



June 2024

Live Unlimited

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London

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Trustees Annual Report 2023/24

The reporting period is from 1st April 2023 to 31st March 2024.

Live Unlimited is a registered charity (Charity No. 1197754) created to provide support, opportunities and enrichment activities for Barnet's 324 looked after children and 339 care leavers.

The Trustees:

John Hooton (Chair)

Lee Robinson (Secretary)

Caroline Glitre (Treasurer)

Jennifer Mohammadi (Projects Lead & Lived Experience Trustee)

Ira Bhattacharya (Fundraising Lead)

John Kinnear (Projects Lead – outgoing)

Sheena Leng (Trustee)

Harriet Boamah (Safeguarding Trustee)

Holly Grant (Lived Experience Trustee)

Aaliyah Fozol (Lived Experience Trustee)

Live Unlimited Team

Operations Director (0.8)

Projects Officer x 2 (0.8)

Fundraiser (0.5)

Charitable objects

Live Unlimited's Charitable Objects are:

"To advance in life and help young people who are, or have been in the London Borough of Barnet care through:

- (a) The provision of recreational and leisure activities provided in the interest of social welfare, designed to improve their conditions in life;
- (b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals and;
- (c) Supporting and promoting improvement in the education achievement."

Chair's Report:

This year saw us build on the successes of previous years and deliver five different opportunities to Barnet's care experienced young people.

Despite a challenging fundraising climate, we increased the number of people taking driving lessons at any one time and were delighted to see eight young people pass their test.

We opened our Imagination Unlimited fund to group applications and funded days out to Thorpe Park and a West End theatre, with the main feedback being '*where are we going next!*'

As a result of suggestions from our young people, we also funded two separate day trips to outward bound centres which proved a huge hit.

Our Aspire Higher Plus bespoke careers mentoring pilot proved very successful with both our mentees securing jobs in their chosen industries and we look forward to hearing more about their progress.

Our forest-school based Outdoor Club continued to go from strength to strength. This year we trialled an extended five-hour session in the older 11-18 year group. The young people loved being able to make a three-course meal over an open fire as well as having more time to reflect on their experiences and bond.

This year also saw us refresh our branding and logo, with the help and inspiration of our young people, as well as develop a new website which is much clearer and easy to navigate.

I remain immensely grateful to our dedicated staff and board of trustees who work tirelessly to make sure we remain true to our vision and aims.

Of course, none of these transformative programmes would be possible without the generosity of our donors and funders. Thank you so much for your continued support.

John Hooton

Chair, Live Unlimited

Number of young people impacted by our opportunities 2023/24

Imagination Unlimited	39
Driving Ahead	42
Outdoor Club	12
Aspire Higher Plus	3
Funded Experiences (this year funding was spent on two Outward Bound excursions)	12
Christmas Vouchers*	190
Total	298

*Christmas Vouchers

As in previous years, we helped to brighten the lives of our care leavers a little over the festive period by providing **£25 gift vouchers for care leavers** and young people living in semi-independent accommodation aged 17+. For many young people this is the only gift they receive and particularly during the cost-of-living crisis it is a guilt-free opportunity to treat themselves.

This year we trialled a different approach and purchased a combination of prepaid and payment on redemption vouchers valid for 12 months which allowed us to keep track on how many of the vouchers were used.

Driving Ahead



Our flagship Driving Ahead scheme continued to be extremely popular amongst care leavers, with a waiting list of young people eager to apply for 46 hours of free driving lessons. Over the course of the year the test backlog which had dampened our numbers of people taking their test began to ease, leading us to increase the number of drivers having lessons at any one time from 9 to 11. During this time, we purchased 864 hours of driving lessons with 42 people enrolled on the scheme, 24 receiving driving lessons, and of those, 15 took their test with 8 passing and 7 failing. The young people who passed are using their driving licences for a variety of different ways including as a trainee vet, a student nurse and volunteering.

Holly, 23, said: "My experience with Driving Ahead has been like no other. Live Unlimited supported me every step of the way. They regularly checked in on me and facilitated any requests I needed.

