

LIFEBRIDGE ASEND

England & Wales · Charity number 1172089

Details

Status	Registered
Legal form	Charitable company
Company number	09687513
Registered	2017-03-16
Register	View on the Charity Commission register

Contact

Address	LifeBridge ASEND Susan Isaacs Building Vernon Street Bolton BL1 2XN
Phone	01204391038
Website	www.lifebridge.co.uk

Activities

Objects: 'TO ACT AS A RESOURCE FOR YOUNG PEOPLE AGED 19-25 WITH SPECIAL EDUCATIONAL NEEDS AND DISABILITIES IN GREATER MANCHESTER AND SOUTH LANCASHIRE AND THE SURROUNDING AREAS BY PROVIDING ADVICE AND ASSISTANCE AND ORGANISING PROGRAMMES OF PHYSICAL, EDUCATIONAL AND OTHER ACTIVITIES AS A MEANS OF:(A) ADVANCING IN LIFE AND HELPING YOUNG PEOPLE BY DEVELOPING THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS INDEPENDENT, MATURE AND RESPONSIBLE INDIVIDUALS;(B) ADVANCING EDUCATION;(C) RELIEVING UNEMPLOYMENT;(D) PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE FOR PEOPLE LIVING IN THE AREA OF BENEFIT WHO HAVE NEED BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS.'

Activities: We act as a resource for young people with special educational needs and disabilities in the Greater Manchester, South Lancashire and surrounding areas by providing support, educational, physical and other activities to improve their life chances and wellbeing. We respond to the changing needs of current and future learning, to maximise the potential of every individual who participates.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Economic/community Development/employment, Other Charitable Purposes
- **Who:** People With Disabilities

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	-	-	-	-
2024-08-31	£976,114	£921,669	£316,437	0
2023-08-31	£855,738	£805,997	£261,992	0
2022-08-31	£775,392	£739,879	£212,251	0
2021-08-31	£740,846	£727,425	£176,738	0
2020-08-31	£692,086	£676,540	£163,317	0

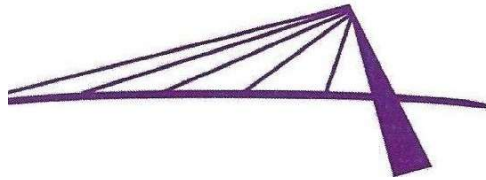
Trustees

Name	Role	Appointed
CAROLINE JANE DAWSON		2017-03-16
Jennifer Dunne		2024-05-09

Accounts

Registered company number
09687513

Registered charity number
1172089



Lifebridge Asend
(A company limited by guarantee)
Trustees' Report and Financial Statements

31 August 2024

**Lifebridge Asend
Report and accounts
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Lifebridge Asend
Reference and Administrative Details

Trustees

Caroline Dawson
Gary Johnson
Hannah Lane
Jennifer Dunne (appointed 9 May 2024)

Independent examiners

S.E.A Accountancy Limited
Shaw House
1 Shaw Street
Ashton-under-Lyne
OL6 6QJ

Registered office

Rumworth School
Armadale Road
Ladybridge
Bolton
BL3 4TP

Registered company number

09687513

Registered charity number

1172089

Lifebridge Asend
Registered number:
Trustees' Report

09687513

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and financial statements of the charity for the year ended 31 August 2024.

The trustees have adopted the provisions of 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 2019).

Trustees' responsibilities

The trustees, who are also the directors 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company and charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the 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 then apply them consistently;
- 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;
- 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 company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to independent examiner

Each person who was a Trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant information of which the charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a Trustee in order to make himself aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period 1st September 2023 to 31st August 2024

From Period start date: 1st September 2023
To Period end date: 31st August 2024

Charity name: LifeBridge ASEND

Charity registration number: 1172089

Objectives and Activities

	SORP Reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	LifeBridge ASEND acts as a resource for young people with special educational needs and disabilities in Greater Manchester, South Lancashire and surrounding areas by providing support, educational, physical and other activities to improve their life chances and wellbeing. We respond to the changing needs of current and future learning, to maximise the potential of every individual who participates.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	As a Specialist Post-19 Institution, we provide educational, enrichment and vocational opportunities to young adults between the ages of 19 and 25 with special needs, remaining focused on their individual needs. LifeBridge ASEND also offers extended non-educational provision for young adults at LifeBridge Plus. Our priority is to support young people with SEND to prepare themselves for adulthood, whilst working towards becoming more independent and ultimately gaining employment where possible. The Post-19 offer we deliver at LifeBridge ASEND provides an 'adult' environment for those young people who want to work; the offer helps to increase their confidence and ability to perform successfully in the workplace, the local community and the wider society. Young adults with special educational needs can be isolated in their local community. LifeBridge supports young adults with learning disabilities to organise social activities for themselves within the wider community.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have regard to Charity Commission guidance and are clear that LifeBridge ASEND is beneficial to a sufficiently wide section of the public and is not run for any particular personal benefit or gain. Being mindful of the core purposes of the charity underpins all of the decision-making processes, policies, practices and procedures undertaken by LifeBridge ASEND.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP Reference	
Policy on grant making	Para 1.38	Not applicable LifeBridge ASEND does not make any grants
Policy on social investment including program related investment	Para 1.38	Not applicable LifeBridge ASEND does not make any social investment
Contribution made by volunteers	Para 1.38	Not applicable LifeBridge ASEND does not have any volunteers
Other		Not applicable

Achievements and Performance

	SORP Reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The main achievements of LifeBridge ASEND during this year are: • Further to the Ofsted grading of 'Good' overall with 'Outstanding' Behaviours and Attitudes at the full Ofsted Inspection completed in June 2023, the provision continues to provide tailored education and wellbeing support for our young people which meets individual Education and Health Care Plan (EHCP) targets. • We have continued to utilise DfE capital investment to improve the Susan Isaacs premises as our long-term home to create an environment which is conducive to learning. This included carrying out external repairs to the walls of the building to future proof against water ingress and remedial work to the roof. We also re-modelled the internal gallery area to create a space more conducive to enhancing the socialisation skills of the young people who attend. • LifeBridge Plus provides vital support for young adults with SEND and makes a big difference to their lives. Regular social opportunities were organised for our young adults to take part in meaningful activities, socialising with peers and being supported to increase resilience and independence.

		• On the employability pathway, learners develop the skills that they need to progress into meaningful employment within the local community. A number of our young people undertake volunteering roles at charity shops, allotments, care homes and voluntary run cafes to make a contribution to society and feel a sense of self-worth and value. • The independence curriculum is relevant to learners who need further support to develop the skills they need to increase their independence in their daily lives. We continue to seek opportunities for learners on the independence pathway in either internal or external work placements where appropriate. • We have strengthened the staff team further with tutors and support staff who have the appropriate skill set to support our objectives and vision for our young adults.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	During this year, the main achievements of the young adults with learning disabilities who we work with, supported by our staff team, are: 37 young adults attended a full-time educational programme during the academic year. Learners achieved a range of accreditation including Functional Skills Maths & English (Entry Level 1 to Level 2), BTEC Work Skills and NCFE Awards. The delivery of the Duke of Edinburgh Award continues to be successful with learners having the opportunity to complete either the Bronze or Silver Award or work towards the Gold Award. Further to discussions with Bolton Local Authority, DFN Project Search and a local Asda store, we explored the possibility of commencing supported internships for our young people to increase chances of future sustainable employment. Following an application process and skills assessment, eight of our young people were offered an Asda supported internship due to commence in September 2024.
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		Leaders are ambitious for learners who attend LifeBridge and our priority is to support young adults with SEND to prepare themselves for adulthood, work towards becoming more independent and where possible gain employment. 100% of the 14 leavers in July 2024 transitioned to a positive destination. All of the 9 leavers on the employability pathway, transitioned into either voluntary or paid employment.
Performance of fundraising activities against objectives set	Para 1.41	We continue to plan fundraising events to raise additional funds to enhance our provision. A sponsored 'Santa Shuffle' took place in December 2023 and students raised £90.00 in total. This money was then used towards a college lunch and festivities for students so that they could socialise and dine together.
Investment performance against objectives	Para 1.41	LifeBridge ASEND does not make any investments.
Other		We received a donation of four family season tickets from BWFC, which enabled our families to attend with their young people and enjoy a sporting football event on a regular basis. Manchester football museum offered LifeBridge Plus an opportunity to attend the museum free of charge which was very well received. Warburtons provide a weekly supply of bakery products free of charge which enables our young people to have a good start to the day with a free breakfast on arrival or sandwiches using bread supplied. Carrs Pasties continue to supply free of charge pasties through their donations scheme. This has enabled us to provide hot meals for our young people.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	We have included our full accounts for the year which have been independently examined externally. Our financial position remains extremely strong. We continue to meet the ESFA Health Check in order to operate & receive funding from the ESFA for our young adults on their full-time educational programmes.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We are required by the ESFA to hold a significant contingency to cover our operational costs for a period of 3 months in the event of exceptional circumstances

		that might interrupt the normal flow of grant funding from central and local Government. We are also continuing to retain reserves in order to be able to make ongoing investment as capital works for our Susan Isaacs premises. We anticipate spending a significant amount of capital in the academic year 2024-2025 on the re-roofing of the building and the procurement of two new boilers, which are requirements of the building lease.
Amount of reserves held	Para 1.22	LifeBridge ASEND held reserves of £316,437 at the end of this year (2023: £261,992), of which £205,584 was restricted (2023: £191,820).
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider	Para 1.51	

network with which the charity works		
Relationship with any related parties	Para 1.51	
Other		

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

Additional information (optional)

You may choose to include further statements where relevant about:

Reference and Administrative details

Charity name	LifeBridge ASEND
Other name the charity uses	LifeBridge PLUS
Registered charity number	1172089
Charity's principal address	Rumworth School Armada Road Ladybridge Bolton BL3 4TP

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	*Name of person (or body) entitled to appoint trustee (if any)
Gary Johnson	Chair	Whole year	Gary Johnson
Hannah Lane		Whole year	Hannah Lane
Caroline Dawson		Whole year	Caroline Dawson
Jennifer Dunne		From 9 May 2024 onwards	Jennifer Dunne

*New trustees can be appointed on the agreement of $\frac{3}{4}$ of the existing trustees.

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
LifeBridge ASEND does not own any property		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Additional information (optional)

Type of adviser	Name	Address
None		

Name of chief executive or names of senior staff members (Optional information)

Senior Staff Member: Jane Haslam (Principal of LifeBridge ASEND)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

None

Other optional information

None

Declarations

The trustees declare that they have approved the trustees' report above.

Signature	
Full name	Gary Johnson
Position (e.g. Secretary, Chair, etc.)	Chair of Trustees
Date	28 th March 2025

Signature	
Full name	
Position (e.g. Secretary, Chair, etc.)	
Date	

Signature	
Full name	
Position (e.g. Secretary, Chair, etc.)	
Date	

Signature	
Full name	
Position (e.g. Secretary, Chair, etc.)	
Date	

Lifebridge Asend
Independent examiner's report
to the members of Lifebridge Asend

I report on the unaudited financial statements of Lifebridge Asend for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

Responsibilities and basis of report

As the trustees of the charitable company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the charitable company are not required to be audited for this year 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.

My examination was carried out in accordance with 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

I am qualified to undertake the examination, being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

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 requirement 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 (FRS102)

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.

Stephanie Stevens

for and on behalf of
S.E.A Accountancy Limited
Independent examiner
28 March 2025

Shaw House
1 Shaw Street
Ashton-under-Lyne
Lancashire
OL6 6QJ

Lifebridge Asend
Statement of Financial Activities (Incorporating an Income and Expenditure Account)
for the year ended 31 August 2024

	Notes	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Donations and legacies	4	968	-	968	1,788
Charitable activities	5	196,533	777,859	974,392	853,312
Other income	7	754	-	754	638
Total income		198,255	777,859	976,114	855,738
Expenditure on:					
Raising funds	8	28	109	137	498
Charitable activities	9	208,394	713,138	921,532	805,499
Total expenditure		208,422	713,247	921,669	805,997
(Net expenditure)/net income		(10,167)	64,612	54,445	49,741
Transfers between funds	26	50,848	(50,848)	-	-
Net movement in funds		40,681	13,764	54,445	49,741
Total funds brought forward	21	70,172	191,820	261,992	212,251
Total funds carried forward		110,853	205,584	316,437	261,992

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations.

Lifebridge Asend
Comparative Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 August 2023

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations and legacies	1,788	-	1,788	1,242
Charitable activities	153,121	700,191	853,312	773,895
Other income	638	-	638	255
Total income	155,547	700,191	855,738	775,392
Expenditure on:				
Raising funds	50	448	498	85
Charitable activities	149,834	655,665	805,499	739,794
Total expenditure	149,884	656,113	805,997	739,879
Net income	5,663	44,078	49,741	35,513
Transfers between funds	6,731	(6,731)	-	-
Net movement in funds	12,394	37,347	49,741	35,513
Total funds brought forward	57,778	154,473	212,251	176,738
Total funds carried forward	70,172	191,820	261,992	212,251

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations.

Lifebridge Asend
Statement of Financial Position
as at 31 August 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	15	128,592	88,746
Current assets			
Debtors	16	15,680	25,847
Cash at bank and in hand		392,859	298,618
		<u>408,539</u>	<u>324,465</u>
Creditors: amounts falling due within one year	17	<u>(220,694)</u>	<u>(151,219)</u>
Net current assets		187,845	173,246
Net assets		<u>316,437</u>	<u>261,992</u>
Funds			
Unrestricted funds			
General funds	21	110,853	70,172
Restricted funds	21	205,584	191,820
Total funds		<u>316,437</u>	<u>261,992</u>

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.

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees have acknowledged on the balance sheet as at 31 August 2024 their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Gary Johnson
Trustee
Approved by the board on 28 March 2025

Lifebridge Asend
Statement of Cash Flows
for the year ended 31 August 2024

	Notes	2024 £	2023 £
Operating activities			
Surplus for the financial year		54,445	49,741
Adjustments for:			
Depreciation	15	43,163	30,650
Decrease/(increase) in debtors	16	10,167	(1,683)
Increase/(decrease) in creditors	17	69,475	(209,016)
		<u>177,250</u>	<u>(130,308)</u>
Cash generated by/(used in) operating activities		<u>177,250</u>	<u>(130,308)</u>
Investing activities			
Payments to acquire tangible fixed assets	15	(83,009)	(28,097)
Cash used in investing activities		<u>(83,009)</u>	<u>(28,097)</u>
Net cash generated/(used)			
Cash generated by/(used in) operating activities		177,250	(130,308)
Cash used in investing activities		(83,009)	(28,097)
Net cash generated/(used)		<u>94,241</u>	<u>(158,405)</u>
Cash and cash equivalents at 1 September 2023		<u>298,618</u>	<u>457,023</u>
Cash and cash equivalents at 31 August 2024		<u>392,859</u>	<u>298,618</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>392,859</u>	<u>298,618</u>

**Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2024**

1 Summary of significant accounting policies

Basis of preparation

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

Income

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition is met.

