

Live!

Unaudited Financial Statements

31 March 2023

HARGREAVES AND WOODS

Chartered accountants
Cholmondeley House
Dee Hills Park
Chester
Cheshire
UK
CH3 5AR

Live!

Financial Statements

Year ended 31 March 2023

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Live!

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Live!

Charity registration number 1160972

Principal office New Scene Centre
Lime Wood Close
Off Newton Lane
Chester
Cheshire

The trustees

M Hyde	
R Lewis	
C Garton	(Resigned 6 May 2022)
A M Dunbar	(Resigned 31 October 2022)
D L Lewis	
G F Warren	(Appointed 19 June 2023)
N D Burton	(Appointed 19 August 2022)
C Morgan Williams	(Appointed 19 August 2022)
L S Duncalf	(Appointed 29 April 2022)

Accountants

Chartered accountants
Cholmondeley House
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UK
CH3 5AR

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Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Structure, governance and management

Governing Document

The Charity is a charitable Incorporated organisation, controlled by its governing document and is operated in accordance with the foundation model constitution.

Risk Management

The Trustees have continued to review the principal areas of risk in the organisation and consider that systems and processes are in place to monitor and control them.

Board of Trustees

Existing trustees appoint new trustees. They base these appointments on the variety of skill sets that individuals have and which are important for the board as a whole. At March 31st 2022, the charity had five Trustees. Through the year, Trustees met via zoom calls and Face to Face for their regular Board meetings. One of the objectives for 2022/23 will be to increase the number of Trustees

Staff

In December 2022, Trustees appointed Mary Watt as Live!'s new CEO. In order to have a transition month with Debi Whittaker before she retired, Mary started at the beginning of March 2023. Trustees wish Debi well in her retirement and look forward to a new era with Mary. Writing this report retrospectively, Mary has made a positive start and is developing good working relationships with the staff, who have adapted to a new style of management.

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Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Objectives and activities

The objectives of Live! are:

" to advance, promote and encourage education and learning opportunities for children, young people and adults with disabilities so as to increase their capacities to make informed choices about their individual lifestyles within their own community; " to provide facilities for recreation and other leisure-time occupation for children, young people and adults with disabilities in the interests of social welfare with the object of improving their conditions of life.

Live! aims to provide high quality learning and recreation activities which are accessible and responsive to the needs of children, young people and adults with disabilities. Live! is committed to promoting integration, celebrating peoples' differences and recognising and implementing equal opportunities throughout the organisation. Live! provides activities through a wide range of weekly club sessions.

Live! achieves this by putting children, young people and adults with disabilities first by:

- " Communicating with and listening to them
- " Supporting their needs
- " Recognising and providing facilities for their specific needs
- " Providing high quality activities
- " Demonstrating positive roles in play activities
- " Encouraging respect for other people and cultures
- " Providing positive opportunities for all
- " Proactively enforcing an anti-bullying policy
- " Linking with the community

Live!'s work throughout 2022/2023 supported its mission and objectives. All activities took place and continued as a result of ongoing consultation with members. They shape services, suggest exciting ideas for projects and take a lead on activities and decision-making.

In setting the above objectives, the Trustees have given careful consideration to the Charity Commission's guidance on public benefit.

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Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Achievements and performance

The following are the projects and activities Live! ran during the 2022/23:

" Stay and Play: our after school sessions for children and young people aged 5-15 years. All sessions focus on fun and play in a group setting which meet the physical, developmental and emotional needs of the group

" Inbetweeners: an independent living and social skills group for young adults aged 16 to 25. Typical youth club activities including socialising, games, sports, crafts, music

" Big Live: an adult social group for over 25s. Opportunities for socialising and friendships. Meals out, theatre trips, cinema, pub

" 50 Days of Fun: Live!'s school holiday activity programme for children and young people aged 5-18 years. Ran each school half term and for 5 weeks of the summer holidays.

" Patchwork Company: our Performing Arts project. 2022 ended with a Christmas concert held in St Thomas' Church, where Patchwork members were joined by other Chester choirs. In June 2022, Patchwork joined schools and choirs to perform a specially written mix of songs to celebrate the Queen's Jubilee in Chester.

" Duke of Edinburgh's Award: adapted and fully accessible for disabled people. 23 young people completed their Bronze, Silver and Gold Awards programme this year. It is hoped that those who achieved Gold will be going to London in 2023.