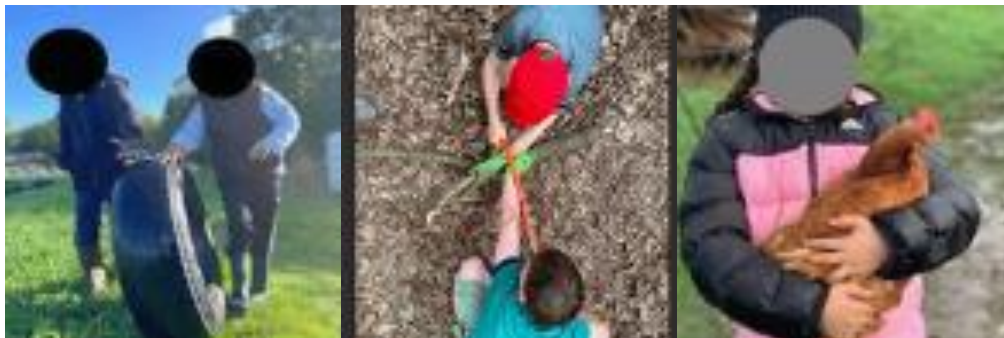
"Having a driving licence has opened up incredible opportunities for me both intended and unexpected.

"I travel all over the country as a volunteer and being able to drive has helped to minimise my anxiety and distress using public transport. Being care experienced I had to move several times and this would not have been possible without my licence and car.

" My licence has also enabled me to improve my mental health by doing activities such as going to see the sunrise or sunset in places that are special to me. As a care leaver, opportunities are offered on a need basis and having a licence would not have been a priority.

"Having this opportunity has changed my life."

Outdoor Club



Our forest-school based scheme Outdoor Club, delivered by charity partner GROW, continued over the course of three terms. The scheme encourages trauma experienced children aged 6-18 to connect with nature, learn new skills, take risks, build confidence, improve wellbeing, reduce anxiety and make friends.

This year, as well as building dens, feeding chickens and making fires, we trialled an extended five-hour session for the older 11-18 year age group. The young people loved being able to make a three-course meal over an open fire as well as having more time to reflect on their experiences and bond. We continued the extended session at the end of other terms and it proved equally popular.

Number of hours delivered: 425

Across the whole year (April-March 23/24) we had 12 unique children and 27 attendees in total broken down as; 7 children attending 3 terms, 1 child attending 2 terms and 4 children attending 1 term of Outdoor Club.

Carers' feedback: "Outdoor Club helps him make friends elsewhere."

"Child D is more willing to try new things and a lot more confident making new friends."

"It's a great place for the children to be outdoors, learning about nature and food products. Child T absolutely loves it."

Facilitators' feedback:

"The extended session gave the young people a longer time to settle in and for deeper reflection. Being able to cook a three-course meal was really special and provided a great opportunity for accomplishment and pride. It also allowed for a quiet and peaceful time, which felt important for the young people's wellbeing."

"Child R kept saying how happy he was. He exclaimed it was the best day ever many times over. He kept asking other people how they felt and how much they were enjoying the day. They all said they like to do it again."

Imagination Unlimited



Our Imagination Unlimited fund providing funding for enrichment activities opened for group as well as individual applications this year.

We approved 25 application forms; 23 individual and 2 group applications with a total of 39 beneficiaries.

Individual applications were for a range of different items including bicycles, musical instruments, a GoPro camera, roller skates and piano lessons.

In October 2023 a group of 7 care leavers and personal advisers went on an outing to Thorpe Park's Fright Night.

One personal adviser said: “The young people really enjoyed themselves despite the rain and wait times and asked where they were going next! They had a good day and there were lots of sleepy young people in the minibus on the way back.”

In March 2024 we paid for a group of 10 care leavers and personal advisers to watch a play in London’s West End together. Half of the young people had never been to the theatre before and described the experience as absolutely amazing.

Funded Experiences



Based on young people’s feedback that they would like to take part in some fun activities to help create some happy memories, we took two groups of care leavers to Woodrow High House outward bound centre in Amersham, Buckinghamshire for a day filled with laughter and excitement.

Feedback from the young people was resoundingly positive.

One young person said: “I had the best day of my life.” A personal adviser said: “It was a fantastic day out. The young people took part in something they’ve never experienced before and really bonded. They were out of their comfort zones, learned new skills and were incredibly supportive towards one another. It also gave us a chance to bond with the young people, who in turn supported us.”

Aspire Higher Plus



Using learnings from our Aspire Higher careers networking scheme, we spent the first part of the year developing a bespoke 1-2-1 pilot careers mentoring programme.

In August 2023 we trialled the 26-week programme delivered by LKM Coaching. Our mentor Lydia worked closely with our three mentees, two of whom remained engaged throughout the 26-week programme.

Daisy was our first mentee to secure a new job as an apprentice residential childcare support worker.

She said: “Before joining the programme I was working in a bar. I was unhappy as I didn’t enjoy the job or the long hours. It’s been good having Lydia supporting me and I felt excited when I found out I got onto the apprenticeship. I am much happier where I am now.”