Interest receivable

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is based on numbers of young people on the different pathways and also by proportional to income.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2024

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Individual items over £250 are treated as capital for the purposes of these accounts. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 5 years
Fixtures and equipment	over 4 years
Motor vehicles	over 3 years

Debtors

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

Creditors

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Legal status of the charity

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

2 Critical accounting estimates and judgements

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

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

3 Net income/ (expenditure)	2024	2023
	£	£
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation of owned fixed assets	43,163	30,650
Operating lease rentals - plant and machinery	1,040	1,239
Independent examiners' remuneration for independent examination services	822	798
Other accountancy services	13,793	13,219

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2024

4	Donations and legacies	Unrestricted £	Restricted £	Total 2024 £	2023 £
	Donations	968	-	968	1,788
		<u>968</u>	<u>-</u>	<u>968</u>	<u>1,788</u>
5	Charitable activities	Unrestricted £	Restricted £	Total 2024 £	2023 £
	Grants	-	777,859	777,859	700,191
	Lifebridge Plus	196,533	-	196,533	153,121
		<u>196,533</u>	<u>777,859</u>	<u>974,392</u>	<u>853,312</u>
	Grants received, included in the above, are as follows:			Total 2024 £	2023 £
	Bolton Metropolitan Borough Council			276,810	241,589
	Education and Skills Fund Agency			469,986	416,606
	Department for Education			31,063	41,996
				<u>777,859</u>	<u>700,191</u>
6	Charitable activities - by activity			2024 £	2023 £
	Income	Activity			
	Lifebridge Plus	Lifebridge Plus		196,533	153,121
	Grants	Independence Pathway		233,358	341,128
	Grants	Employability Pathway		544,501	359,063
				<u>974,392</u>	<u>853,312</u>
7	Other income	Unrestricted £	Restricted £	2024 £	2023 £
	Other income	754	-	754	638
		<u>754</u>	<u>-</u>	<u>754</u>	<u>638</u>
8	Raising funds	Unrestricted £	Restricted £	2024 £	2023 £
	Hospitality	28	109	137	498
		<u>28</u>	<u>109</u>	<u>137</u>	<u>498</u>

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2024

9 Charitable activities costs	Unrestricted £	Restricted £	2024 £	2023 £
Accountancy	2,923	11,692	14,615	14,017
Bank charges	21	81	102	108
Cleaning	408	1,631	2,039	1,970
Consulting	-	2,279	2,279	3,173
Depreciation	43,163	-	43,163	30,650
Educational expenditure	-	12,751	12,751	7,918
Equipment expensed	249	2,237	2,486	1,598
Hire of equipment	208	832	1,040	1,239
Hygiene/ personal care	32	130	162	9
Insurance	1,096	4,384	5,480	2,251
IT software and consumables	-	12,828	12,828	1,537
Legal expenses	290	1,158	1,448	853
Lifebridge Plus costs	6,428	-	6,428	5,606
Light and heat	3,987	15,947	19,934	16,704
Management fees	6,500	26,000	32,500	27,000
Other expenses	570	2,330	2,900	2,786
Printing, postage and stationery	1,144	4,573	5,717	6,374
Rates	563	2,255	2,818	2,613
Repairs and maintenance	3,081	12,327	15,408	34,719
Staff costs	133,213	591,705	724,918	631,602
Staff training	513	1,541	2,054	2,262
Subscriptions	-	5,377	5,377	4,946
Telephone and internet	158	628	786	767
Travel and subsistence	3,847	452	4,299	4,797
	<u>208,394</u>	<u>713,138</u>	<u>921,532</u>	<u>805,499</u>
10 Charitable activities costs - by activity	Direct costs	Support costs (see note 11)	Total 2024	Total 2023
	£	£	£	£
Lifebridge Plus	176,981	14,146	191,127	129,781
Independence Pathway	198,937	19,409	218,346	330,288
Employability Pathway	462,054	50,005	512,059	345,430
	<u>837,972</u>	<u>83,560</u>	<u>921,532</u>	<u>805,499</u>
11 Support costs	Premises costs	Admin costs (including admin staff)	Governance	Total 2024
	£	£	£	£
Lifebridge Plus	9,135	1,799	3,212	14,146
Independence Pathway	10,050	5,825	3,534	19,409
Employability Pathway	26,494	14,194	9,317	50,005
	<u>45,679</u>	<u>21,818</u>	<u>16,063</u>	<u>83,560</u>

12 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 (2023 : nil).

Trustees' expenses

No trustees' were paid expenses for the year ended 31 August 2024 (2023 : nil).

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2024

13 Staff costs	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Wages and salaries	133,213	591,705	724,918	631,602
	<u>133,213</u>	<u>591,705</u>	<u>724,918</u>	<u>631,602</u>

Seconded and third party staff

The above staff are seconded from Rumworth School and as such are not directly employed by the charity.

14 Government grants

Income from government grants comprises of grants made by local authorities to fund projects in line with the charity's objectives. See 'income from charitable activities' for details of these funds and any restrictions over their use.

15 Tangible fixed assets

	Motor Vehicles At cost £	Plant and machinery At cost £	Fixtures and equipment At cost £	Total £
Cost or valuation				
At 1 September 2023	37,782	97,452	32,219	167,453
Additions	-	76,665	6,344	83,009
Disposals	-	(12,544)	-	(12,544)
At 31 August 2024	<u>37,782</u>	<u>161,573</u>	<u>38,563</u>	<u>237,918</u>
Depreciation				
At 1 September 2023	33,469	36,375	8,863	78,707
Charge for the year	4,313	29,377	9,473	43,163
On disposals	-	(12,544)	-	(12,544)
At 31 August 2024	<u>37,782</u>	<u>53,208</u>	<u>18,336</u>	<u>109,326</u>
Carrying amount				
At 31 August 2024	<u>-</u>	<u>108,365</u>	<u>20,227</u>	<u>128,592</u>
At 31 August 2023	<u>4,313</u>	<u>61,077</u>	<u>23,356</u>	<u>88,746</u>

16 Debtors	2024 £	2023 £
Trade debtors	7,326	5,950
Prepayments	7,058	19,897
Accrued income	1,296	-
	<u>15,680</u>	<u>25,847</u>

17 Creditors: amounts falling due within one year	2024 £	2023 £
Trade creditors	120,537	23,847
Accruals	54,499	81,110
Deferred income	45,658	46,262
	<u>220,694</u>	<u>151,219</u>

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2024

18 Movement in deferred income

Income is deferred based on the service delivery of projects.

The movement in deferred income is below:

	2023 £	Released £	Deferred £	2024 £
Education and Skills Fund Agency	46,262	(46,262)	45,658	45,658
	<u>46,262</u>	<u>(46,262)</u>	<u>45,658</u>	<u>45,658</u>

19 Movement in deferred income - prior year

	2022 £	Released £	Deferred £	2023 £
Education and Skills Fund Agency	53,908	(53,908)	46,262	46,262
	<u>53,908</u>	<u>(53,908)</u>	<u>46,262</u>	<u>46,262</u>

20 Analysis of net assets between funds

	Unrestricted £	Restricted £	2024 £	2023 £
Fixed assets	128,592	-	128,592	88,746
Current assets	14,482	394,057	408,539	324,465
Current liabilities	(32,221)	(188,473)	(220,694)	(151,219)
	<u>110,853</u>	<u>205,584</u>	<u>316,437</u>	<u>261,992</u>

21 Movement in total funds

	At 1 September 2023 £	Net movement in funds £	Transfers between funds £	At 31 August 2024 £
Unrestricted funds				
General fund	70,172	(10,167)	50,848	110,853
Total unrestricted funds	70,172	(10,167)	50,848	110,853
Restricted funds				
Bolton Metropolitan Borough Council	70,470	20,041	-	90,511
Education and Skills Fund Agency	101,565	13,508	-	115,073
Department for Education	19,785	31,063	(50,848)	-
Total restricted funds	191,820	64,612	(50,848)	205,584
Total funds	261,992	54,445	-	316,437

22 Purpose of funds

Unrestricted funds

These funds are held for meeting the objectives of the charity and to provide reserves for future activities. Subject to charity legislation, they are free from all restrictions on their use.

Bolton Metropolitan Borough Council
Education and Skills Fund Agency
Department for Education

Educational funding.
Educational funding.
Capital expenditure such as buildings, vehicles or equipment.

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2024

23 Net movement in funds	Incoming resources £	Resources expensed £	Movement in funds £
General fund	198,255	(208,422)	(10,167)
Total unrestricted funds	198,255	(208,422)	(10,167)
Bolton Metropolitan Borough Council	276,810	(256,769)	20,041
Education and Skills Fund Agency	469,986	(456,478)	13,508
Department for Education	31,063	-	31,063
Total restricted funds	777,859	(713,247)	64,612
Total funds	976,114	(921,669)	54,445

24 Comparative movement in total funds	At 1 September 2022 £	Net movement in funds £	Transfers between funds £	At 31 August 2023 £
Unrestricted funds				
General fund	57,778	5,663	6,731	70,172
Total unrestricted funds	57,778	5,663	6,731	70,172
Restricted funds				
Bolton Metropolitan Borough Council	59,507	10,963	-	70,470
Education and Skills Fund Agency	94,966	6,599	-	101,565
Department for Education	-	26,516	(6,731)	19,785
Total restricted funds	154,473	44,078	(6,731)	191,820
Total funds	212,251	49,741	-	261,992

25 Comparative net movement in funds	Incoming resources £	Resources expensed £	Movement in funds £
Unrestricted funds			
General fund	155,547	(149,884)	5,663
	155,547	(149,884)	5,663
Bolton Metropolitan Borough Council	241,589	(230,626)	10,963
Education and Skills Fund Agency	416,606	(410,007)	6,599
Department for Education	41,996	(15,480)	26,516
	700,191	(656,113)	44,078
Total funds	855,738	(805,997)	49,741

26 Transfers between funds	To fund	Reason	Amount £
From fund			
Department for Education	Unrestricted	Purchase of fixed assets with restricted funds, that no longer have any restriction over their use	50,848
			<u>50,848</u>

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2024

27 Other financial commitments

Total future minimum lease payments under non-cancellable operating leases:

	Land and buildings 2024	Land and buildings 2023	Other 2024	Other 2023
	£	£	£	£
Falling due: within one year	-	-	-	1,176
	-	-	-	1,176

On 28 March 2024, the Charity signed a 28 year lease agreement with The Borough Council of Bolton for the Susan Isaacs building. The lease has a peppercorn rent (if demanded). The Charity is responsible for paying the insurance, rates and utilities on demand. During the year ended 31 August 2024, £nil rent was paid. The lease ends 27 March 2052.

28 Related party transactions

The following Trustees were employed by Rumworth School during the year: Jennifer Dunne (Head) and Caroline Dawson (Deputy Head). The Principal of Lifebridge Asend (Jane Haslam) is also employed by Rumworth School as Assistant Head.

Rumworth School and Lifebridge ASEND work closely together to enable both organisations to meet the requirements of Ofsted and maximise the outcomes of young people. Staff employed by Rumworth School are seconded to Lifebridge ASEND and their salary costs are recharged. A management fee is also charged for the provision of this service, which includes the payroll service, HR advice, support and administration, recruitment, occupational health and exam administration services.

	2024	2023
	£	£
Amount recharged for staff costs	696,310	631,602
Management fee	32,500	27,000
Other charges	1,094	1,391
Outstanding balance at reporting date	164,974	83,536

29 Presentation currency

The financial statements are presented in Sterling.

30 Legal form of entity and country of incorporation

Lifebridge Asend is a charitable company limited by guarantee and incorporated in England.

31 Principal place of operation

The address of the charity's principal place of operation and registered office is:

Rumworth School
 Armadale Road
 Ladybridge
 Bolton
 BL3 4TP

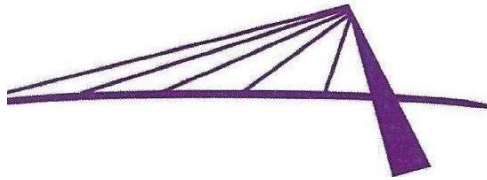
Lifebridge Asend
Detailed Statement of Financial Activities
for the year ended 31 August 2024
This schedule does not form part of the statutory accounts

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	968	-	968	1,788
Charitable activities				
Grants	-	777,859	777,859	700,191
Lifebridge Plus	196,533	-	196,533	153,121
	196,533	777,859	974,392	853,312
Other income				
Other income	754	-	754	638
Total income	198,255	777,859	976,114	855,738
EXPENDITURE				
Raising funds				
Hospitality	28	109	137	498
Charitable activities costs				
Accountancy	2,923	11,692	14,615	14,017
Bank charges	21	81	102	108
Cleaning	408	1,631	2,039	1,970
Consulting	-	2,279	2,279	3,173
Depreciation	43,163	-	43,163	30,650
Educational expenditure	-	12,751	12,751	7,918
Equipment expensed	249	2,237	2,486	1,598
Hire of equipment	208	832	1,040	1,239
Hygiene/ personal care	32	130	162	9
Insurance	1,096	4,384	5,480	2,251
IT software and consumables	-	12,828	12,828	1,537
Legal expenses	290	1,158	1,448	853
Lifebridge Plus costs	6,428	-	6,428	5,606
Light and heat	3,987	15,947	19,934	16,704
Management fees	6,500	26,000	32,500	27,000
Other expenses	570	2,330	2,900	2,786
Printing, postage and stationery	1,144	4,573	5,717	6,374
Rates	563	2,255	2,818	2,613
Repairs and maintenance	3,081	12,327	15,408	34,719
Staff costs	133,213	591,705	724,918	631,602
Staff training	513	1,541	2,054	2,262
Subscriptions	-	5,377	5,377	4,946
Telephone and internet	158	628	786	767
Travel and subsistence	3,847	452	4,299	4,797
	208,394	713,138	921,532	805,499
Total expenditure	208,422	713,247	921,669	805,997
(Net expenditure)/net income	(10,167)	64,612	54,445	49,741

Accounts

Registered company number
09687513

Registered charity number
1172089



Lifebridge Asend
(A company limited by guarantee)
Trustees' Report and Financial Statements

31 August 2023

**Lifebridge Asend
Report and accounts
Contents**

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Statement of cash flows	16
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Lifebridge Asend
Reference and Administrative Details

Trustees

Susan Banister (resigned 2 May 2023)
Caroline Dawson
Gary Johnson
Hannah Lane (appointed 7 June 2023)

Independent examiners

S.E.A Accountancy Limited
Shaw House
1 Shaw Street
Ashton-under-Lyne
OL6 6QJ

Registered office

Rumworth School
Armada Road
Ladybridge
Bolton
BL3 4TP

Registered company number

09687513

Registered charity number

1172089

Lifebridge Asend
Registered number:
Trustees' Report

09687513

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report and financial statements of the charity for the year ended 31 August 2023.

The trustees have adopted the provisions of 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 2019).

Trustees' responsibilities

The trustees, who are also the directors 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company and charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the 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 then apply them consistently;
- 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;
- 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 company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to independent examiner

Each person who was a Trustee at the time this report was approved confirms that:

- so far as he is aware, there is no relevant information of which the charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a Trustee in order to make himself aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period 1st September 2022 to 31st August 2023

From Period start date: 1st September 2022
To Period end date: 31st August 2023

Charity name: LifeBridge ASEND

Charity registration number: 1172089

Objectives and Activities

	SORP Reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	LifeBridge ASEND acts as a resource for young people with special educational needs and disabilities in Greater Manchester, South Lancashire and surrounding areas by providing support, educational, physical and other activities to improve their life chances and wellbeing. We respond to the changing needs of current and future learning, to maximise the potential of every individual who participates.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	As a Specialist Post-19 Institution, we provide educational, enrichment and vocational opportunities to young adults between the ages of 19 and 25 with special needs, remaining focused on their individual needs. LifeBridge ASEND also offers extended non-educational provision for young adults beyond the age of 25 up to 35. Our priority is to support young people with SEND to prepare themselves for adulthood, whilst working towards becoming more independent and ultimately gaining employment. The Post-19 offer we deliver at LifeBridge ASEND provides an 'adult' environment for those young people who want to work; the offer helps to increase their confidence and ability to perform successfully in the workplace, the local community and the wider society. Young adults with special educational needs can be isolated in their local community. LifeBridge supports young adults with learning disabilities to organise social activities for themselves within the wider community.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have regard to Charity Commission guidance and are clear that LifeBridge ASEND is beneficial to a sufficiently wide section of the public and is not run for any particular personal benefit or gain. Being mindful of the core purposes of the charity underpins all of the decision making processes, policies,

		practices and procedures undertaken by LifeBridge ASEND.
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP Reference	
Policy on grant making	Para 1.38	Not applicable LifeBridge ASEND does not make any grants
Policy on social investment including program related investment	Para 1.38	Not applicable LifeBridge ASEND does not make any social investment
Contribution made by volunteers	Para 1.38	Not applicable LifeBridge ASEND does not have any volunteers
Other		Not applicable

Achievements and Performance

	SORP Reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The main achievements of LifeBridge ASEND during this year are: • Graded 'Good' overall with 'Outstanding' Behaviours and Attitudes at the full Ofsted Inspection completed in June 2023 under part 8 of the Education and Inspections Act 2006. • Continuing to provide education and wellbeing support for our young people and using capital investment to improve the premises as our long-term home to create an environment which is conducive to learning. • Leaders are ambitious for learners who attend LifeBridge and 100% of leavers in July 2023 transitioned to a positive destination. • LifeBridge Plus provides vital support for young adults with SEND and makes a big difference to their lives. Regular social opportunities were organised for our young adults to take part in meaningful activities, socialising with peers and being supported to increase resilience and independence.

