,768         |
|                      | <u>-</u>      | <u>6,768</u>  |



## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 6 Expenditure on charitable activities

|                                  |      | Unrestricted<br>funds |                                |                    |                    |
|----------------------------------|------|-----------------------|--------------------------------|--------------------|--------------------|
|                                  | Note | General<br>£          | Restricted<br>funds<br>£       | Total<br>2021<br>£ | Total<br>2020<br>£ |
| Allocated support costs          |      | 2,450                 | 124,965                        | 127,415            | 93,487             |
|                                  |      |                       | Activity<br>support costs<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
| Consultancy and training         |      |                       | 286                            | 286                | 60                 |
| Salaries                         |      |                       | 97,083                         | 97,083             | 66,763             |
| Relocation costs                 |      |                       | -                              | -                  | 1,484              |
| Premises costs                   |      |                       | 8,874                          | 8,874              | 7,663              |
| Insurance                        |      |                       | 2,926                          | 2,926              | 2,943              |
| Purchased counselling sessions   |      |                       | -                              | -                  | 233                |
| Equipment and maintenance        |      |                       | 10                             | 10                 | 53                 |
| Travel and volunteer costs       |      |                       | 1,874                          | 1,874              | 1,447              |
| Telephone and office costs       |      |                       | 2,143                          | 2,143              | 1,072              |
| Printing, postage and stationery |      |                       | 343                            | 343                | 538                |
| Accountancy                      |      |                       | 5,449                          | 5,449              | 5,952              |
| Recruitment                      |      |                       | 475                            | 475                | 475                |
| Computer costs                   |      |                       | 4,057                          | 4,057              | 4,022              |
| Room hire and refreshments       |      |                       | 55                             | 55                 | 404                |
| CRB checks                       |      |                       | 178                            | 178                | 178                |
| Publicity                        |      |                       | 1,421                          | 1,421              | 205                |
| Bank charges                     |      |                       | 80                             | 80                 | 67                 |
| Miscellaneous expenses           |      |                       | 272                            | 272                | 561                |
| Depreciation                     |      |                       | 1,889                          | 1,889              | -                  |
|                                  |      |                       | 127,415                        | 127,415            | 94,120             |

£561 (2020 - £50,856) of the above expenditure was attributable to unrestricted funds and £126,854 (2020 - £42,631) to restricted funds.



## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

|                                 | 2021         | 2020         |
|---------------------------------|--------------|--------------|
|                                 | £            | £            |
| Operating leases - other assets | <u>4,992</u> | <u>4,992</u> |

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 9 Staff costs

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

|           | 2021     | 2020     |
|-----------|----------|----------|
|           | No       | No       |
| Employees | <u>8</u> | <u>4</u> |

No employee received emoluments of more than £60,000 during the year.



## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Tangible fixed assets

|                       | Furniture and<br>equipment<br>£ | Total<br>£ |
|-----------------------|---------------------------------|------------|
| <b>Cost</b>           |                                 |            |
| At 1 April 2020       | 250,139                         | 250,139    |
| At 31 March 2021      | 250,139                         | 250,139    |
| <b>Depreciation</b>   |                                 |            |
| At 1 April 2020       | 246,831                         | 246,831    |
| Charge for the year   | 1,889                           | 1,889      |
| At 31 March 2021      | 248,720                         | 248,720    |
| <b>Net book value</b> |                                 |            |
| At 31 March 2021      | 1,419                           | 1,419      |
| At 31 March 2020      | 3,308                           | 3,308      |

#### 12 Debtors

|               | 2021<br>£ | 2020<br>£ |
|---------------|-----------|-----------|
| Trade debtors | 4,727     | 375       |
| Prepayments   | 1,740     | 1,630     |
| Other debtors | 904       | 904       |
|               | 7,371     | 2,909     |

#### 13 Creditors: amounts falling due within one year

|                 | 2021<br>£ | 2020<br>£ |
|-----------------|-----------|-----------|
| Trade creditors | 238       | 238       |
| Accruals        | 2,202     | 2,430     |
|                 | 2,440     | 2,668     |



## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 14 Funds

|                                                                           | Balance at 1<br>April 2020<br>£          | Incoming<br>resources<br>£          | Resources<br>expended<br>£          | Transfers<br>£                            | Balance at<br>31 March<br>2021<br>£ |
|---------------------------------------------------------------------------|------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------------|-------------------------------------|
| <b>Unrestricted funds</b>                                                 |                                          |                                     |                                     |                                           |                                     |
| <i>General</i>                                                            |                                          |                                     |                                     |                                           |                                     |
| Unrestricted Funds                                                        | 9,341                                    | 13,008                              | (2,480)                             | 4,014                                     | 23,883                              |
| <b>Restricted funds</b>                                                   |                                          |                                     |                                     |                                           |                                     |
| VAR Social Prescribing -<br>Befriending                                   | 691                                      | 13,950                              | (14,404)                            | -                                         | 237                                 |
| Rotherham CCG- CI                                                         | 2,570                                    | 15,113                              | (14,196)                            | (2,902)                                   | 585                                 |
| VAR Social Prescribing - Advice<br>and Information                        | 1,033                                    | 9,900                               | (10,337)                            | -                                         | 596                                 |
| Inclusive Invoices                                                        | 1,538                                    | -                                   | (486)                               | (1,052)                                   | -                                   |
| Inclusive Energy                                                          | -                                        | 32,198                              | (32,198)                            | -                                         | -                                   |
| DMBC Fightback                                                            | -                                        | 6,020                               | (5,960)                             | (60)                                      | -                                   |
| Lottery                                                                   | -                                        | 40,875                              | (37,127)                            | -                                         | 3,748                               |
| South Yorkshire Community<br>Foundation (COVID Response for<br>Rotherham) | -                                        | 4,400                               | (3,193)                             | -                                         | 1,207                               |
| South Yorkshire Community<br>Foundation (COVID Response for<br>Doncaster) | -                                        | 4,489                               | (4,189)                             | -                                         | 300                                 |
| Screwfix                                                                  | -                                        | 4,500                               | (656)                               | -                                         | 3,844                               |
| NLCF Awards 4 All COVID<br>Inclusive Support Project                      | -                                        | 8,849                               | (6,975)                             | -                                         | 1,874                               |
| Befriending Plus Pilot                                                    | -                                        | 3,785                               | (1,821)                             | -                                         | 1,964                               |
| Humanitarian                                                              | -                                        | 4,500                               | -                                   | -                                         | 4,500                               |
| <b>Total restricted funds</b>                                             | <b>5,832</b>                             | <b>148,579</b>                      | <b>(131,542)</b>                    | <b>(4,014)</b>                            | <b>18,855</b>                       |
| <b>Total funds</b>                                                        | <b>15,173</b>                            | <b>161,587</b>                      | <b>(134,022)</b>                    | <b>-</b>                                  | <b>42,738</b>                       |
|                                                                           | <b>Balance at 1<br/>April 2019<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Balance at 31<br/>March 2020<br/>£</b> |                                     |
| <b>Unrestricted funds</b>                                                 |                                          |                                     |                                     |                                           |                                     |
| <i>General</i>                                                            |                                          |                                     |                                     |                                           |                                     |
| Unrestricted Funds                                                        | 48,100                                   | 14,774                              | (53,533)                            | 9,341                                     |                                     |



## Live Inclusive

### Notes to the Financial Statements for the Year Ended 31 March 2021

|                                                    | Balance at 1<br>April 2019<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Balance at 31<br>March 2020<br>£ |
|----------------------------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| <b>Restricted funds</b>                            |                                 |                            |                            |                                  |
| VAR Social Prescribing - Befriending               | 2,000                           | 12,500                     | (13,809)                   | 691                              |
| Rotherham CCG- CI                                  | 2,482                           | 14,700                     | (14,612)                   | 2,570                            |
| VAR Social Prescribing - Advice and<br>Information | -                               | 10,000                     | (8,967)                    | 1,033                            |
| Inclusive Invoices                                 | 9,025                           | -                          | (7,487)                    | 1,538                            |
| <b>Total restricted funds</b>                      | <u>13,507</u>                   | <u>37,200</u>              | <u>(44,875)</u>            | <u>5,832</u>                     |
| <b>Total funds</b>                                 | <u>61,607</u>                   | <u>51,974</u>              | <u>(98,408)</u>            | <u>15,173</u>                    |

#### 15 Analysis of net assets between funds

|                         | Total funds<br>£ | Total funds<br>£ |
|-------------------------|------------------|------------------|
| Tangible fixed assets   | 1,419            | 1,419            |
| Current assets          | 43,759           | 43,759           |
| Current liabilities     | (2,440)          | (2,440)          |
| <b>Total net assets</b> | <u>42,738</u>    | <u>42,738</u>    |

#### 16 Analysis of net funds

|                          | At 1 April 2020<br>£ | Cash flow<br>£ | At 31 March<br>2021<br>£ |
|--------------------------|----------------------|----------------|--------------------------|
| Cash at bank and in hand | 11,624               | 24,764         | 36,388                   |
| <b>Net debt</b>          | <u>11,624</u>        | <u>24,764</u>  | <u>36,388</u>            |