Curtis, 24, said: “Before I started the programme, I was in a very difficult point in my life. I was stuck in a dead-end job which I felt I could not escape from as well as struggling with social, mental and financial difficulties.

“My experience on the Aspire Higher Plus programme has been magnificent. I always felt at ease and never judged during my sessions and my mentor showed me how to analyse and better understand obstacles and difficult scenarios in my life.

“At the end of the programme I managed to secure a job as a trainee in the props department of a high budget TV production, which was my dream goal. Of course, I must take credit for all the emails and phone calls I made and the training I underwent, but if it weren’t for Lydia and Aspire Higher Plus, I would not be where I am today.”

Fundraising

We are incredibly grateful to the large number of organisations, trusts and foundations and individuals who have donated to Live Unlimited. Without their continued support we would not be able to create life changing outcomes for Barnet’s care experienced young people.

Source	Amount	%
Corporate donations	£13,092.40 + £62,351.02 donation in kind from LBB for Ops Director salary = £75,443.42	48%
Trusts & Foundations	£54,705.00	34.5%
Individual giving	£19,236.75	12%
Challenge Events	£1,739.36	1%
Community	£573.48	0.5%
Interest	£4720.83	3%
Gift Aid	£1,433.18	1%
Total	£157,852.02	100%

Corporate Donations

We are extremely thankful to the following businesses who supported us this year, enabling us to continue to deliver our life changing schemes.

Bumblebee Lettings	£10,000	Unrestricted
John Lewis Partnership	£1,500	Unrestricted
Gowling WLG (UK) LLP	£1,500	Unrestricted
Amazon Smile	£51	Unrestricted
Easy Fundraising	£41	Unrestricted
London Borough of Barnet	£62,351	Donation in kind for Operations Director salary plus on costs
Total	£75,443	

Trusts and Foundations

We are also incredibly grateful to the following trusts and foundations for their new and continued support throughout this year and beyond.

AA Charitable Trust	£3,000	Driving Ahead
Albert Hunt Trust	£3,000	Unrestricted
Carron Charitable Settlement	£100	Unrestricted
Ivy Rickets Charitable Trust	£1,000	Unrestricted
John R Murray Charitable Trust	£5,000	Unrestricted

James Wise Trust	£350	Unrestricted
Kass Charitable Foundation	£5	Driving Ahead
London Community Foundation	£16,000	Core costs
Pat Newman Memorial Trust	£500	Unrestricted
Pears Foundation	£8,000	Unrestricted
Reed Foundation	£5,000	Unrestricted
Robert Gavron Charitable Trust	£5,000	Outdoor Club/Driving Ahead
Sabrina Sutherland Charitable Trust	£1,000	Unrestricted
Shanly Trust	£2,000	Outdoor Club
Squire Patton Boggs Charitable Trust	£250	Unrestricted
The Vintners Foundation	£4,500	Outdoor Club
Total	£54,705	

Challenge Events



Recruitment remained difficult for challenge events again this year. We are incredibly grateful to Claire who took part in the postponed Swim Serpentine event as well as Maddie and Natasha who ran in the Royal Parks Half Marathon, fundraising a total of £1,739 on our behalf. Thank you so much for all your hard work!

Community Fundraising



The children from Colindale Primary School helped us spread some festive cheer again with a carol concert outside the tree in Patterson Square, Colindale, which combined with a yard sale and Christmas fundraising campaign brought in a total of £323.48 . A further £259 was donated from North Middlesex Golf Club, whose Captain John Struthers had nominated us as one of

We were delighted to have been selected as charity of the year by Friends of Belmont School. As their generous donation will be made in the summer of 2024 it will be captured in our 2024/25 next annual report.

Governance & Resourcing

LU comprises of a board of nine voluntary trustees led by the Chairperson, Treasurer and Secretary with an Operations Director, two Projects Officers and Fundraiser.

Trustees

This year saw John Kinnear, our Projects Lead trustee, sadly step down. Jenni Mohammadi took up the role of Projects Lead and, following a recruitment process, we appointed Harriet Boamah as a Trustee and Safeguarding Lead in May 2023. Unfortunately, another trustee with lived experience who had been appointed was unable to take up the role for personal reasons. We recruited a further two trustees later in the year and were delighted to welcome Holly Grant and Aaliyah Fozol, both with lived experience, as trustees in March 2024.

Business Plan

The Business Plan was amended with revised targets for scheme delivery, improved client engagement, refreshed branding, and a new website.