		• On the employability pathway, learners develop the skills that they need to progress into meaningful employment within the local community. A number of our young people undertake volunteering roles at charity shops, allotments, care homes and voluntary run cafes to make a contribution to society and feel a sense of self-worth and value. • The independence curriculum is relevant to learners who need further support to develop the skills they need to increase their independence in their daily lives. • Strengthened the staff team with tutors and support staff who have the appropriate skill set to support our objectives and vision for our young adults.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	During this year, the main achievements of the young adults with learning disabilities who we work with, supported by our staff team, are: 37 young adults attended a full-time educational programme during the academic year. Learners achieved a range of accreditation including Functional Skills Maths & English (Entry Level 1 to Level 2), BTEC Work Skills and NCFE Awards. The delivery of the Duke of Edinburgh Award was very successful with: ✓ 6 young people achieving the Bronze Award ✓ 17 young people achieving the Silver Award ✓ 5 young people achieving the Gold Award 82.5% of leavers on the employability pathway were supported into either voluntary or paid employment as their next destination. 28.6% of leavers on the independence pathway secured a voluntary role as their next destination. We are continuing to improve and build on this percentage for young people on the independence pathway. 12 young people attended a residential experience over three nights which was a huge success. The young
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		people experienced a range of activities including travelling by train and boat to areas in the Lake District. For some who had never experienced this before, this was an exciting new venture. Running a very popular Holiday Club open to both LifeBridge education and LifeBridge Plus attendees. The club was well attended and appreciated by both parents and carers and the young people who benefited from the opportunity to socialise with peers during non-term time.
Performance of fundraising activities against objectives set	Para 1.41	We continue to plan fundraising events to raise additional funds to enhance our provision. A sponsored walk is being planned for December 2023 for both LifeBridge education and LifeBridge Plus where it is anticipated we will raise funds to go towards the cost of a residential experience.
Investment performance against objectives	Para 1.41	LifeBridge ASEND does not make any investments.
Other		We received a donation of four family season tickets from BWFC, which enabled our families to attend with their young people and enjoy a sporting football event on a regular basis. Manchester football museum offered LifeBridge Plus an opportunity to attend the museum free of charge which was very well received. Carrs Pasties continue to supply free of charge pasties through their donations scheme. This has enabled us to provide hot meals for our young people. We hosted a community coffee morning and a football tournament which raised funds of £309.10 for Bolton Hospice. This enabled our young people to participate in supporting a worthwhile cause in the local community.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	We have included our full accounts for the year which have been independently examined externally. Our financial position remains extremely strong. We continue to meet the ESFA Health Check in order to operate & receive funding from the ESFA for our young adults on their full-time educational programmes.
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Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We are required by the ESFA to hold a significant contingency to cover our operational costs for a period of 3 months in the event of exceptional circumstances that might interrupt the normal flow of grant funding from central and local Government. We are also continuing to retain reserves in order to be able to make ongoing investment as capital works for our new premises.
Amount of reserves held	Para 1.22	LifeBridge ASEND held reserves of £261,992 at the end of this year, of which £191,820 was restricted.
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider	Para 1.51	

network with which the charity works		
Relationship with any related parties	Para 1.51	
Other		

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	
How is the charity constituted? (e.g. unincorporated association , CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

Additional information (optional)

You may choose to include further statements where relevant about:

Reference and Administrative details

Charity name	LifeBridge ASEND
Other name the charity uses	LifeBridge PLUS
Registered charity number	1172089
Charity's principal address	Rumworth School Armadale Road Ladybridge Bolton BL3 4TP

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Gary Johnson	Chair	Whole year	
Hannah Lane		24/5/22 – 31/8/23	
Caroline Dawson		Whole year	
Susan Banister		1/8/22 to 2/5/23	

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
LifeBridge ASEND does not own any property		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Additional information (optional)

Type of adviser	Name	Address
None		

None		
------	--	--

Name of chief executive or names of senior staff members (Optional information)

Senior Staff Member: Jane Haslam (Principal of LifeBridge ASEND)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

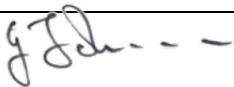
None

Other optional information

None

Declarations

The trustees declare that they have approved the trustees' report above.

Signature	
Full name	Gary Johnson
Position (e.g. Secretary, Chair, etc.)	Chair of Trustees
Date	26 th April 2024

Lifebridge Asend
Independent examiner's report
to the members of Lifebridge Asend

I report on the unaudited financial statements of Lifebridge Asend for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

Responsibilities and basis of report

As the trustees of the charitable company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the charitable company are not required to be audited for this year 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.

My examination was carried out in accordance with 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

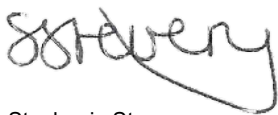
I am qualified to undertake the examination, being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

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 requirement 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 (FRS102)

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.



Stephanie Stevens

for and on behalf of
S.E.A Accountancy Limited
Independent examiner
26 April 2024

Shaw House
1 Shaw Street
Ashton-under-Lyne
Lancashire
OL6 6QJ

Lifebridge Asend
Statement of Financial Activities (Incorporating an Income and Expenditure Account)
for the year ended 31 August 2023

	Notes	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations and legacies	4	1,788	-	1,788	1,242
Charitable activities	5	153,121	700,191	853,312	773,895
Other income	7	638	-	638	255
Total income		155,547	700,191	855,738	775,392
Expenditure on:					
Raising funds	8	50	448	498	85
Charitable activities	9	149,834	655,665	805,499	739,794
Total expenditure		149,884	656,113	805,997	739,879
Net income		5,663	44,078	49,741	35,513
Transfers between funds	26	6,731	(6,731)	-	-
Net movement in funds		12,394	37,347	49,741	35,513
Total funds brought forward	21	57,778	154,473	212,251	176,738
Total funds carried forward		70,172	191,820	261,992	212,251

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations.

Lifebridge Asend
Comparative Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 August 2022

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Donations and legacies	1,242	-	1,242	890
Charitable activities	106,490	667,405	773,895	739,956
Other income	255	-	255	-
Total income	107,987	667,405	775,392	740,846
Expenditure on:				
Raising funds	9	76	85	158
Charitable activities	134,335	605,459	739,794	727,267
Total expenditure	134,344	605,535	739,879	727,425
(Net expenditure)/net income	(26,357)	61,870	35,513	13,421
Transfers between funds	68,548	(68,548)	-	-
Net movement in funds	42,191	(6,678)	35,513	13,421
Total funds brought forward	15,587	161,151	176,738	163,317
Total funds carried forward	57,778	154,473	212,251	176,738

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations.

**Lifebridge Asend
Statement of Financial Position
as at 31 August 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	15	88,746	91,299
Current assets			
Debtors	16	25,847	24,164
Cash at bank and in hand		298,618	457,023
		<u>324,465</u>	<u>481,187</u>
Creditors: amounts falling due within one year	17	<u>(151,219)</u>	<u>(360,235)</u>
Net current assets		173,246	120,952
Net assets		<u>261,992</u>	<u>212,251</u>
Funds			
Unrestricted funds			
General funds	21	70,172	57,778
Restricted funds	21	191,820	154,473
Total funds		<u>261,992</u>	<u>212,251</u>

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.

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

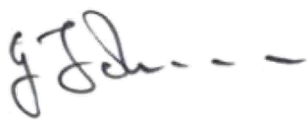
The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees have acknowledged on the balance sheet as at 31 August 2023 their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Gary Johnson
Trustee

Approved by the board on 26 April 2024



Lifebridge Asend
Statement of Cash Flows
for the year ended 31 August 2023

	Notes	2023 £	2022 £
Operating activities			
Surplus for the financial year		49,741	35,513
Adjustments for:			
Depreciation	15	30,650	22,779
Increase in debtors	16	(1,683)	(7,142)
(Decrease)/increase in creditors	17	(209,016)	184,684
		<u>(130,308)</u>	<u>235,834</u>
Cash (used in)/generated by operating activities		<u>(130,308)</u>	<u>235,834</u>
Investing activities			
Payments to acquire tangible fixed assets	15	(28,097)	(86,349)
Cash used in investing activities		<u>(28,097)</u>	<u>(86,349)</u>
Net cash (used)/generated			
Cash (used in)/generated by operating activities		(130,308)	235,834
Cash used in investing activities		(28,097)	(86,349)
Net cash (used)/generated		<u>(158,405)</u>	<u>149,485</u>
Cash and cash equivalents at 1 September 2022		457,023	307,538
Cash and cash equivalents at 31 August 2023		<u>298,618</u>	<u>457,023</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>298,618</u>	<u>457,023</u>

**Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2023**

1 Summary of significant accounting policies

Basis of preparation

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

Income

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition is met.

Interest receivable

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is based on numbers of young people on the different pathways and also by proportional to income.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2023

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Individual items over £100 are treated as capital for the purposes of these accounts. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 5 years
Fixtures and equipment	over 4 years
Motor vehicles	over 3 years

Debtors

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

Creditors

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Legal status of the charity

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

2 Critical accounting estimates and judgements

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

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

3 Net income/ (expenditure)	2023	2022
	£	£
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation of owned fixed assets	30,650	22,779
Operating lease rentals - plant and machinery	1,239	1,292
Independent examiners' remuneration for independent examination services	798	725
Other accountancy services	13,219	13,631

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2023

4	Donations and legacies	Unrestricted £	Restricted £	Total 2023 £	2022 £
	Donations	1,788	-	1,788	1,242
		<u>1,788</u>	<u>-</u>	<u>1,788</u>	<u>1,242</u>
5	Charitable activities	Unrestricted £	Restricted £	Total 2023 £	2022 £
	Grants	-	700,191	700,191	667,405
	Lifebridge Plus	153,121	-	153,121	106,490
		<u>153,121</u>	<u>700,191</u>	<u>853,312</u>	<u>773,895</u>
	Grants received, included in the above, are as follows:			Total 2023 £	2022 £
	Bolton Metropolitan Borough Council			241,589	237,060
	Education and Skills Fund Agency			416,606	402,130
	Department for Education			41,996	28,215
				<u>700,191</u>	<u>667,405</u>
6	Charitable activities - by activity			2023 £	2022 £
	Income	Activity			
	Lifebridge Plus	Lifebridge Plus		153,121	106,490
	Grants	Independence Pathway		341,128	324,167
	Grants	Employability Pathway		359,063	343,238
				<u>853,312</u>	<u>773,895</u>
7	Other income	Unrestricted £	Restricted £	2023 £	2022 £
	Other income	638	-	638	255
		<u>638</u>	<u>-</u>	<u>638</u>	<u>255</u>
8	Raising funds	Unrestricted £	Restricted £	2023 £	2022 £
	Hospitality	50	448	498	85
		<u>50</u>	<u>448</u>	<u>498</u>	<u>85</u>

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2023

9 Charitable activities costs	Unrestricted £	Restricted £	2023 £	2022 £
Accountancy	1,401	12,616	14,017	14,356
Bank charges	11	97	108	112
Cleaning	197	1,773	1,970	7,231
Consulting	-	3,173	3,173	1,000
Depreciation	30,650	-	30,650	22,779
Educational expenditure	-	7,918	7,918	7,168
Equipment expensed	160	1,438	1,598	2,391
Hire of equipment	124	1,115	1,239	1,292
Hygiene/ personal care	1	8	9	-
Insurance	225	2,026	2,251	2,303
IT software and consumables	-	1,537	1,537	757
Legal expenses	86	767	853	2,914
Lifebridge Plus costs	5,606	-	5,606	6,030
Light and heat	1,670	15,034	16,704	8,196
Management fees	2,700	24,300	27,000	27,000
Other expenses	235	2,551	2,786	998
Printing, postage and stationery	638	5,736	6,374	5,632
Rates	261	2,352	2,613	12,596
Repairs and maintenance	1,924	32,795	34,719	5,750
Staff costs	103,163	528,439	631,602	600,371
Staff training	226	2,036	2,262	315
Subscriptions	-	4,946	4,946	5,099
Telephone and internet	76	691	767	1,130
Travel and subsistence	480	4,317	4,797	4,374
	<u>149,834</u>	<u>655,665</u>	<u>805,499</u>	<u>739,794</u>

10 Charitable activities costs - by activity	Direct costs £	Support costs (see note 11) £	Total 2023 £	Total 2022 £
Lifebridge Plus	121,774	8,007	129,781	120,561
Independence Pathway	294,631	35,657	330,288	300,505
Employability Pathway	307,497	37,933	345,430	318,728
	<u>723,902</u>	<u>81,597</u>	<u>805,499</u>	<u>739,794</u>

11 Support costs	Premises costs £	Admin costs (including admin staff) £	Governance £	Total 2023 £
Lifebridge Plus	5,630	890	1,487	8,007
Independence Pathway	24,540	4,634	6,483	35,657
Employability Pathway	26,117	4,916	6,900	37,933
	<u>56,287</u>	<u>10,440</u>	<u>14,870</u>	<u>81,597</u>

12 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 (2022 : nil).

Trustees' expenses

No trustees' were paid expenses for the year ended 31 August 2023 (2022 : nil).

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2023

13 Staff costs	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Wages and salaries	103,163	528,439	631,602	600,371
	<u>103,163</u>	<u>528,439</u>	<u>631,602</u>	<u>600,371</u>

Seconded and third party staff

The above staff are seconded from Rumworth School and as such are not directly employed by the charity.

14 Government grants

Income from government grants comprises of grants made by local authorities to fund projects in line with the charity's objectives. See 'income from charitable activities' for details of these funds and any restrictions over their use.

15 Tangible fixed assets

	Motor Vehicles At cost £	Plant and machinery At cost £	Fixtures and equipment At cost £	Total £
Cost or valuation				
At 1 September 2022	37,782	90,841	12,816	141,439
Additions	-	6,731	21,366	28,097
Disposals	-	(120)	(1,963)	(2,083)
At 31 August 2023	<u>37,782</u>	<u>97,452</u>	<u>32,219</u>	<u>167,453</u>
Depreciation				
At 1 September 2022	27,040	18,604	4,496	50,140
Charge for the year	6,429	17,891	6,330	30,650
On disposals	-	(120)	(1,963)	(2,083)
At 31 August 2023	<u>33,469</u>	<u>36,375</u>	<u>8,863</u>	<u>78,707</u>
Carrying amount				
At 31 August 2023	<u>4,313</u>	<u>61,077</u>	<u>23,356</u>	<u>88,746</u>
At 31 August 2022	<u>10,742</u>	<u>72,237</u>	<u>8,320</u>	<u>91,299</u>

16 Debtors	2023 £	2022 £
Trade debtors	5,950	12,325
Prepayments	19,897	4,577
Accrued income	-	7,262
	<u>25,847</u>	<u>24,164</u>

17 Creditors: amounts falling due within one year	2023 £	2022 £
Trade creditors	23,847	27,680
Accruals	81,110	278,649
Deferred income	46,262	53,906
	<u>151,219</u>	<u>360,235</u>

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2023

18 Movement in deferred income

Income is deferred based on the service delivery of projects.

The movement in deferred income is below:

	2022 £	Released £	Deferred £	2023 £
Education and Skills Fund Agency	53,908	(53,908)	46,262	46,262
	<u>53,908</u>	<u>(53,908)</u>	<u>46,262</u>	<u>46,262</u>

19 Movement in deferred income - prior year

	2021 £	Released £	Deferred £	2022 £
Education and Skills Fund Agency	51,904	(51,904)	53,908	53,908
Bolton Metropolitan Borough Council	2,186	(2,186)	-	-
	<u>54,090</u>	<u>(54,090)</u>	<u>53,908</u>	<u>53,908</u>

20 Analysis of net assets between funds

	Unrestricted £	Restricted £	2023 £	2022 £
Fixed assets	88,746	-	88,746	91,299
Current assets	(6,047)	330,512	324,465	481,187
Current liabilities	(12,527)	(138,692)	(151,219)	(360,235)
	<u>70,172</u>	<u>191,820</u>	<u>261,992</u>	<u>212,251</u>

21 Movement in total funds

	At 1 September 2022 £	Net movement in funds £	Transfers between funds £	At 31 August 2023 £
Unrestricted funds				
General fund	57,778	5,663	6,731	70,172
Total unrestricted funds	57,778	5,663	6,731	70,172
Restricted funds				
Bolton Metropolitan Borough Council	59,507	10,963	-	70,470
Education and Skills Fund Agency	94,966	6,599	-	101,565
Department for Education	-	26,516	(6,731)	19,785
Total restricted funds	154,473	44,078	(6,731)	191,820
Total funds	212,251	49,741	-	261,992

22 Purpose of funds

Unrestricted funds

These funds are held for meeting the objectives of the charity and to provide reserves for future activities. Subject to charity legislation, they are free from all restrictions on their use.

Bolton Metropolitan Borough Council
Education and Skills Fund Agency
Department for Education

Educational funding.
Educational funding.
Capital expenditure such as buildings, vehicles or equipment.