" Art with Ali: sessions for 18+, involving water colours, collages, murals and much more!

" Give it a Spin!: cycling sessions 2 days a week on Live!'s collection of adapted hand bikes, trikes, tandems and wheelchair accessible bicycles.

" Social Action Project, which provides opportunities for disabled young people (aged 16+) to get involved in a programme of community action, such as planning and organising new exciting fundraising activities, raising community disability awareness, or working with other charities.

" Moving On: our daytime provision that supports young people (16 to 25) at important transition points in their lives, such as a move from school to college, from the parental home to independent living or from college to employment. Sessions are held on four days / week.

" RAGE: Fitness sessions held out in the community to give members a more inclusive and community-based activity

" Active Live! project: a project run within the 50 Days of Fun to promote healthier lifestyles for children and young people aged 5-18 years

Working in partnership is important and through the year Live! has worked with: Cheshire West and Chester Council, Neuro Muscular Centre, Bren Project, Space, all local Special Schools, Youth Federation, Theatre in the Quarter, Art in the Place, Storyhouse, CWVA, Cycle Projects, Wheels for All, Chester Zoo, Parent Carer Forum, Disability Positive, NHS, Sanctuary Housing, Chester University and Glyndwr.

Grant income and fundraising

Throughout the year, funding applications have been submitted and Trustees sincerely thank our

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Trustees' Annual Report *(continued)*

Year ended 31 March 2023

many supporters, including Cheshire West and Chester Council, Lottery Community Fund, Garfield Weston Foundation, Zedra (Joan Wilkinson & W O Street), Mazars LLP, Gostling Foundation, Bailey Thomas, M&S Neighbourly Fund, ALA Green Charitable Trust, Marjory Boddy Trust, Louis Nicholas Residuary, The Broome Family, The Tilehouse Trust, UK Community Foundation, Westminster Foundation, Betty Messenger Foundation, Forbes Foundation and many others.

Staff have organised fundraising activities throughout the year including raffles, an Elf Run at Christmas, discos and bingo sessions.

New Scene

This is Live!'s third year into the 25-year lease on New Scene. Maintenance work and safety checks continue.

Financial review

The Charity's results for the year show an unrestricted surplus of £102,872.

Reserves Policy

The Trustees are committed to a reserves level that enables the organisation to meet unforeseen financial circumstances. The size of the reserves should be sufficient to enable core services to be maintained in the short term and the legal requirements in areas such as staffing to be met in the event of such circumstances. The Trustees have determined that reserves equivalent to at least 3 months running costs are necessary to meet these considerations. The Trustees will continue in their efforts to maintain the reserves of the organisation.

Plans for future periods

Key Priority Areas for Trustees are to ensure that:

- " The well-being and safeguarding of our staff and members are maintained
- " The newly appointed CEO is given support throughout her probationary period and there is continuity through the change in leadership
- " Live! has a pricing structure for the Commissioned Day service in line with other providers, taking into account additional support requirements for care needs
- " The role for a Buildings and Facilities Manager is developed and such a person is appointed
- " Live! continues its partnership projects and develops new partners, including those within the business sector
- " Live! is a recognised and well thought of charity

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Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

The trustees 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).

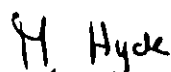
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 11 October 2023 and signed on behalf of the board of trustees by:



M Hyde
Trustee

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Independent Examiner's Report to the Trustees of Live!

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Live! ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J A Hargreaves FCA
Independent Examiner

Cholmondeley House
Dee Hills Park
Chester
Cheshire
UK
CH3 5AR

12 October 2023

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Statement of Financial Activities

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	68,795	187,825	256,620	207,760
Charitable activities	5	152,726	–	152,726	119,989
Other trading activities	6	19,001	–	19,001	14,136
Investment income	7	404	–	404	8
Total income		<u>240,926</u>	<u>187,825</u>	<u>428,751</u>	<u>341,893</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	8	1,541	–	1,541	1,565
Expenditure on charitable activities	9,10	231,229	176,230	407,459	382,289
Total expenditure		<u>232,770</u>	<u>176,230</u>	<u>409,000</u>	<u>383,854</u>
Net income/(expenditure) and net movement in funds		<u>8,156</u>	<u>11,595</u>	<u>19,751</u>	<u>(41,961)</u>
Reconciliation of funds					
Total funds brought forward		94,716	24,720	119,436	161,397
Total funds carried forward		<u>102,872</u>	<u>36,315</u>	<u>139,187</u>	<u>119,436</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 21 form part of these financial statements.