A fundraising strategy was approved with revised deliverables reflecting the current challenging fundraising climate. A new donor database was adopted to help us to steward new and existing donors and we signed up to a new monitoring and evaluation platform to help us keep better track of scheme delivery. A new Friends of Live Unlimited initiative was approved, with its launch taking place in summer 2024 and will be reflected in our 2024/25 Annual Report.

Website and brand refresh

We worked collaboratively with a graphic designer and a focus group, including care experienced young people, to devise branding that better reflected our values. A new colour palette, logos, fonts, and design concepts were approved and incorporated into the new website which was launched in December 2023.

Volunteers

Thanks to Christina Sheils, our volunteer Bookkeeper, for her continued support.

Bank Accounts

LU has a current account and two CAF Gold accounts with CAF Bank, 10 St. Bride Street, London EC4A 4AD.

Trustee Remuneration

The trustees are all unpaid volunteers.

Trustee Expenses

To date no expenses claims have been made by the trustees.

Staff Costs and Emoluments

Total staff costs for the period were £127,098. This includes an estimate of the salary of the Operations Director's post for the period which is effectively a secondment covered by a donation in kind from Barnet Council (estimated at £62,351) which includes national insurance and pension contributions under the Local Government Pension Scheme. It also includes a 3% pay rise for two Projects Officers for the period. The roles are paid for by the Council through its contract for agency staff, however these costs are then reimbursed by Live Unlimited.

Some of the costs for the Project Officers (£24k) had not yet been invoiced by the Council at the end of the financial year in March 2024 and have therefore been included as a creditor in Live Unlimited's 2023/24 accounts. Our fundraising costs were £21,877 which includes our Freelance Fundraiser costs and fundraising platform fees.

Costs of Audit, Independent Examination or Reporting Accounting Services and other Financial Services

No costs of audit were incurred in the period.

An independent examination of the accounts was conducted free of charge by Daniel Phelan and Nathan Lau, graduate trainees within the Council's finance team.

The Basis of the Preparation of the Accounts

The accounts are prepared on an accruals basis, including all expenses and all income during the period of 1st April 2023 to 31st March 2024.

Exemptions of Disclosure

As required by the SORP there are no related party transactions in the reporting period that require disclosure.

There are no funds held as custodian trustee on behalf of others.



Live Unlimited			Charity No (if any)		1197754
Annual accounts for the period					
Period start date	1-Apr-23	To	Period end date	31-Mar-24	

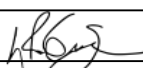
Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	136,134	16,997	-	153,131	176,970
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	4,564	-	-	4,564	1,019
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	140,698	16,997	-	157,695	177,989
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	30,077	-	-	30,077	12,817
Charitable activities	S09	16,513	98,970	-	115,483	62,990
Separate material item of expense	S10	-	-	-	-	-
Other	S11	73,212	-	-	73,212	49,369
Total	S12	119,802	98,970	-	218,772	125,176
Net income/(expenditure) before investment gains/(losses)						
	S13	20,896	- 81,973	-	61,077	52,813
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	20,896	- 81,973	-	61,077	52,813
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	20,896	- 81,973	-	61,077	52,813
Reconciliation of funds:						
Total funds brought forward	S21	225,941	14,846	-	240,787	187,974
Total funds carried forward	S22	246,837	- 67,127	-	179,710	240,787

Section B Balance sheet

		Guidance Notes	Unrestricted	Restricted	Endowment	Total this	Total last
			funds	income	funds	year	year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	-	-	-	-	-
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	246,596	- 43,696	-	202,900	240,788
Total current assets		B10	246,596	- 43,696	-	202,900	240,788
Creditors: amounts falling due within one year		B11	7,536	15,652	-	23,188	-
Net current assets/(liabilities)		B12	239,060	- 59,348	-	179,712	240,788
Total assets less current liabilities		B13	239,060	- 59,348	-	179,712	240,788
Creditors: amounts falling due after one year		B14	-	-	-	-	-
Provisions for liabilities	(Note 20)	B15	-	-	-	-	-
Total net assets or liabilities		B16	239,060	- 59,348	-	179,712	240,788
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		- 59,348		- 59,348	-
Unrestricted funds		B19	239,060		-	239,060	-
Revaluation reserve		B20				-	
Total funds		B21	239,060	- 59,348	-	179,712	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
#VALUE!	CAROLINE GLITRE	7/29/2024
	LEE ROBINSON	7/29/2024

Section C **Notes to the accounts**

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

The charity is considered a Going Concern as at year end 31 March 2024 there was 203k in the bank and just one liability (the PSO staff costs) of 24k.

We have also set a budget for 2024/25 which was approved by the Board on 21st March 2024. This has been intentionally set to work down the bank balance as it is currently high and putting off potential funders. The minute item 5 for that meeting confirms the approval and the discussion of the financial position.