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2023

23 Net movement in funds	Incoming resources £	Resources expensed £	Movement in funds £
General fund	155,547	(149,884)	5,663
Total unrestricted funds	155,547	(149,884)	5,663
Bolton Metropolitan Borough Council	241,589	(230,626)	10,963
Education and Skills Fund Agency	416,606	(410,007)	6,599
Department for Education	41,996	(15,480)	26,516
Total restricted funds	700,191	(656,113)	44,078
Total funds	855,738	(805,997)	49,741

24 Comparative movement in total funds	At 1 September 2021 £	Net movement in funds £	Transfers between funds £	At 31 August 2022 £
Unrestricted funds				
General fund	15,587	(26,357)	68,548	57,778
Total unrestricted funds	15,587	(26,357)	68,548	57,778
Restricted funds				
Bolton Metropolitan Borough Council	40,438	19,069	-	59,507
Education and Skills Fund Agency	80,380	14,586	-	94,966
Department for Education	40,333	28,215	(68,548)	-
Total restricted funds	161,151	61,870	(68,548)	154,473
Total funds	176,738	35,513	-	212,251

25 Comparative net movement in funds	Incoming resources £	Resources expensed £	Movement in funds £
Unrestricted funds			
General fund	107,987	(134,344)	(26,357)
	107,987	(134,344)	(26,357)
Bolton Metropolitan Borough Council	237,060	(217,991)	19,069
Education and Skills Fund Agency	402,130	(387,544)	14,586
Department for Education	28,215	-	28,215
	667,405	(605,535)	61,870
Total funds	775,392	(739,879)	35,513

26 Transfers between funds	To fund	Reason	Amount £
From fund			
Department for Education	Unrestricted	Purchase of fixed assets with restricted funds, that no longer have any restriction over their use	6,731
			<u>6,731</u>

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2023

27 Other financial commitments

Total future minimum lease payments under non-cancellable operating leases:

	Land and buildings 2023	Land and buildings 2022	Other 2023	Other 2022
	£	£	£	£
Falling due:				
within one year	-	-	1,176	1,176
within two to five years	-	-	-	1,176
	<u>-</u>	<u>-</u>	<u>1,176</u>	<u>2,352</u>

28 Related party transactions

The following Trustees were employed by Rumworth School during the year: Gary Johnson (Head - resigned 31/8/23) and Caroline Dawson (Deputy Head). Susan Banister (Trustee - resigned 2/5/23) was Chair of Governors for Rumworth School. The Principal of Lifebridge Asend (Jane Haslam) is also employed by Rumworth School.

Rumworth School and Lifebridge ASEND work closely together to enable both organisations to meet the requirements of Ofsted and maximise the outcomes of young people. Staff employed by Rumworth School are seconded to Lifebridge ASEND and their salary costs are recharged. A management fee is also charged for the provision of this service, which includes the payroll service, HR advice, support and administration, recruitment, occupational health and exam administration services.

	2023	2022
	£	£
Amount recharged for staff costs	631,602	600,371
Management fee	27,000	27,000
Other charges	1,391	902
Outstanding balance at reporting date	83,536	275,583

29 Presentation currency

The financial statements are presented in Sterling.

30 Legal form of entity and country of incorporation

Lifebridge Asend is a charitable company limited by guarantee and incorporated in England.

31 Principal place of operation

The address of the charity's principal place of operation and registered office is:

Rumworth School
 Armadale Road
 Ladybridge
 Bolton
 BL3 4TP

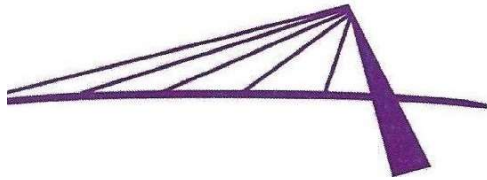
Lifebridge Asend
Detailed Statement of Financial Activities
for the year ended 31 August 2023
This schedule does not form part of the statutory accounts

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	1,788	-	1,788	1,242
Charitable activities				
Grants	-	700,191	700,191	667,405
Lifebridge Plus	153,121	-	153,121	106,490
	153,121	700,191	853,312	773,895
Other income				
Other income	638	-	638	255
Total income	155,547	700,191	855,738	775,392
EXPENDITURE				
Raising funds				
Hospitality	50	448	498	85
Charitable activities costs				
Accountancy	1,401	12,616	14,017	14,356
Bank charges	11	97	108	112
Cleaning	197	1,773	1,970	7,231
Consulting	-	3,173	3,173	1,000
Depreciation	30,650	-	30,650	22,779
Educational expenditure	-	7,918	7,918	7,168
Equipment expensed	160	1,438	1,598	2,391
Hire of equipment	124	1,115	1,239	1,292
Hygiene/ personal care	1	8	9	-
Insurance	225	2,026	2,251	2,303
IT software and consumables	-	1,537	1,537	757
Legal expenses	86	767	853	2,914
Lifebridge Plus costs	5,606	-	5,606	6,030
Light and heat	1,670	15,034	16,704	8,196
Management fees	2,700	24,300	27,000	27,000
Other expenses	235	2,551	2,786	998
Printing, postage and stationery	638	5,736	6,374	5,632
Rates	261	2,352	2,613	12,596
Repairs and maintenance	1,924	32,795	34,719	5,750
Staff costs	103,163	528,439	631,602	600,371
Staff training	226	2,036	2,262	315
Subscriptions	-	4,946	4,946	5,099
Telephone and internet	76	691	767	1,130
Travel and subsistence	480	4,317	4,797	4,374
	149,834	655,665	805,499	739,794
Total expenditure	149,884	656,113	805,997	739,879
Net income	5,663	44,078	49,741	35,513

Accounts

Registered company number
09687513

Registered charity number
1172089



Lifebridge Asend
(A company limited by guarantee)
Trustees' Report and Financial Statements

31 August 2022

**Lifebridge Asend
Report and accounts
Contents**

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Statement of financial position	14
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Lifebridge Asend
Reference and Administrative Details

Trustees

Susan Banister
Caroline Dawson
Gary Johnson

Independent examiners

S.E.A Accountancy Limited
Shaw House
1 Shaw Street
Ashton-under-Lyne
OL6 6QJ

Registered office

Rumworth School
Armada Road
Ladybridge
Bolton
BL3 4TP

Registered company number

09687513

Registered charity number

1172089



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period 1st Sept 2021 to 31st August 2022

From **Period start date:** 1st Sept 2021
To **Period end date:** 31st August 2022

Charity name: **LifeBridge ASEND**

Charity registration number: **1172089**

Objectives and Activities

	SORP Reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	LifeBridge ASEND acts as a resource for young people with special educational needs and disabilities in the Greater Manchester, South Lancashire and surrounding areas by providing support, educational, physical and other activities to improve their life chances and wellbeing. We respond to the changing needs of current and future learning, to maximise the potential of every individual who participates.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	As a Specialist Post-19 Institution, we provide educational, enrichment and vocational opportunities to young adults between the ages of 19 and 25 with special needs, remaining focused on their individual needs. LifeBridge ASEND also offers extended non-educational provision for young adults beyond the age of 25 up to 30. Our priority is to support young people with SEND to prepare themselves for adulthood, whilst working towards becoming more independent and ultimately gaining employment. The Post-19 offer we deliver at LifeBridge ASEND provides an 'adult' environment for those young people who want to work; the offer helps to increase their confidence and ability to perform successfully in the workplace, the local community and the wider society. Young adults with special educational needs can be isolated in their local community. LifeBridge supports young adults with learning disabilities to organise social activities for themselves within the wider community.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have regard to Charity Commission guidance and are clear that LifeBridge ASEND is beneficial to a sufficiently wide section of the public and is not run for any particular personal benefit or gain. Being mindful of the core purposes of the charity underpins all of the decision making processes,

		policies, practices and procedures undertaken by LifeBridge ASEND.
--	--	--

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP Reference	
Policy on grant making	Para 1.38	Not applicable LifeBridge ASEND does not make any grants
Policy on social investment including program related investment	Para 1.38	Not applicable LifeBridge ASEND does not make any social investment
Contribution made by volunteers	Para 1.38	Not applicable LifeBridge ASEND does not have any volunteers
Other		Not applicable

Achievements and Performance

	SORP Reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The main achievements of LifeBridge ASEND during this year are: - Continuing to provide education and wellbeing support for our young people and using capital investment to improve the premises as our long-term home to create an environment which is conducive to learning. - LifeBridge Plus provides vital support for young adults with SEND and makes a big difference to their lives. Regular social opportunities were organised for our young adults to take part in meaningful activities, socialising with peers and being supported to increase resilience and independence. - Strengthened the operational leadership for the organisation including replacing key staff with new people who have the appropriate skill set to

		support our objectives and vision for our young adults.
--	--	---

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	During this year, the main achievements of the young adults with learning disabilities who we work with, supported by our staff team, are: 35 young adults attended a full-time educational programme during this year. Learners achieved a range of accreditation including Functional Skills Maths & English (Entry Level 1 to Level 1/Level 2), BTEC Work Skills, NCFE Awards The delivery of the Duke of Edinburgh Award was very successful with: ✓ 6 young people achieving Bronze Award ✓ 17 young people achieving Silver Award ✓ 5 young people achieving Gold Award 62.5% of learners have been supported into either voluntary or paid employment as their next destination. 13 young adults have been supported into work experience placements during this year. • 7 young people attended a residential experience over two nights which was a huge success. Running a very popular Holiday Club offer open to all, which was attended by 23 young people over three separate holiday periods.
	Para 1.41	We continue to plan fundraising events which raise additional funds to enhance our provision.

Performance of fundraising activities against objectives set		We were able to resume our usual bag packing fundraising activity on two occasions at two local supermarkets and raised a total of £348.23. Fundraising monies raised were used towards the purchase of new picnic benches for the grounds which can be enjoyed by our young people during lunch and social time. Following the success of our charity football event in the summer term of 2021, we had hoped to host another event in 2022. Due to commitments of players, this was rescheduled and arrangements made for the event to take place in March 2023.
Investment performance against objectives	Para 1.41	LifeBridge ASEND does not make any investments.
Other		LifeBridge ASEND also received donations of pasties from a local producer which were used to provide lunches for young people attending LifeBridge Plus.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	We have included our full accounts for the year which have been independently examined externally. Our financial position remains extremely strong. We continue to meet the ESFA Health Check in order to operate & receive funding from the ESFA for our young adults on their full-time educational programmes.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We are required by the ESFA to hold a significant contingency to cover our operational costs for a period of 3 months in the event of exceptional circumstances that might interrupt the normal flow of grant funding from central and local Government. We are also continuing to retain reserves in order to be able to make ongoing investment as capital works for our new premises.
Amount of reserves held	Para 1.22	LifeBridge ASEND held reserves of £212,251 at the end of this year, of which £154,473 was restricted.
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable

Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable
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Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed , royal charter)	Para 1.25	
How is the charity constituted? (e.g. unincorporated association , CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

Additional information (optional)

You may choose to include further statements where relevant about:

	Para 1.51	
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Policies and procedures adopted for the induction and training of trustees		
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	LifeBridge ASEND
Other name the charity uses	LifeBridge PLUS
Registered charity number	1172089
Charity's principal address	Rumworth School Armada Road Ladybridge Bolton BL3 4TP

Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Gary Johnson	Chair	Whole year	Gary Johnson
Susan Banister		Whole year	Susan Banister
Caroline Dawson		Whole year	Caroline Dawson

Corporate trustees – names of the directors at the date the report was approved

Director name		
Gary Johnson		
Susan Banister		
Caroline Dawson		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
LifeBridge ASEND does not own any property		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Additional information (optional)

Type of adviser Name Address

None		
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Name of chief executive or names of senior staff members (Optional information)

Senior Staff Member: Jane Haslam (Principal of LifeBridge ASEND)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

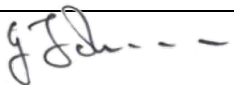
None

Other optional information

None

Declarations

The trustees declare that they have approved the trustees' report above.

Signature	
Full name	Gary Johnson
Position (e.g. Secretary, Chair, etc.)	Chair Of Trustees
Date	24 th May 2023
Signature	
Full name	

Signature	
Full name	
Position (e.g. Secretary, Chair, etc.)	
Date	
Signature	
Full name	

Signature	
Full name	
Position (e.g. Secretary, Chair, etc.)	
Date	
Signature	
Full name	

Lifebridge Asend
Independent examiner's report
to the members of Lifebridge Asend

I report on the unaudited financial statements of Lifebridge Asend for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

Responsibilities and basis of report

As the trustees of the charitable company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the charitable company are not required to be audited for this year 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.

My examination was carried out in accordance with 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

I am qualified to undertake the examination, being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

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 requirement 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 (FRS102)

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.



Stephanie Stevens

for and on behalf of
S.E.A Accountancy Limited
Independent examiner
24 May 2023

Shaw House
1 Shaw Street
Ashton-under-Lyne
Lancashire
OL6 6QJ

Lifebridge Asend
Statement of Financial Activities (Incorporating an Income and Expenditure Account)
for the year ended 31 August 2022

	Notes	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Donations and legacies	4	1,242	-	1,242	890
Charitable activities	5	106,490	667,405	773,895	739,956
Other income	7	255	-	255	-
Total income		107,987	667,405	775,392	740,846
Expenditure on:					
Raising funds	8	9	76	85	158
Charitable activities	9	134,335	605,459	739,794	727,267
Total expenditure		134,344	605,535	739,879	727,425
(Net expenditure)/net income		(26,357)	61,870	35,513	13,421
Transfers between funds	26	68,548	(68,548)	-	-
Net movement in funds		42,191	(6,678)	35,513	13,421
Total funds brought forward	21	15,587	161,151	176,738	163,317
Total funds carried forward		57,778	154,473	212,251	176,738

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations.

Lifebridge Asend
Comparative Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 August 2021

	Unrestricted	Restricted	2021 Total	2020 Total
	£	£	£	£
Donations and legacies	890	-	890	4,716
Charitable activities	77,082	662,874	739,956	687,296
Investments	-	-	-	20
Other income	-	-	-	54
Total income	77,972	662,874	740,846	692,086
Expenditure on:				
Raising funds	16	142	158	39
Charitable activities	112,487	614,780	727,267	676,501
Total expenditure	112,503	614,922	727,425	676,540
(Net expenditure)/net income	(34,531)	47,952	13,421	15,546
Transfers between funds	19,287	(19,287)	-	-
Net movement in funds	(15,244)	28,665	13,421	15,546
Total funds brought forward	30,831	132,486	163,317	147,771
Total funds carried forward	15,587	161,151	176,738	163,317

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations.

**Lifebridge Asend
Statement of Financial Position
as at 31 August 2022**

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	15	91,299	27,729
Current assets			
Debtors	16	24,164	17,022
Cash at bank and in hand		457,023	307,538
		<u>481,187</u>	<u>324,560</u>
Creditors: amounts falling due within one year	17	<u>(360,235)</u>	<u>(175,551)</u>
Net current assets		120,952	149,009
Net assets		<u>212,251</u>	<u>176,738</u>
Funds			
Unrestricted funds			
General funds	21	57,778	15,587
Restricted funds	21	154,473	161,151
Total funds		<u>212,251</u>	<u>176,738</u>

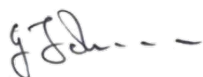
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees have acknowledged on the balance sheet as at 31 August 2022 their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Gary Johnson
Trustee

Approved by the board on 24 May 2023

Lifebridge Asend
Statement of Cash Flows
for the year ended 31 August 2022

	Notes	2022 £	2021 £
Operating activities			
Surplus for the financial year		35,513	13,421
Adjustments for:			
Depreciation	15	22,779	13,646
Increase in debtors	16	(7,142)	(11,206)
Increase/(decrease) in creditors	17	184,684	(24,942)
		<u>235,834</u>	<u>(9,081)</u>
Cash generated by/(used in) operating activities		<u>235,834</u>	<u>(9,081)</u>
Investing activities			
Payments to acquire tangible fixed assets	15	(86,349)	(21,968)
Cash used in investing activities		<u>(86,349)</u>	<u>(21,968)</u>
Net cash generated/(used)			
Cash generated by/(used in) operating activities		235,834	(9,081)
Cash used in investing activities		(86,349)	(21,968)
Net cash generated/(used)		<u>149,485</u>	<u>(31,049)</u>
Cash and cash equivalents at 1 September 2021		307,538	338,587
Cash and cash equivalents at 31 August 2022		<u>457,023</u>	<u>307,538</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>457,023</u>	<u>307,538</u>

**Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2022**

1 Summary of significant accounting policies

Basis of preparation

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

Income

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition is met.