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Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	6,652	2,813
Current assets			
Debtors	16	3,398	10,299
Cash at bank and in hand		<u>163,288</u>	<u>116,708</u>
		166,686	127,007
Creditors: amounts falling due within one year	17	<u>34,151</u>	<u>10,384</u>
Net current assets		<u>132,535</u>	<u>116,623</u>
Total assets less current liabilities		<u>139,187</u>	<u>119,436</u>
Net assets		<u>139,187</u>	<u>119,436</u>
Funds of the charity			
Restricted funds		36,315	24,720
Unrestricted funds		<u>102,872</u>	<u>94,716</u>
Total charity funds	20	<u>139,187</u>	<u>119,436</u>

These financial statements were approved by the board of trustees and authorised for issue on 11 October 2023, and are signed on behalf of the board by:

M. Hyde

M Hyde
Trustee

The notes on pages 10 to 21 form part of these financial statements.

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Notes to the Financial Statements

Year ended 31 March 2023

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is New Scene Centre, Lime Wood Close, Off Newton Lane, Chester, CH2 2HD.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

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Notes to the Financial Statements (continued)

Year ended 31 March 2023

3. Accounting policies (continued)

Financial instruments (continued)

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	5,513	—	5,513

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Grants receivable HMRC CJRS	—	—	—
Grants receivable Unrestricted	63,282	—	63,282
Grants receivable Miscellaneous Restricted	—	7,020	7,020
Grants receivable Broome Family Trust	—	7,500	7,500
Grants receivable Mazaars Trust	—	10,000	10,000
Grants receivable CWACC	—	1,514	1,514
Grants receivable 50 Days of Fun	—	9,349	9,349
Grants receivable Lottery Funding	—	100,020	100,020
Grants receivable Anwyll Cycles	—	600	600
Grants receivable Edward Gostling	—	7,500	7,500
Grants receivable Forbes Family Trust	—	2,662	2,662
Grants receivable General COVID Support Grants	—	—	—
Grants receivable Steve Morgan Foundation	—	—	—
Grants receivable Garfield Weston Foundationn	—	10,000	10,000
Grants receivable Jubilee Celebraton	—	900	900
Grants receivable Mencap	—	—	—
Grants receivable VIVO re Chester Zoo	—	—	—
Grants receivable B&Q	—	—	—
Grants receivable Zedra Trust	—	6,000	6,000
Grants receivable Westminster Foundation	—	5,000	5,000
Grants receivable Marjory Body YAP	—	5,000	5,000
Grants receivable Cheshire Community	—	14,760	14,760
	<u>68,795</u>	<u>187,825</u>	<u>256,620</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	2,396	—	2,396

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Notes to the Financial Statements (continued)

Year ended 31 March 2023

4. Donations and legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Grants receivable HMRC CJRS	11,579	–	11,579
Grants receivable Unrestricted	121,817	–	121,817
Grants receivable Miscellaneous Restricted	–	2,100	2,100
Grants receivable Broome Family Trust	–	–	–
Grants receivable Mazaars Trust	–	–	–
Grants receivable CWACC	–	–	–
Grants receivable 50 Days of Fun	–	–	–
Grants receivable Lottery Funding	–	11,145	11,145
Grants receivable Anwyll Cycles	–	–	–
Grants receivable Edward Gostling	–	2,895	2,895
Grants receivable Forbes Family Trust	–	–	–
Grants receivable General COVID Support Grants	–	5,000	5,000
Grants receivable Steve Morgan Foundation	–	35,119	35,119
Grants receivable Garfield Weston Foundationn	–	–	–
Grants receivable Jubilee Celebraton	–	–	–
Grants receivable Mencap	–	262	262
Grants receivable VIVO re Chester Zoo	–	447	447
Grants receivable B&Q	–	5,000	5,000
Grants receivable Zedra Trust	–	–	–
Grants receivable Westminster Foundation	–	10,000	10,000
Grants receivable Marjory Body YAP	–	–	–
Grants receivable Cheshire Community	–	–	–
	<u>135,792</u>	<u>71,968</u>	<u>207,760</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sale of goods/services as part of direct charitable activities	–	–	2,039	2,039
Other income from charitable activities				
Session Subscriptions	149,486	149,486	113,500	113,500
Other income from charitable activities				
Membership fees	3,240	3,240	4,450	4,450
	<u>152,726</u>	<u>152,726</u>	<u>119,989</u>	<u>119,989</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sponsorships	394	394	—	—
Fundraising events	3,759	3,759	3,183	3,183
Letting and licensing	14,848	14,848	10,953	10,953
	<u>19,001</u>	<u>19,001</u>	<u>14,136</u>	<u>14,136</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	404	404	8	8

8. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of other trading activities - Staging events	1,541	1,541	1,565	1,565

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Service Provision	229,321	176,230	405,550
Support costs	1,908	—	1,909
	<u>231,229</u>	<u>176,230</u>	<u>407,459</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Service Provision	333,130	47,248	380,378
Support costs	1,911	—	1,911
	<u>335,041</u>	<u>47,248</u>	<u>382,289</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Service Provision	405,550	–	405,550	380,378
Governance costs	–	1,909	1,909	1,911
	<u>405,550</u>	<u>1,909</u>	<u>407,459</u>	<u>382,289</u>

11. Net income/(expenditure)

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

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>2,217</u>	<u>939</u>

12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,908</u>	<u>1,908</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	277,993	273,231
Social security costs	16,072	14,694
Employer contributions to pension plans	5,162	4,788
	<u>299,227</u>	<u>292,713</u>

The average head count of employees during the year was 17 (2022: 18).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees;

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022	4,492
Additions	<u>6,056</u>
At 31 March 2023	<u>10,548</u>
Depreciation	
At 1 April 2022	1,679
Charge for the year	<u>2,217</u>
At 31 March 2023	<u>3,896</u>
Carrying amount	
At 31 March 2023	<u>6,652</u>
At 31 March 2022	<u>2,813</u>

16. Debtors

	2023 £	2022 £
Trade debtors	3,398	9,284
Other debtors	<u>—</u>	<u>1,015</u>
	<u>3,398</u>	<u>10,299</u>

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	965	409
Accruals and deferred income	3,223	4,587
Social security and other taxes	5,086	4,254
Other creditors	<u>24,877</u>	<u>1,134</u>
	<u>34,151</u>	<u>10,384</u>

18. Deferred Income

	2023 £	2022 £
At 1 April 2022	1,145	1,145
Amount released to income	<u>(1,145)</u>	<u>(1,145)</u>
At 31 March 2023	<u>—</u>	<u>—</u>

Live!

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,162 (2022: £4,788).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>94,716</u>	<u>240,926</u>	<u>(232,770)</u>	<u>102,872</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>161,397</u>	<u>269,925</u>	<u>(336,606)</u>	<u>94,716</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted Fund 3 - Steve Morgan Foundation	—	—	—	—
Restricted fund 10 -Other	—	143,640	(134,485)	9,155
Restricted fund 13 - B&Q	5,000	—	—	5,000
Restricted fund 14 - Westminster Foundation	10,000	5,000	(15,000)	—
Restricted fund 15 - TNL Community Funding	9,720	—	(9,720)	—
Restricted fund 16 -Mazaars	—	10,000	—	10,000
Restricted fund 17 - CWAC Transforming Care	—	29,185	(17,025)	12,160
	<u>24,720</u>	<u>187,825</u>	<u>(176,230)</u>	<u>36,315</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Fund 3 - Steve Morgan Foundation	—	35,119	(35,119)	—
Restricted fund 10 -Other	—	12,129	(12,129)	—
Restricted fund 13 - B&Q	—	5,000	—	5,000
Restricted fund 14 - Westminster Foundation	—	10,000	—	10,000
Restricted fund 15 - TNL Community Funding	—	9,720	—	9,720
Restricted fund 16 -Mazaars	—	—	—	—
Restricted fund 17 - CWAC Transforming Care	—	—	—	—
	<u>—</u>	<u>71,968</u>	<u>(47,248)</u>	<u>24,720</u>

B&Q

Funds were received towards a kitchen refurb but were not spent by the year end.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	6,652	–	6,652
Current assets	130,371	36,315	166,686
Creditors less than 1 year	(34,151)	–	(34,151)
Net assets	102,872	36,315	139,187

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	2,813	–	2,813
Current assets	102,287	24,720	127,007
Creditors less than 1 year	(10,384)	–	(10,384)
Net assets	94,716	24,720	119,436