Interest receivable

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is based on numbers of young people on the different pathways and also by proportional to income.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2022

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Individual items over £100 are treated as capital for the purposes of these accounts. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 5 years
Fixtures and equipment	over 4 years
Motor vehicles	over 3 years

Debtors

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

Creditors

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Legal status of the charity

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

2 Critical accounting estimates and judgements

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

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

3 Net income/ (expenditure)	2022	2021
	£	£
Net income/(expenditure) is stated after charging/(crediting):		
Depreciation of owned fixed assets	22,779	13,646
Operating lease rentals - plant and machinery	1,292	-
Independent examiners' remuneration for independent examination services	725	725
Other accountancy services	13,631	13,619

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2022

4	Donations and legacies	Unrestricted £	Restricted £	Total 2022 £	2021 £
	Donations	1,242	-	1,242	890
		<u>1,242</u>	<u>-</u>	<u>1,242</u>	<u>890</u>
5	Charitable activities	Unrestricted £	Restricted £	Total 2022 £	2021 £
	Grants	-	667,405	667,405	662,874
	Lifebridge Plus	106,490	-	106,490	77,082
		<u>106,490</u>	<u>667,405</u>	<u>773,895</u>	<u>739,956</u>
	Grants received, included in the above, are as follows:			Total 2022 £	2021 £
	Bolton Metropolitan Borough Council			237,060	227,604
	Education and Skills Fund Agency			402,130	406,709
	Department for Education			28,215	28,561
				<u>667,405</u>	<u>662,874</u>
6	Charitable activities - by activity			2022 £	2021 £
	Income	Activity			
	Lifebridge Plus	Lifebridge Plus		106,490	77,082
	Grants	Independence Pathway		324,167	321,967
	Grants	Employability Pathway		343,238	340,907
				<u>773,895</u>	<u>739,956</u>
7	Other income	Unrestricted £	Restricted £	2022 £	2021 £
	Other income	255	-	255	-
		<u>255</u>	<u>-</u>	<u>255</u>	<u>-</u>
8	Raising funds	Unrestricted £	Restricted £	2022 £	2021 £
	Hospitality	9	76	85	158
		<u>9</u>	<u>76</u>	<u>85</u>	<u>158</u>

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2022

9 Charitable activities costs	Unrestricted £	Restricted £	2022 £	2021 £
Accountancy	1,436	12,920	14,356	14,344
Bank charges	11	101	112	123
Cleaning	723	6,508	7,231	9,707
Consulting	-	1,000	1,000	400
Depreciation	22,779	-	22,779	13,646
Educational expenditure	-	7,168	7,168	3,390
Equipment expensed	239	2,152	2,391	661
Hire of equipment	129	1,163	1,292	-
Hygiene/ personal care	-	-	-	29
Insurance	231	2,072	2,303	1,572
IT software and consumables	-	757	757	891
Legal expenses	291	2,623	2,914	6,970
Lifebridge Plus costs	6,030	-	6,030	6,481
Light and heat	820	7,376	8,196	11,303
Management fees	2,700	24,300	27,000	27,000
Other expenses	49	949	998	396
Printing, postage and stationery	564	5,068	5,632	7,252
Rates	1,260	11,336	12,596	9,414
Rent	-	-	-	3,449
Repairs and maintenance	575	5,175	5,750	6,875
Staff costs	95,915	504,456	600,371	595,362
Staff training	32	283	315	838
Subscriptions	-	5,099	5,099	4,670
Telephone and internet	113	1,017	1,130	1,004
Travel and subsistence	438	3,936	4,374	1,490
	<u>134,335</u>	<u>605,459</u>	<u>739,794</u>	<u>727,267</u>
10 Charitable activities costs - by activity	Direct costs £	Support costs (see note 11) £	Total 2022 £	Total 2021 £
Lifebridge Plus	115,082	5,479	120,561	103,516
Independence Pathway	276,273	24,232	300,505	302,810
Employability Pathway	292,907	25,821	318,728	320,941
	<u>684,262</u>	<u>55,532</u>	<u>739,794</u>	<u>727,267</u>
11 Support costs	Premises costs £	Admin costs (including admin staff) £	Governance £	Total 2022 £
Lifebridge Plus	2,886	866	1,727	5,479
Independence Pathway	12,567	4,140	7,525	24,232
Employability Pathway	13,392	4,411	8,018	25,821
	<u>28,845</u>	<u>9,417</u>	<u>17,270</u>	<u>55,532</u>

12 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 (2021 : nil).

Trustees' expenses

No trustees' were paid expenses for the year ended 31 August 2022 (2021 : nil).

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2022

13 Staff costs	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Wages and salaries	95,915	504,456	600,371	595,362
	<u>95,915</u>	<u>504,456</u>	<u>600,371</u>	<u>595,362</u>

Seconded and third party staff

The above staff are seconded from Rumworth School and as such are not directly employed by the charity.

14 Government grants

Income from government grants comprises of grants made by local authorities to fund projects in line with the charity's objectives. See 'income from charitable activities' for details of these funds and any restrictions over their use.

15 Tangible fixed assets

	Motor Vehicles At cost £	Plant and machinery At cost £	Fixtures and equipment At cost £	Total £
Cost or valuation				
At 1 September 2021	37,782	20,400	6,064	64,246
Additions	-	76,772	9,577	86,349
Disposals	-	(6,331)	(2,825)	(9,156)
At 31 August 2022	<u>37,782</u>	<u>90,841</u>	<u>12,816</u>	<u>141,439</u>
Depreciation				
At 1 September 2021	18,035	14,625	3,857	36,517
Charge for the year	9,005	10,310	3,464	22,779
On disposals	-	(6,331)	(2,825)	(9,156)
At 31 August 2022	<u>27,040</u>	<u>18,604</u>	<u>4,496</u>	<u>50,140</u>
Carrying amount				
At 31 August 2022	<u>10,742</u>	<u>72,237</u>	<u>8,320</u>	<u>91,299</u>
At 31 August 2021	<u>19,747</u>	<u>5,775</u>	<u>2,207</u>	<u>27,729</u>

16 Debtors	2022 £	2021 £
Trade debtors	12,325	11,990
Prepayments	4,577	5,032
Accrued income	7,262	-
	<u>24,164</u>	<u>17,022</u>

17 Creditors: amounts falling due within one year	2022 £	2021 £
Trade creditors	27,680	108,736
Accruals	278,649	12,725
Deferred income	53,906	54,090
	<u>360,235</u>	<u>175,551</u>

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2022

18 Movement in deferred income

Income is deferred based on the service delivery of projects.

The movement in deferred income is below:

	2021 £	Released £	Deferred £	2022 £
Education and Skills Fund Agency	51,904	(51,904)	53,908	53,908
Bolton Metropolitan Borough Council	2,186	(2,186)	-	-
	<u>54,090</u>	<u>(54,090)</u>	<u>53,908</u>	<u>53,908</u>

19 Movement in deferred income - prior year

	2020 £	Released £	Deferred £	2021 £
Education and Skills Fund Agency	53,475	(53,475)	51,904	51,904
Bolton Metropolitan Borough Council	-	-	2,186	2,186
	<u>53,475</u>	<u>(53,475)</u>	<u>54,090</u>	<u>54,090</u>

20 Analysis of net assets between funds

	Unrestricted £	Restricted £	2022 £	2021 £
Fixed assets	91,299	-	91,299	27,729
Current assets	11,662	469,525	481,187	324,560
Current liabilities	(45,183)	(315,052)	(360,235)	(175,551)
	<u>57,778</u>	<u>154,473</u>	<u>212,251</u>	<u>176,738</u>

21 Movement in total funds

	At 1 September 2021 £	Net movement in funds £	Transfers between funds £	At 31 August 2022 £
Unrestricted funds				
General fund	15,587	(26,357)	68,548	57,778
Total unrestricted funds	15,587	(26,357)	68,548	57,778
Restricted funds				
Bolton Metropolitan Borough Council	40,438	19,069	-	59,507
Education and Skills Fund Agency	80,380	14,586	-	94,966
Department for Education	40,333	28,215	(68,548)	-
Total restricted funds	161,151	61,870	(68,548)	154,473
Total funds	176,738	35,513	-	212,251

22 Purpose of funds

Unrestricted funds

These funds are held for meeting the objectives of the charity and to provide reserves for future activities. Subject to charity legislation, they are free from all restrictions on their use.

Bolton Metropolitan Borough Council
Education and Skills Fund Agency
Department for Education

Educational funding.
Educational funding.
Capital expenditure such as buildings, vehicles or equipment.

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2022

23	Net movement in funds		Incoming resources £	Resources expensed £	Movement in funds £
	General fund		107,987	(134,344)	(26,357)
	Total unrestricted funds		107,987	(134,344)	(26,357)
	Bolton Metropolitan Borough Council		237,060	(217,991)	19,069
	Education and Skills Fund Agency		402,130	(387,544)	14,586
	Department for Education		28,215	-	28,215
	Total restricted funds		667,405	(605,535)	61,870
	Total funds		775,392	(739,879)	35,513
24	Comparative movement in total funds	At 1 September 2020 £	Net movement in funds £	Transfers between funds £	At 31 August 2021 £
	Unrestricted funds				
	General fund	30,831	(34,531)	19,287	15,587
	Total unrestricted funds	30,831	(34,531)	19,287	15,587
	Restricted funds				
	Bolton Metropolitan Borough Council	34,204	6,234	-	40,438
	Education and Skills Fund Agency	67,223	13,157	-	80,380
	Department for Education	31,059	28,561	(19,287)	40,333
	Total restricted funds	132,486	47,952	(19,287)	161,151
	Total funds	163,317	13,421	-	176,738
25	Comparative net movement in funds		Incoming resources £	Resources expensed £	Movement in funds £
	Unrestricted funds				
	General fund		77,972	(112,503)	(34,531)
			77,972	(112,503)	(34,531)
	Bolton Metropolitan Borough Council		227,604	(221,370)	6,234
	Education and Skills Fund Agency		406,709	(393,552)	13,157
	Department for Education		28,561	-	28,561
			662,874	(614,922)	47,952
	Total funds		740,846	(727,425)	13,421
26	Transfers between funds				
	From fund	To fund	Reason		Amount £
	Department for Education	Unrestricted	Purchase of fixed assets with restricted funds, that no longer have any restriction over their use		68,548
					<u>68,548</u>

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2022

27 Other financial commitments

Total future minimum lease payments under non-cancellable operating leases:

	Land and buildings 2022	Land and buildings 2021	Other 2022	Other 2021
	£	£	£	£
Falling due:				
within one year	-	-	1,176	-
within two to five years	-	-	1,176	-
	<u>-</u>	<u>-</u>	<u>2,352</u>	<u>-</u>

28 Related party transactions

The following Trustees are employed by Rumworth School: Gary Johnson (Head) and Caroline Dawson (Assistant Head). Susan Banister (Trustee) is Chair of Governors for Rumworth School.

Rumworth School and Lifebridge ASEND work closely together to enable both organisations to meet the requirements of Ofsted and maximise the outcomes of young people. Staff employed by Rumworth School are seconded to Lifebridge ASEND and their salary costs are recharged. A management fee is also charged for the provision of this service, which includes the payroll service, HR advice, support and administration, recruitment, occupational health and exam administration services.

Amount recharged for staff costs	600,371	595,362
Management fee	27,000	27,000
Other charges	902	660
Outstanding balance at reporting date	275,583	96,761

29 Presentation currency

The financial statements are presented in Sterling.

30 Legal form of entity and country of incorporation

Lifebridge Asend is a charitable company limited by guarantee and incorporated in England.

31 Principal place of operation

The address of the charity's principal place of operation and registered office is:

Rumworth School
 Armadale Road
 Ladybridge
 Bolton
 BL3 4TP

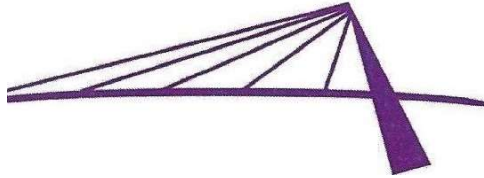
Lifebridge Asend
Detailed Statement of Financial Activities
for the year ended 31 August 2022
This schedule does not form part of the statutory accounts

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	1,242	-	1,242	890
Charitable activities				
Grants	-	667,405	667,405	662,874
Lifebridge Plus	106,490	-	106,490	77,082
	106,490	667,405	773,895	739,956
Other income				
Other income	255	-	255	-
Total income	107,987	667,405	775,392	740,846
EXPENDITURE				
Raising funds				
Hospitality	9	76	85	158
Charitable activities costs				
Accountancy	1,436	12,920	14,356	14,344
Bank charges	11	101	112	123
Cleaning	723	6,508	7,231	9,707
Consulting	-	1,000	1,000	400
Depreciation	22,779	-	22,779	13,646
Educational expenditure	-	7,168	7,168	3,390
Equipment expensed	239	2,152	2,391	661
Hire of equipment	129	1,163	1,292	-
Hygiene/ personal care	-	-	-	29
Insurance	231	2,072	2,303	1,572
IT software and consumables	-	757	757	891
Legal expenses	291	2,623	2,914	6,970
Lifebridge Plus costs	6,030	-	6,030	6,481
Light and heat	820	7,376	8,196	11,303
Management fees	2,700	24,300	27,000	27,000
Other expenses	49	949	998	396
Printing, postage and stationery	564	5,068	5,632	7,252
Rates	1,260	11,336	12,596	9,414
Rent	-	-	-	3,449
Repairs and maintenance	575	5,175	5,750	6,875
Staff costs	95,915	504,456	600,371	595,362
Staff training	32	283	315	838
Subscriptions	-	5,099	5,099	4,670
Telephone and internet	113	1,017	1,130	1,004
Travel and subsistence	438	3,936	4,374	1,490
	134,335	605,459	739,794	727,267
Total expenditure	134,344	605,535	739,879	727,425
(Net expenditure)/net income	(26,357)	61,870	35,513	13,421

Accounts

Registered company number
09687513

Registered charity number
1172089



Lifebridge Asend
(A company limited by guarantee)
Trustees' Report and Financial Statements

31 August 2021

**Lifebridge Asend
Report and accounts
Contents**

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Statement of cash flows	14
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Lifebridge Asend
Reference and Administrative Details

Trustees

Susan Banister
Caroline Dawson
Gary Johnson

Independent examiners

S.E.A Accountancy Limited
Shaw House
1 Shaw Street
Ashton-under-Lyne
OL6 6QJ

Registered office

Rumworth School
Armada Road
Ladybridge
Bolton
BL3 4TP

Registered company number

09687513

Registered charity number

1172089



Trustees' Annual Report for the period

From Period start date 1st Sept 2020

To Period end date 31st August 2021

Charity name: LifeBridge ASEND

Charity registration number: 1172089

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	LifeBridge ASEND act as a resource for young people with special educational needs and disabilities in the Greater Manchester, South Lancashire and surrounding areas by providing support, educational, physical and other activities to improve their life chances and wellbeing. We respond to the changing needs of current and future learning, to maximise the potential of every individual who participates.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	As a Specialist Post-19 Institution, we provide educational, enrichment and vocational opportunities to young adults between the ages of 19 and 25 with special needs, remaining focused on their individual needs. LifeBridge ASEND also offers extended non-educational provision for young adults beyond the age of 25 up to 30. Our priority is to support young people with SEND to prepare themselves for adulthood, whilst working towards becoming more independent and ultimately gaining employment. The Post-19 offer we deliver at LifeBridge ASEND provides an 'adult' environment for those young people who want to work; the offer helps to increase their confidence and ability to perform successfully in the workplace, the local community and the wider society. Young adults with special educational needs can be isolated in their local community. LifeBridge supports young adults with learning disabilities to organise social activities for themselves within the wider community.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have regard to Charity Commission guidance and are clear that LifeBridge ASEND is beneficial to a sufficiently wide section of the public and is not run for any particular personal benefit or gain. Being mindful of the core purposes of the charity underpins all of the decision making processes, policies, practices

		and procedures undertaken by LifeBridge ASEND.
--	--	--

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not applicable LifeBridge ASEND does not make any grants
Policy on social investment including program related investment	Para 1.38	Not applicable LifeBridge ASEND does not make any social investment
Contribution made by volunteers	Para 1.38	Not applicable LifeBridge ASEND does not have any volunteers
Other		Not applicable

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	In spite of the global pandemic, the main achievements of LifeBridge ASEND during this year are: • remaining open to all young adults and their families who needed us during the pandemic and continuing to provide education and wellbeing support • relocating the college to more appropriate and single storey premises as our long-term home which has good indoor and outdoor spaces, and in which we have begun capital investment made possible by the significant rent reduction now payable • restructuring the operational leadership for the organisation including replacing key staff with new people who have the right skill set to support our objectives and vision for our young adults

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	During this year, these are the main achievements of the young adults with learning disabilities who we work with, supported by our staff team:
-------------------------------------	-----------	---

		• 34 young adults have attended for a fulltime educational programme during this year • 3 young adults have been supported into paid employment during this year • 3 young adults have been supported into voluntary employment during this year • 13 young adults have been supported into work experience placements during this year • 34 young adults have been supported to attend recreational and leisure activities on a weekly basis (via remote learning platforms during lockdown) in order to promote social welfare • setting up and running very successful Holiday Club offer open to all, which was attended by 14 young people over a four week period. • the purchase of a new minibus to transport our young people to leisure, enrichment and vocational activities to improve personal wellbeing and develop skills, capacities and capabilities to enable them to participate in society as mature and responsible adults.
Performance of fundraising activities against objectives set	Para 1.41	Due to the pandemic, we were unable to complete some of our planned fundraising events. We were however able to host a very successful charity football event in the summer term and this raised a total amount of £557.41. We have also been able to resume our usual bag packing fundraising activity at a local supermarket for the forthcoming year. Fundraising monies raised were used (together with some of our reserves) to contribute to the purchase of dining tables and chairs to enhance the recreational seating area.
Investment performance against objectives	Para 1.41	LifeBridge ASEND does not make any investments.
Other		LifeBridge ASEND also received a donation of a BMX sporting activity at Manchester Velodrome and a donation of a kayaking activity from Salford watersports Centre. This enabled some of our young people to participate in physical activities that promoted healthy lifestyles, being active and improve personal wellbeing.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	We have included our full accounts for this year which have been independently examined externally. Our financial position remains extremely strong. We continue to meet the ESFA Health Check in order to operate & receive funding from the ESFA for our young adults on their full-time educational programmes.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We are required by the ESFA to hold a significant contingency to cover our operational costs for a period of 3 months in the event of exceptional circumstances that might interrupt the normal flow of grant funding from central and local Government. We are also continuing to retain reserves in order to be able to make ongoing investment as capital works for our new premises.
Amount of reserves held	Para 1.22	LifeBridge ASEND held reserves of £176,738 at the end of this year, of which £161,151 is restricted.
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	LifeBridge ASEND
Other name the charity uses	LifeBridge PLUS
Registered charity number	1172089
Charity's principal address	Rumworth School Armada Road Ladybridge Bolton BL3 4TP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Gary Johnson	Chair	Whole year	
2	Susan Banister		Whole year	
3	Caroline Dawson		Whole year	
4				

Corporate trustees – names of the directors at the date the report was approved

Director name		
Gary Johnson		
Susan Banister		
Caroline Dawson		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
LifeBridge ASEND does not own any property		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
None		

Name of chief executive or names of senior staff members (Optional information)

Senior Staff Member: Jane Haslam (Head of LifeBridge ASEND)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

None

Other optional information

None

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature	
Full name	Gary Johnson
Position (eg Secretary, Chair, etc)	Chair of Trustees
Date	9 th May 2022

Signature	
Full name	
Position (eg Secretary, Chair, etc)	
Date	

Signature	
Full name	
Position (eg Secretary, Chair, etc)	
Date	

Lifebridge Asend
Independent examiner's report
to the members of Lifebridge Asend

I report on the unaudited financial statements of Lifebridge Asend for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

Responsibilities and basis of report

As the trustees of the charitable company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the charitable company are not required to be audited for this year 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.

My examination was carried out in accordance with 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

I am qualified to undertake the examination, being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

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 requirement 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 (FRS102)

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.



Stephanie Stevens

for and on behalf of
S.E.A Accountancy Limited
Independent examiner
9 May 2022

Shaw House
1 Shaw Street
Ashton-under-Lyne
Lancashire
OL6 6QJ

Lifebridge Asend
Statement of Financial Activities (Incorporating an Income and Expenditure Account)
for the year ended 31 August 2021

	Notes	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Donations and legacies	4	890	-	890	4,716
Charitable activities	5	77,082	662,874	739,956	687,296
Investments	7	-	-	-	20
Other income	8	-	-	-	54
Total income		77,972	662,874	740,846	692,086
Expenditure on:					
Raising funds	9	16	142	158	39
Charitable activities	10	112,487	614,780	727,267	676,501
Total expenditure		112,503	614,922	727,425	676,540
(Net expenditure)/net income		(34,531)	47,952	13,421	15,546
Transfers between funds	27	19,287	(19,287)	-	-
Net movement in funds		(15,244)	28,665	13,421	15,546
Total funds brought forward	22	30,831	132,486	163,317	147,771
Total funds carried forward		15,587	161,151	176,738	163,317

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations.

Lifebridge Asend
Comparative Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the year ended 31 August 2020

	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Donations and legacies	4,716	-	4,716	3,803
Charitable activities	80,404	606,892	687,296	642,359
Investments	20	-	20	17
Other income	54	-	54	466
Total income	85,194	606,892	692,086	646,645
Expenditure on:				
Raising funds	9	30	39	-
Charitable activities	85,213	591,288	676,501	608,301
Other expenditure	-	-	-	180
Total expenditure	85,222	591,318	676,540	608,481
(Net expenditure)/net income	(28)	15,574	15,546	38,164
Net movement in funds	(28)	15,574	15,546	38,164
Total funds brought forward	30,859	116,912	147,771	109,607
Total funds carried forward	30,831	132,486	163,317	147,771

The statement of financial activities includes all gains and losses recognised in the year.

All activities derive from continuing operations.

**Lifebridge Asend
Statement of Financial Position
as at 31 August 2021**

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	16	27,729	19,407
Current assets			
Debtors	17	17,022	5,816
Cash at bank and in hand		307,538	338,587
		<u>324,560</u>	<u>344,403</u>
Creditors: amounts falling due within one year	18	<u>(175,551)</u>	<u>(200,493)</u>
Net current assets		149,009	143,910
Net assets		<u>176,738</u>	<u>163,317</u>
Funds			
Unrestricted funds			
General funds	22	15,587	30,831
Restricted funds	22	161,151	132,486
Total funds		<u>176,738</u>	<u>163,317</u>

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.

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees have acknowledged on the balance sheet as at 31 August 2021 their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Gary Johnson
Trustee

Approved by the board on 9 May 2022

Lifebridge Asend
Statement of Cash Flows
for the year ended 31 August 2021

	Notes	2021 £	2020 £
Operating activities			
Surplus for the financial year		13,421	15,546
Adjustments for:			
Interest receivable	7	-	(20)
Depreciation	16	13,646	7,809
(Increase)/decrease in debtors	17	(11,206)	9,985
(Decrease)/increase in creditors	18	(24,942)	37,877
		<u>(9,081)</u>	<u>71,197</u>
Cash (used in)/generated by operating activities		<u>(9,081)</u>	<u>71,197</u>
Investing activities			
Payments to acquire tangible fixed assets	16	(21,968)	-
Interest receivable	7	-	20
		<u>(21,968)</u>	<u>20</u>
Cash (used in)/generated by investing activities		<u>(21,968)</u>	<u>20</u>
Net cash (used)/generated			
Cash (used in)/generated by operating activities		(9,081)	71,197
Cash (used in)/generated by investing activities		(21,968)	20
		<u>(31,049)</u>	<u>71,217</u>
Net cash (used)/generated		<u>(31,049)</u>	<u>71,217</u>
Cash and cash equivalents at 1 September 2020		338,587	267,370
Cash and cash equivalents at 31 August 2021		<u>307,538</u>	<u>338,587</u>
Cash and cash equivalents comprise:			
Cash at bank		<u>307,538</u>	<u>338,587</u>

**Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2021**

1 Summary of significant accounting policies

Basis of preparation

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

Income

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition is met.

Interest receivable

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is based on numbers of young people on the different pathways and also by proportional to income.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2021

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Individual items over £100 are treated as capital for the purposes of these accounts. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 5 years
Fixtures and equipment	over 4 years
Motor vehicles	over 3 years

Debtors

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

Creditors

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Legal status of the charity

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

2 Critical accounting estimates and judgements

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

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

3	Net income/ (expenditure)		2021	2020	
			£	£	
	Net income/(expenditure) is stated after charging/(crediting):				
	Depreciation of owned fixed assets		13,646	7,809	
	Independent examiners' remuneration for independent examination services		725	725	
	Other accountancy services		13,619	8,859	
4	Donations and legacies	Unrestricted	Restricted	Total 2021	2020
		£	£	£	£
	Donations	890	-	890	4,716
		890	-	890	4,716

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2021

5	Charitable activities	Unrestricted £	Restricted £	Total 2021 £	2020 £
	Grants	-	662,874	662,874	606,892
	Lifebridge Plus income	77,082	-	77,082	80,404
		<u>77,082</u>	<u>662,874</u>	<u>739,956</u>	<u>687,296</u>
	Grants received, included in the above, are as follows:			Total 2021 £	2020 £
	Bolton Metropolitan Borough Council			227,604	191,414
	Education and Skills Fund Agency			406,709	384,419
	Department for Education			28,561	31,059
				<u>662,874</u>	<u>606,892</u>
6	Charitable activities - by activity			2021 £	2020 £
	Income		Activity	£	£
	Lifebridge Plus income		Lifebridge Plus	77,082	80,404
	Grants		Independence Pathway	321,967	157,792
	Grants		Employability Pathway	340,907	236,688
	Grants		Transitions Pathway	-	212,412
				<u>739,956</u>	<u>687,296</u>
7	Investments	Unrestricted £	Restricted £	2021 £	2020 £
	Bank interest receivable	-	-	-	20
		<u>-</u>	<u>-</u>	<u>-</u>	<u>20</u>
8	Other income	Unrestricted £	Restricted £	2021 £	2020 £
	Other income	-	-	-	54
		<u>-</u>	<u>-</u>	<u>-</u>	<u>54</u>
9	Raising funds	Unrestricted £	Restricted £	2021 £	2020 £
	Hospitality	16	142	158	39
		<u>16</u>	<u>142</u>	<u>158</u>	<u>39</u>

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2021

10 Charitable activities costs	Unrestricted £	Restricted £	2021 £	2020 £
Accountancy	1,434	12,910	14,344	9,584
Bank charges	12	111	123	230
Cleaning	971	8,736	9,707	2,232
Consulting	-	400	400	23,400
Depreciation	9,639	4,007	13,646	7,809
Educational expenditure	-	3,390	3,390	10,746
Equipment expensed	66	595	661	521
Hygiene/ personal care	3	26	29	210
Insurance	157	1,415	1,572	1,887
IT software and consumables	-	891	891	5,867
Legal expenses	697	6,273	6,970	-
Lifebridge Plus costs	6,481	-	6,481	7,017
Light and heat	1,130	10,173	11,303	714
Management fees	2,700	24,300	27,000	27,000
Other expenses	49	347	396	423
Printing, postage and stationery	726	6,526	7,252	2,972
Rates	941	8,473	9,414	2,057
Rent	345	3,104	3,449	103,720
Repairs and maintenance	688	6,187	6,875	7,382
Staff costs	86,115	509,247	595,362	451,970
Staff training	84	754	838	4,591
Subscriptions	-	4,670	4,670	3,507
Telephone and internet	100	904	1,004	63
Travel and subsistence	149	1,341	1,490	2,599
	<u>112,487</u>	<u>614,780</u>	<u>727,267</u>	<u>676,501</u>
11 Charitable activities costs - by activity	Direct costs £	Support costs (see note 12) £	Total 2021 £	Total 2020 £
Lifebridge Plus	97,968	5,548	103,516	78,341
Independence Pathway	274,815	27,995	302,810	156,650
Employability Pathway	291,137	29,804	320,941	230,929
Transitions Pathway	-	-	-	210,581
	<u>663,920</u>	<u>63,347</u>	<u>727,267</u>	<u>676,501</u>
12 Support costs	Premises costs £	Admin costs (including admin staff) £	Governance £	Total 2021 £
Lifebridge Plus	3,261	853	1,434	5,548
Independence Pathway	14,211	4,149	9,635	27,995
Employability Pathway	15,141	4,418	10,245	29,804
	<u>32,613</u>	<u>9,420</u>	<u>21,314</u>	<u>63,347</u>

13 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 (2020 : nil).

Trustees' expenses

No trustees' were paid expenses for the year ended 31 August 2021 (2020 : nil).

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2021

14 Staff costs	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Wages and salaries	86,115	509,247	595,362	451,970
	<u>86,115</u>	<u>509,247</u>	<u>595,362</u>	<u>451,970</u>

Seconded and third party staff

The above staff are seconded from Rumworth School and as such are not directly employed by the charity.

15 Government grants

Income from government grants comprises of grants made by local authorities to fund projects in line with the charity's objectives. See 'income from charitable activities' for details of these funds and any restrictions over their use.

16 Tangible fixed assets

	Motor Vehicles At cost £	Plant and machinery At cost £	Fixtures and equipment At cost £	Total £
Cost or valuation				
At 1 September 2020	18,495	18,996	4,787	42,278
Additions	19,287	1,404	1,277	21,968
At 31 August 2021	<u>37,782</u>	<u>20,400</u>	<u>6,064</u>	<u>64,246</u>
Depreciation				
At 1 September 2020	9,761	10,616	2,494	22,871
Charge for the year	8,274	4,009	1,363	13,646
At 31 August 2021	<u>18,035</u>	<u>14,625</u>	<u>3,857</u>	<u>36,517</u>
Carrying amount				
At 31 August 2021	<u>19,747</u>	<u>5,775</u>	<u>2,207</u>	<u>27,729</u>
At 31 August 2020	<u>8,734</u>	<u>8,380</u>	<u>2,293</u>	<u>19,407</u>

17 Debtors	2021 £	2020 £
Trade debtors	11,990	2,145
Prepayments	5,032	3,671
Accrued income	-	-
	<u>17,022</u>	<u>5,816</u>

18 Creditors: amounts falling due within one year	2021 £	2020 £
Trade creditors	108,736	82,488
Accruals	12,725	64,530
Deferred income	54,090	53,475
	<u>175,551</u>	<u>200,493</u>

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2021

19 Movement in deferred income

Income is deferred based on the service delivery of projects.

The movement in deferred income is below:

	2020 £	Released £	Deferred £	2021 £
Education and Skills Fund Agency	53,475	(53,475)	51,904	51,904
Bolton Metropolitan Borough Council	-	-	2,186	2,186
	<u>53,475</u>	<u>(53,475)</u>	<u>54,090</u>	<u>54,090</u>

20 Movement in deferred income - prior year

	2019 £	Released £	Deferred £	2020 £
Education and Skills Fund Agency	52,010	(52,010)	53,475	53,475
Department for Education	17,241	(17,241)	-	-
	<u>69,251</u>	<u>(69,251)</u>	<u>53,475</u>	<u>53,475</u>

21 Analysis of net assets between funds

	Unrestricted £	Restricted £	2021 £	2020 £
Fixed assets	27,729	-	27,729	19,407
Current assets	109,319	215,241	324,560	344,403
Current liabilities	(121,461)	(54,090)	(175,551)	(200,493)
	<u>15,587</u>	<u>161,151</u>	<u>176,738</u>	<u>163,317</u>

22 Movement in total funds

	At 1 September 2020 £	Net movement in funds £	Transfers between funds £	At 31 August 2021 £
Unrestricted funds				
General fund	30,831	(34,531)	19,287	15,587
Total unrestricted funds	30,831	(34,531)	19,287	15,587
Restricted funds				
Bolton Metropolitan Borough Council	34,204	6,234	-	40,438
Education and Skills Fund Agency	67,223	13,157	-	80,380
Department for Education	31,059	28,561	(19,287)	40,333
Total restricted funds	132,486	47,952	(19,287)	161,151
Total funds	163,317	13,421	-	176,738

23 Purpose of funds

Unrestricted funds

These funds are held for meeting the objectives of the charity and to provide reserves for future activities. Subject to charity legislation, they are free from all restrictions on their use.

Bolton Metropolitan Borough Council
Education and Skills Fund Agency
Department for Education

Educational funding.
Educational funding.
Capital expenditure such as buildings, vehicles or equipment.

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2021

24 Net movement in funds	Incoming resources £	Resources expensed £	Movement in funds £
General fund	77,972	(112,503)	(34,531)
Total unrestricted funds	77,972	(112,503)	(34,531)
Bolton Metropolitan Borough Council	227,604	(221,370)	6,234
Education and Skills Fund Agency	406,709	(393,552)	13,157
Department for Education	28,561	-	28,561
Total restricted funds	662,874	(614,922)	47,952
Total funds	740,846	(727,425)	13,421

25 Comparative movement in total funds	At 1 September 2019 £	Net movement in funds £	Transfers between funds £	At 31 August 2020 £
Unrestricted funds				
General fund	30,859	(28)	-	30,831
Total unrestricted funds	30,859	(28)	-	30,831
Restricted funds				
Bolton Metropolitan Borough Council	37,925	(3,721)	-	34,204
Education and Skills Fund Agency	78,987	(11,764)	-	67,223
Department for Education	-	31,059	-	31,059
Total restricted funds	116,912	15,574	-	132,486
Total funds	147,771	15,546	-	163,317

26 Comparative net movement in funds	Incoming resources £	Resources expensed £	Movement in funds £
Unrestricted funds			
General fund	85,194	(85,222)	(28)
	85,194	(85,222)	(28)
Bolton Metropolitan Borough Council	191,414	(195,135)	(3,721)
Education and Skills Fund Agency	384,419	(396,183)	(11,764)
Department for Education	31,059	-	31,059
	606,892	(591,318)	15,574
Total funds	692,086	(676,540)	15,546

27 Transfers between funds	To fund	Reason	Amount £
From fund			
Department for Education	Unrestricted	Purchase of fixed assets with restricted funds, that no longer have any restriction over their use	19,287
			<u>19,287</u>

Lifebridge Asend
Notes to the Accounts
for the year ended 31 August 2021

28 Related party transactions

The following Trustees are employed by Rumworth School: Gary Johnson (Head) and Caroline Dawson (Assistant Head). Susan Banister (Trustee) is Chair of Governors for Rumworth School.

Rumworth School and Lifebridge ASEND work closely together to enable both organisations to meet the requirements of Ofsted and maximise the outcomes of young people. Staff employed by Rumworth School are seconded to Lifebridge ASEND and their salary costs are recharged. A management fee is also charged for the provision of this service, which includes the payroll service, HR advice, support and administration, recruitment, occupational health and exam administration services.

Amount recharged for staff costs	595,362	451,970
Management fee	27,000	27,000
Award Scheme Operating Authority Annual Licence Fee	660	-
Outstanding balance at reporting date	96,761	74,747

29 Presentation currency

The financial statements are presented in Sterling.

30 Legal form of entity and country of incorporation

Lifebridge Asend is a charitable company limited by guarantee and incorporated in England.

31 Principal place of operation

The address of the charity's principal place of operation and registered office is:

Rumworth School
 Armadale Road
 Ladybridge
 Bolton
 BL3 4TP

Lifebridge Asend
Detailed Statement of Financial Activities
for the year ended 31 August 2021

This schedule does not form part of the statutory accounts

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	890	-	890	4,716
Charitable activities				
Grants	-	662,874	662,874	606,892
Lifebridge Plus income	77,082	-	77,082	80,404
	77,082	662,874	739,956	687,296
Investments				
Bank interest receivable	-	-	-	20
Other income				
Other income	-	-	-	54
Total income	77,972	662,874	740,846	692,086
EXPENDITURE				
Raising funds				
Hospitality	16	142	158	39
Charitable activities costs				
Accountancy	1,434	12,910	14,344	9,584
Bank charges	12	111	123	230
Cleaning	971	8,736	9,707	2,232
Consulting	-	400	400	23,400
Depreciation	9,639	4,007	13,646	7,809
Educational expenditure	-	3,390	3,390	10,746
Equipment expensed	66	595	661	521
Hygiene/ personal care	3	26	29	210
Insurance	157	1,415	1,572	1,887
IT software and consumables	-	891	891	5,867
Legal expenses	697	6,273	6,970	-
Lifebridge Plus costs	6,481	-	6,481	7,017
Light and heat	1,130	10,173	11,303	714
Management fees	2,700	24,300	27,000	27,000
Other expenses	49	347	396	423
Printing, postage and stationery	726	6,526	7,252	2,972
Rates	941	8,473	9,414	2,057
Rent	345	3,104	3,449	103,720
Repairs and maintenance	688	6,187	6,875	7,382
Staff costs	86,115	509,247	595,362	451,970
Staff training	84	754	838	4,591
Subscriptions	-	4,670	4,670	3,507
Telephone and internet	100	904	1,004	63
Travel and subsistence	149	1,341	1,490	2,599

Lifebridge Asend
Detailed Statement of Financial Activities
for the year ended 31 August 2021

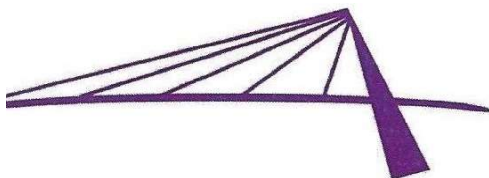
This schedule does not form part of the statutory accounts

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
	<u>112,487</u>	<u>614,780</u>	<u>727,267</u>	<u>676,501</u>
Total expenditure	<u>112,503</u>	<u>614,922</u>	<u>727,425</u>	<u>676,540</u>
(Net expenditure)/net income	<u>(34,531)</u>	<u>47,952</u>	<u>13,421</u>	<u>15,546</u>

Accounts

Company Registration Number - 09687513

The Charity Registration Number is :- 1172089



Lifebridge ASEND

Report and Accounts

31 August 2020

Lifebridge ASEND

Report and accounts for the year ended 31 August 2020

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CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From **Period start date** **1st Sept 2019**
To **Period end date** **31st August 2020**

Charity name **LifeBridge ASEND**

Charity registration number **1172089**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	LifeBridge ASEND act as a resource for young people with special educational needs and disabilities in the Greater Manchester, South Lancashire and surrounding areas by providing support, educational, physical and other activities to improve their life chances and wellbeing. We respond to the changing needs of current and future learning, to maximise the potential of every individual who participates.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	As a Specialist Post-19 Institution, we provide educational, enrichment and vocational opportunities to young adults between the ages of 19 and 25 with special needs, remaining focused on their individual needs. LifeBridge ASEND also offers extended non-educational provision for young adults beyond the age of 25 up to 30. Our priority is to support young people with SEND to prepare themselves for adulthood, whilst working towards becoming more independent and ultimately gaining employment. The Post-19 offer we deliver at LifeBridge ASEND provides an 'adult' environment for those young people who want to work; the offer helps to increase their confidence and ability to perform successfully in the workplace, the local community and the wider society. Young adults with special educational needs can be isolated in their local community. LifeBridge supports young adults with learning disabilities to organise social activities for themselves within the wider community.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity	Para 1.18	The trustees have regard to Charity Commission guidance and are clear that LifeBridge ASEND is beneficial to a sufficiently wide section of the public and is not run for any particular personal benefit or gain. Being mindful of the core

Commission on public benefit		purposes of the charity underpins all of the decision making processes, policies, practices and procedures undertaken by LifeBridge ASEND.
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not applicable LifeBridge ASEND does not make any grants
Policy on social investment including program related investment	Para 1.38	Not applicable LifeBridge ASEND does not make any social investment
Contribution made by volunteers	Para 1.38	Not applicable LifeBridge ASEND does not have any volunteers
Other		Not applicable

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	In spite of the global pandemic, the main achievements of LifeBridge ASEND during this year are: • remaining open to all young adults and their families who needed us during the lockdown • providing education and support in both a physical and online manner during the last year • identifying a more appropriate and single storey premises as our long-term home which has good indoor and outdoor spaces, and in which we have begun capital investment made possible by the significant rent reduction now payable • relocating the entire provision from our previously unsuitable premises • restructuring the operational leadership for the organisation including replacing key staff with new people who have the right skill set to better support our objectives and vision for our young adults

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	During this year, these are the main achievements of the young adults with learning disabilities who we work with, supported by our staff team: • 35 young adults have attended for a fulltime educational programme during this year • 7 young adults have been supported into paid employment during this year • 3 young adults have been supported into voluntary employment during this year • 24 young adults have been supported into work experience placements during this year • 35 young adults have been supported to attend recreational and leisure activities on a weekly basis (via remote learning platforms during lockdown) in order to promote social welfare • setting up and running a very successful Summer Club offer open to all, which was attended by 14 young adults
Performance of fundraising activities against objectives set	Para 1.41	Due to the national lockdown, our planned fundraising has taken a hit, and our last fundraising event was early on in this year. This event was very successful and raised more than we had anticipated. Once national and local social distancing restrictions lift, and our families become more confident with mixing, we do plan to host a similar event, possibly in Autumn 2021 depending upon Covid-19 case data at the time (we are in one of the top 10 areas nationally for Covid-19 cases as of May 2021). We were similarly unable to run our usual other fundraising activities of mini market enterprise sales and charity bag packing this year but will restart these, as soon as we are able to. Fundraising monies raised were used (together with some of our reserves) in order to offer a reduced price per head per day for our Summer Club offer that was open to all of our young adults.
Investment performance against objectives	Para 1.41	LifeBridge ASEND does not make any investments.
Other		LifeBridge ASEND also received a donation of £600 from the Gardeners Trust which was made by that charity with the specific intention of supporting the purchase of an Apple MacBook for one of our young adults who is registered blind and has very limited sight. The purchase of this ICT kit has enabled him to use suitable assistive technology to enhance both his learning and his online social media networking with his peers. LifeBridge ASEND paid the remainder of the cost towards the full purchase price for him. LifeBridge ASEND also received a donation of an Apple iPad

		and a talking watch for one of our young adults from the RNIB.
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Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	We have included our full accounts for this year which have been independently examined externally. Our financial position remains extremely strong. We continue to meet the ESFA Health Check in order to operate & receive funding from the ESFA for our young adults on their full-time educational programmes.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We are required by the ESFA to hold a significant contingency to cover our operational costs for a period of 3 months in the event of exceptional circumstances that might interrupt the normal flow of grant funding from central and local Government. We are also purposefully building up reserves in order to be able to make ongoing investment as capital works for our new premises.
Amount of reserves held	Para 1.22	LifeBridge ASEND held total reserves of £163,317 (2019: £147,771) at the end of this year, of which £132,486 (2019: £116,912) was restricted. As a Specialist Post-19 Institution we are required by the Department of Education to have a contingency fund sufficient to cover between 3 and 6 months running costs. In addition, we have secured a long term lease of 25 years on accommodation provided by Bolton Local Authority. We will be carrying out repairs and remodelling to the premises including a new roof. Funds have been put aside in anticipation of this development.
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principle funding streams are through grant funding from the Department for Education through the ESFA and through Bolton Metropolitan Borough Council to provide our core educational programmes.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A

A description of the principal risks facing the charity	Para 1.46	The principle risk would be change in Government policy around the provision of education for post-19 young adults with SEND and any change to levels of grant funding as a result.
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The governing document is a memorandum and articles of incorporation.
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	LifeBridge ASEND is a registered charitable company limited by guarantee.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The charity may by ordinary resolution appoint a person who is willing to act to be a trustee and the trustees may appoint a person who is willing to act to be a trustee.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	We have put together Trustee Information and recruitment packs. New Trustees, after a meet up with either the Director of Provision or Chairperson and attendance as an observer of a board meeting will then complete the necessary recruitment pack and induction which encompasses information about their legal responsibility, the constitution, financial statements, and recent Board minutes, decision making and papers. They are also given information about their role as a Trustee and what is expected of them. Safeguarding, Prevent and GDPR training is an essential requirement for all Trustees.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	LifeBridge ASEND is managed by a Trustee Board of strong and enthusiastic Trustees all of whom have experience in working with young people with special educational needs and disabilities. The Chair is the head teacher of Rumworth Special School. The Board currently comprises of three individuals and are working to ensure that the process of governance remains robust and have a level of clarity that provides an appropriate quality assurance.
Relationship with any related parties	Para 1.51	See the related party note in the accounts for this information.
Risk management		The Board has assessed and reviewed the major risks which the Charity is exposed to and has put

		in place systems and procedures to mitigate those risks. The main financial risks to the Charity are changes in DFE and Local authority funding streams which fund the Charity's core service and sustainability and changes in central and local government policy which could affect this. Risks to funding are considered as part of our business and strategic planning process and the planning of building reserves for the future. Internal risk management is dealt with by appropriate risk assessments and tight processes and procedures which are monitored and reviewed to ensure the charity meets its legal and operational objects and which are accountable to OFSTED in addition to Companies House and the Charity Commission.
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Reference and Administrative details

Charity name	LifeBridge ASEND
Other name the charity uses	LifeBridge PLUS
Registered charity number	1172089
Charity's principal address	Rumworth School Armada Road Ladybridge Bolton BL3 4TP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Gary Johnson	Chair	Whole year	
2	Susan Banister		Whole year	
3	Caroline Dawson		Whole year	
4				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
LifeBridge ASEND does not own any property		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

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Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
None		

Name of chief executive or names of senior staff members (Optional information)

Senior Staff Member: Jane Haslam (Head of LifeBridge ASEND)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

None

Other optional information

None

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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 are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature	
Full name	Gary Johnson
Position (eg Secretary, Chair, etc)	Chair of Trustees
Date	21 st June 2021

Lifebridge ASEND

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2020

I report to the Trustees on my examination of the financial statements of the charitable company on pages 13 to 39 for the year ended 31 August 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 22.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

Lifebridge ASEND

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 August 2020 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of The Institute of Chartered Accountants in England and Wales;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

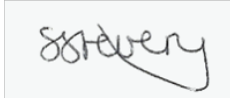
the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

Lifebridge ASEND

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 financial statements to be reached.

Signed:-

A handwritten signature in black ink, appearing to read 'S. Stevens', enclosed within a light grey rectangular box.

Stephanie Stevens - Independent Examiner
The Institute of Chartered Accountants in England and Wales
Shaw House
1 Shaw Street
Ashton-under-Lyne
Lancashire
OL6 6QJ

This report was signed on 21 June 2021

Lifebridge ASEND - Statement of Financial Activities for the year ended 31 August 2020

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2020, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020 £	2020 £	2020 £	2019 £
Income & Endowments from:					
Donations & Legacies	A1	4,716	-	4,716	3,803
Charitable activities	A2	80,404	606,892	687,296	642,359
Investments	A4	20	-	20	17
Other	A5	54	-	54	466
Total income	A	85,194	606,892	692,086	646,645
Expenditure on:					
Raising funds	B1	9	30	39	-
Charitable activities	B2	85,213	591,288	676,501	608,301
Other	B3	-	-	-	180
Total expenditure	B	85,222	591,318	676,540	608,481
Net income for the year		(28)	15,574	15,546	38,164
Net income after transfers	A-B-C	(28)	15,574	15,546	38,164
Net movement in funds		(28)	15,574	15,546	38,164
Reconciliation of funds:-					
	E				
Total funds brought forward		30,859	116,912	147,771	109,607
Total funds carried forward		30,831	132,486	163,317	147,771

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 22 to 39 form an integral part of these accounts.

Lifebridge ASEND - Statement of Financial Activities for the year ended 31 August 2020

Lifebridge ASEND - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Income & Endowments from:				
Donations & Legacies	A1	3,803	-	3,803
Charitable activities	A2	65,205	577,154	642,359
Other trading activities	A3	-	-	-
Investments	A4	17	-	17
Other	A5	466	-	466
Total income	A	69,491	577,154	646,645
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	78,023	530,278	608,301
Other	B3	180	-	180
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	78,203	530,278	608,481
Net gains on investments	B4	-	-	-
Net income for the year		(8,712)	46,876	38,164
Transfers between funds	C	-	-	-
Net income after transfers		(8,712)	46,876	38,164
Net movement in funds		(8,712)	46,876	38,164
Reconciliation of funds:-	E			
Total funds brought forward		39,571	70,036	109,607
Total funds carried forward		30,859	116,912	147,771

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 22 to 39 form an integral part of these accounts.

Lifebridge ASEND - Statement of Financial Activities for the year ended 31 August 2020

Movements in revenue and capital funds for the year ended 31 August 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	30,859	116,912	147,771	109,607
Recognised gains and losses before transfers	(28)	15,574	15,546	38,164
	30,831	132,486	163,317	147,771
Closing revenue funds	30,831	132,486	163,317	147,771

Summary of funds

	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	30,831	132,486	163,317	147,771

The notes attached on pages 22 to 39 form an integral part of these accounts.

Lifebridge ASEND - Statement of Financial Activities for the year ended 31 August 2020

Lifebridge ASEND

Income and Expenditure Account for the year ended 31 August 2020 as required by the Companies Act 2006

	2020 £	2019 £
Income		
Income from operations	692,012	646,162
Investment income		
Interest receivable	20	17
Other operating income	54	466
Gross income in the year before exceptional items	692,086	646,645
Gross income in the year including exceptional items	692,086	646,645
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	667,967	602,856
Depreciation and amortisation	7,809	5,320
Fundraising costs	39	-
Governance costs	725	125
Other expenditure	-	180
Total expenditure in the year	676,540	608,481
Net income before tax in the financial year	15,546	38,164
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	15,546	38,164
Retained surplus for the financial year	15,546	38,164

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 22 to 39 form an integral part of these accounts.

Lifebridge ASEND - Balance Sheet as at 31 August 2020

		SORP		2020	2019
		Note Ref		£	£
Fixed assets		A			
Tangible assets	9	A2		19,407	27,216
Current assets		B			
Debtors	10	B2	5,816	15,801	
Cash at bank and in hand		B4	338,587	267,370	
Total current assets			<u>344,403</u>	<u>283,171</u>	
Creditors: amounts falling due within one year	11	C1	<u>(200,493)</u>	<u>(162,616)</u>	
Net current assets				143,910	120,555
The total net assets of the charity				<u>163,317</u>	<u>147,771</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds					
Restricted Revenue Funds	16	D2	132,486	116,912	
				132,486	116,912
Unrestricted Funds					
Unrestricted Revenue Funds	16	D3	30,831	30,859	
				30,831	30,859
Designated Funds					
Total charity funds				<u>163,317</u>	<u>147,771</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Lifebridge ASEND - Balance Sheet as at 31 August 2020

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 12.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Gary Johnson

Trustee

Approved by the board of trustees on 21 June 2021

The notes attached on pages 22 to 39 form an integral part of these accounts.



Lifebridge ASEND

Cash Flow Statement for the year ended 31 August 2020

		2020 £	2019 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	<u>71,197</u>	<u>(71,658)</u>
Cash flows from investing activities			
Interest received		20	17
Purchase of property, plant and equipment		-	(21,966)
Net cash provided by investing activities	B	<u>20</u>	<u>(21,949)</u>
Cash flows from financing activities			
Net cash provided by financing activities	C	<u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C	<u>71,217</u>	<u>(93,607)</u>
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 August 2020		71,217	(93,607)
Cash and cash equivalents at 1 September 2019		267,370	360,977
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 August		<u>338,587</u>	<u>267,370</u>

Lifebridge ASEND**Cash Flow Statement for the year ended 31 August 2020****Lifebridge ASEND****Cash Flow Statement for the year ended 31 August 2020 - Continued****Reconciliation of net income to net cash flow from operating activities**

Net income as shown in the Statement of Financial Activities	15,546	38,164
Adjustments for :-		
Depreciation charges	7,809	5,320
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Dividends, interest and rents from investments	(20)	(17)
Decrease in debtors	9,985	8,376
Increase in creditors, excluding loans	37,877	(123,501)
Net cash provided by operating activities	A	
	71,197	(71,658)

Analysis of cash and cash equivalents

	2020	2019
	£	£
Cash in hand at for the year ended 31 August 2020	338,587	267,370
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	338,587	267,370

Lifebridge ASEND

Cash Flow Statement for the year ended 31 August 2020

Lifebridge ASEND

Cash Flow Statement for the year ended 31 August 2020 - Continued

Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows and</i>	<i>At end of year</i>
Cash	267,370	71,217	338,587
		71,217	71,217
Total	<u>267,370</u>	<u>71,217</u>	<u>71,217</u>

Lifebridge ASEND

Notes to the Accounts for the year ended 31 August 2020

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Income

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

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

Income received in advance of the provision of specified services it is deferred until the criteria for income recognition is met.

Interest receivable

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Lifebridge ASEND

Notes to the Accounts for the year ended 31 August 2020

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Policies relating to expenditure on goods and services provided to the charity.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is based on numbers of young people on the different pathways and also by proportional to income.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition. Assets below £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	20 % straight line
Motor vehicles	33 % straight line

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Lifebridge ASEND

Notes to the Accounts for the year ended 31 August 2020

Creditors and provisions

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

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Fund Accounting

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 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 on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

Financial instruments are not significant to the charity's financial position or performance

5 Net surplus before tax in the financial year

	2020	2019
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	7,809	5,320

Lifebridge ASEND

Notes to the Accounts for the year ended 31 August 2020

6 Staff costs and emoluments

<i>Salary costs</i>	2020	2019
	£	£
Salaries excluding trustees	451,970	416,330
Total salaries, wages and related costs	451,970	416,330

SECONDED AND THIRD PARTY STAFF - The above staff are seconded from Rumworth School and as such are not directly employed by the Charity.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Deferred income - Restricted funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Education and Skills Funding Agency	52,010	(52,010)	53,475	53,475
Department for Education	17,241	(17,241)	-	-
Total	69,251	(69,251)	53,475	53,475
			2020	2019
			£	£
These deferrals are included in creditors			53,475	69,251
<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Education and Skills Funding Agency	53,350	(53,350)	52,010	52,010
Department for Education	-	-	17,241	17,241
Total	53,350	(53,350)	69,251	69,251
			2019	2018
			£	£
These deferrals are included in creditors			69,251	53,350

Lifebridge ASEND

Notes to the Accounts for the year ended 31 August 2020

9 Tangible fixed assets

<i>Current Year</i>	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost			
At 1 September 2019	23,783	12,495	36,278
Transfers to fixed assets	-	6,000	6,000
At 31 August 2020	23,783	18,495	42,278
Depreciation			
At 1 September 2019	6,382	2,680	9,062
Charge for the year	6,728	1,081	7,809
Transfers and adjustments during the year	-	6,000	6,000
At 31 August 2020	13,110	9,761	22,871
Net book value			
At 31 August 2020	10,673	8,734	19,407
At 31 August 2019	17,401	9,815	27,216

10 Debtors

	2020	2019
	£	£
Trade debtors	2,145	2,250
Prepayments and accrued income	3,671	10,551
Other debtors	-	3,000
	5,816	15,801

11 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	82,488	81,559
Accruals	64,530	11,806
Deferred Income - Restricted funds	53,475	69,251
	200,493	162,616

12 Income and Expenditure account summary

	2020	2019
	£	£
At 1 September 2019	147,771	109,607
Surplus for the year	15,546	38,164
At 31 August 2020	163,317	147,771

Lifebridge ASEND

Notes to the Accounts for the year ended 31 August 2020

13 Post balance sheet events

On 19th May 2021, a legal dispute with a landlord regarding historical rent was settled for the sum of £60,467. This has been fully provided for in the accounts.

14 Related party transactions

2020
£ **2019**
£

Rumworth School

The following Trustees are employed by Rumworth School: Gary Johnson (Head) and Caroline Dawson (Assistant Head). Susan Banister (Trustee) is Chair of Governors for Rumworth School.

Rumworth School and Lifebridge ASEND work closely together to enable both organisations to meet the requirements of Ofsted and maximise the outcomes of young people. Staff employed by Rumworth School are seconded to Lifebridge ASEND and their salary costs are recharged. A management fee is also charged for the provision of this service, which includes the payroll service, HR advice, support and administration, recruitment, Occupational health and exam administration services.

Amount recharged for staff costs	451,970	416,330
Management fee	27,000	27,000
Outstanding balance at reporting date, and any doubtful debt provisions	74,747	78,040

15 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2020

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	19,407	-	-	19,407
Current Assets	134,920		209,483	344,403
Current Liabilities	(123,496)	-	(76,997)	(200,493)
	30,831	-	132,486	163,317

At 1 September 2019

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	27,216	-	-	27,216
Current Assets	97,008	-	186,163	283,171
Current Liabilities	(93,365)	-	(69,251)	(162,616)
	30,859	-	116,912	147,771

Lifebridge ASEND

Notes to the Accounts for the year ended 31 August 2020

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2019	Movement in funds in 2020	Funds carried forward to 2021
	£	See Note 17 £	£
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	30,859	(28)	30,831
Total unrestricted and designated funds	30,859	(28)	30,831
Restricted funds:-			
Bolton Metropolitan Borough Council	37,925	(3,721)	34,204
Department for Education	-	31,059	31,059
Education and Skills Fund Agency	78,987	(11,764)	67,223
Total restricted funds	116,912	15,574	132,486
Total charity funds	147,771	15,546	163,317

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Movement in funds
	2020	2020	2020
	£	£	£
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	85,194	(85,222)	(28)
Restricted funds:-			
Bolton Metropolitan Borough Council	191,414	(195,135)	(3,721)
Department for Education	31,059	-	31,059
Education and Skills Fund Agency	384,419	(396,183)	(11,764)
	692,086	(676,540)	15,546

Lifebridge ASEND

Notes to the Accounts for the year ended 31 August 2020

18 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
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Restricted funds:-

Bolton Metropolitan Borough Council	Educational funding
Department for Education	Capital expenditure such as buildings or equipment.
Education and Skills Fund Agency	Educational funding

19 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Lifebridge ASEND

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

20 Donations, Grants and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Donations and gifts from individuals				
Small donations individually less than £1000	4,716	-	4,716	3,803
Total donations and gifts from individuals	4,716	-	4,716	3,803
Total Donations, Grants and Legacies A1	4,716	-	4,716	3,803

21 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total funds 2019 £
Primary purpose and ancillary trading				
Lifebridge Plus	80,404	-	80,404	65,205
Total Primary purpose and ancillary trading	80,404	-	80,404	65,205

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Grants from public bodies to fund charitable activities				
Bolton Metropolitan Borough Council	-	191,414	191,414	177,226

Lifebridge ASEND

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

Education and Skills Funding Agency	-	384,419	384,419	399,928
Department for Education	-	31,059	31,059	-
Total grants from public bodies	-	606,892	606,892	577,154

Lifebridge ASEND

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

Grants from public bodies to fund charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2019	2019	2019
	£	£	£
Prior Year	-	577,154	577,154

22 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Total income from charitable trading	80,404	-	80,404	65,205
Income from funders	-	606,892	606,892	577,154
Total from charitable activities	80,404	606,892	687,296	642,359

Income from charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2019	2019	2019
	£	£	£
Total income from charitable trading	65,205	-	65,205
Income from funders	-	577,154	577,154
	65,205	577,154	642,359

Lifebridge ASEND

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

23 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Bank Interest Receivable		20	-	20	17
Total investment income	A4	20	-	20	17

24 Other income and gains

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current year</i>		2020	2020	2020	2019
		£	£	£	£
Other income		54	-	54	466
Total other income	A5	54	-	54	466

25 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2020	2020	2020	2019
		£	£	£	£
Wages and salaries - Charitable activities		54,470	397,500	451,970	416,330
Travel and Subsistence - Charitable Activities		512	2,087	2,599	1,170
Lifebridge Plus costs		7,017	-	7,017	12,274
Awards for All		-	-	-	7,777
Educational expenditure		-	10,746	10,746	18,526
Hygiene/ Personal Care		25	185	210	109
Consulting		2,808	20,592	23,400	35,800
Management fees		3,240	23,760	27,000	27,000
Equipment expensed		-	521	521	1,505
Other charitable activity expenditure		10	287	297	639
Total direct spending	B2a	68,082	455,678	523,760	521,130

Lifebridge ASEND

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

26 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020 £	2020 £	2020 £	2019 £
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	551	4,040	4,591	7,312
<i>Premises Expenses</i>				
Rent payable under operating leases	-	103,720	103,720	43,821
Rates and water charges	-	2,057	2,057	2,090
Light heat and power	-	714	714	-
Cleaning	-	2,232	2,232	3,615
Premises repairs, renewals and maintenance	7,382	-	7,382	509
Property insurance	-	780	780	780
<i>Administrative overheads</i>				
Telephone, fax and internet	63	-	63	116
Postage	-	125	125	169
Stationery and printing	-	2,847	2,847	5,450
Subscriptions	-	3,507	3,507	2,392
IT Software and Consumables	-	5,867	5,867	7,855
Liability and contents insurance	133	974	1,107	1,160
Sundry expenses	15	111	126	55
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	1,150	7,709	8,859	6,188
<i>Financial costs</i>				
Bank charges	28	202	230	214
Depreciation & Amortisation in total for	7,809	-	7,809	5,320
Support costs before reallocation	17,131	134,885	152,016	87,046
Total support costs - Current Year	17,131	134,885	152,016	87,046

The basis of allocation of costs between activities is described under accounting policies

Lifebridge ASEND

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

27 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Independent Examiner's fees	-	725	725	125
Total Governance costs	-	725	725	125

28 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Total direct spending	B2a	68,082	455,678	523,760	521,130
Total support costs	B2d	17,131	134,885	152,016	87,046
Total Governance costs	B2e	-	725	725	125
Total charitable expenditure	B2	85,213	591,288	676,501	608,301

29 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Hospitality		9	30	39	-
Total fundraising costs	B1	9	30	39	-

Lifebridge ASEND

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

30 Other trading expenditure unrelated to fundraising or charitable activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
One-off donations		-	-	-	180
Non charity expenditure	B3b	-	-	-	180

Lifebridge ASEND

Activity analysis of Income and expenditure for the for the year ended 31 August 2020

This analysis is classified by activity and not by conventional nominal descriptions.

31 Analysis of income by activity

	SOFA ref	2020 £	2019 -
Activity			
Income from charitable activities			
Lifebridge Plus		80,404	65,205
Independence Pathway		157,792	-
Employability Pathway		236,688	262,342
Transitions Pathway		212,412	314,812
Total Income from charitable activities	A2	687,296	642,359
Summary of Total Income, including the items above			
Charitable activities	A2	687,296	642,359
Donations & Legacies	A1	4,716	3,803
Investment income	A4	20	17
Other income	A5	54	466
Total income as shown in the SOFA	A	692,086	646,645

32 Analysis of charitable expenditure by activity

Activity	Direct costs 2020 £	Support costs 2020 £	Total 2020 £	Total 2019 £
Lifebridge Plus				
Direct costs	68,082	-	68,082	78,195
Employee costs not included in direct costs	-	551	551	
Premises expenses	-	7,382	7,382	
Administrative overheads	-	211	211	
Professional fees	-	969	969	
Financial costs	-	965	965	
Total Lifebridge Plus	68,082	10,078	78,160	78,195

Lifebridge ASEND

Activity analysis of Income and expenditure for the for the year ended 31 August 2020

	Direct costs	Support costs	Total	Total
	2020	2020	2020	2019
	£	£	£	£
<i>Independence Pathway</i>				
Direct costs	119,813	-	119,813	241,035
Employee costs not included in direct costs	-	1,010	1,010	
Premises expenses	-	28,471	28,471	
Administrative overheads	-	3,480	3,480	
Professional fees	-	1,927	1,927	
Financial costs	-	1,768	1,768	
Total Independence Pathway	119,813	36,656	156,469	241,035
	Direct costs	Support costs	Total	Total
	2020	2020	2020	2019
	£	£	£	£
<i>Employability Pathway</i>				
Direct costs	175,204	-	175,204	289,243
Employee costs not included in direct costs	-	1,607	1,607	
Premises expenses	-	42,705	42,705	
Administrative overheads	-	5,246	5,246	
Professional fees	-	3,173	3,173	
Financial costs	-	2,813	2,813	
Total Employability Pathway	175,204	55,544	230,748	289,243
	Direct costs	Support costs	Total	Total
	2020	2020	2020	2019
	£	£	£	£
<i>Transitions Pathway</i>				
Direct costs	160,661	-	160,661	-
Employee costs not included in direct costs	-	1,423	1,423	-
Premises expenses	-	38,327	38,327	-
Administrative overheads	-	4,705	4,705	-
Professional fees	-	2,790	2,790	-
Financial costs	-	2,493	2,493	-
Total Transitions Pathway	160,661	49,738	210,399	-

Lifebridge ASEND

Activity analysis of Income and expenditure for the for the year ended 31 August 2020

Summary of charitable costs by activity

	Direct costs	Support costs	Total	Total
	2020	2020	2020	2019
	£	£	£	£
Total Lifebridge Plus	68,082	10,078	78,160	608,301
Total Independence Pathway	119,813	36,656	156,469	
Total Employability Pathway	175,204	55,544	230,748	
Total Transitions Pathway	160,661	49,738	210,399	
Total Governance costs as detailed in Note 27	-	725	725	
Total charitable expenditure	523,760	152,741	676,501	608,301

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 28

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Lifebridge Plus	181	965	551	8,562	10,259
Independence Pathway	181	1,768	1,010	33,878	36,837
Employability Pathway	181	2,813	1,607	51,124	55,725
Transitions Pathway	182	2,493	1,423	45,822	49,920
Grand Total	725	8,039	4,591	139,386	152,741

33 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2020 £	Fundraising activities 2019 £
Direct fundraising costs	39	-