We are aware of our financial position and are intentionally working down our balances to deliver benefit to Children in Care and Care Leavers in Barnet. Fundraising for future provision is difficult when high balances are held.

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

- Yes*

✓

- No*

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 * -Tick as appropriate

Please disclose:

(i) the nature of the change in accounting policy;	Not a change in accounting policy as such, but 2023/24 is the first year of preparing the accounts on an accruals basis and therefore in line with the Charities SORP. This decision was made as the income and expenditure of the charity have grown and are likely to meet the threshold that requires accruals accounting in the near future. It should also be noted that the prior year comparative figures only cover a 6 month period of transactions; the charity became a CIO on 1st October 2022. Therefore transactions relating to 1st April - 30th September 2022 are recognised in the 2022/23 accounts of the previous charity number 1176418.
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	It was also felt that due to having a significant amount of salary costs owed to the Council from the charity at year end (24k), that this was inflating the Council's apparent assets i.e. the bank balance. This could be misleading to potential funders.
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	N/A as there was not an equivalent creditor at the previous year end; all salaries owed to the Council were paid by 31st March.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

- Yes*

✓

- No*

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 * -Tick as appropriate

Please disclose:

(i) the nature of any changes;	N/A
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	N/A
(iii) where practicable, the effect of the change in one or more future periods.	N/A

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

- Yes*

✓

- No*

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 * -Tick as appropriate

Please disclose:

(i) the nature of the prior period error;	N/A
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	N/A
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	N/A

Note 2 Accounting policies

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Not a change in accounting policy as such, but 2023/24 is the first year of preparing the accounts on an accruals basis and therefore in line with the Charities SORP. This decision was made as the income and expenditure of the charity have grown and are likely to meet the threshold that requires accruals accounting in the near future.

No reconciliation required as previously stated funds remain appropriate.

It should also be noted that the prior year comparative figures only cover a 6 month period of transactions; the charity became a CIO on 1st October 2022. Therefore transactions relating to 1st April - 30th September 2022 are recognised in the 2022/23 accounts of the previous charity number 1176418.

Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period	End of period
	£	£
Fund balances as previously stated		
Adjustments:		

Fund balance as restated _____

Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of period
	£
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as restated _____

Note 2

Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>	N/a <input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input checked="" type="checkbox"/>
	Memberships subscriptions which gives a member the right to buy services or other	Yes <input type="checkbox"/>	No <input type="checkbox"/>	N/a <input type="checkbox"/>

	membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>			✓	Yes	No	N/a			✓	Yes	No	N/a			✓									
		✓																								
Yes	No	N/a																								
		✓																								
Yes	No	N/a																								
		✓																								
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.																									
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.																									
2.3 EXPENDITURE AND LIABILITIES																										
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes	No	N/a	✓			Yes	No	N/a			✓	Yes	No	N/a	✓			Yes	No	N/a			✓
Yes	No	N/a																								
✓																										
Yes	No	N/a																								
		✓																								
Yes	No	N/a																								
✓																										
Yes	No	N/a																								
		✓																								
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.																									
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.																									
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.																									
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.																									
Redundancy cost	The charity made no redundancy payments during the reporting period.																									
Deferred income	No material item of deferred income has been included in the accounts.																									
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts																									
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date																									
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.																									
2.4 ASSETS																										
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	<table> <tr><td></td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>				Yes	No	N/a			✓															
Yes	No	N/a																								
		✓																								
	They are valued at cost.																									
	The depreciation rates and methods used are disclosed in note 9.2.																									
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td>✓</td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes	No	N/a		✓		Yes	No	N/a			✓												
Yes	No	N/a																								
	✓																									
Yes	No	N/a																								
		✓																								
	They are valued at cost.																									
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td>✓</td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes	No	N/a		✓		Yes	No	N/a			✓												
Yes	No	N/a																								
	✓																									
Yes	No	N/a																								
		✓																								
	They are valued at cost.																									
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes	No	N/a			✓	Yes	No	N/a			✓												
Yes	No	N/a																								
		✓																								
Yes	No	N/a																								
		✓																								
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments																									
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>✓</td></tr> </table>	Yes	No	N/a			✓	Yes	No	N/a			✓												
Yes	No	N/a																								
		✓																								
Yes	No	N/a																								
		✓																								
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.																									
		<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	Yes	No	N/a																					
Yes	No	N/a																								

	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.			✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
				✓
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		✓		
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		✓		

**POLICIES ADOPTED
ADDITIONAL TO OR
DIFFERENT FROM
THOSE ABOVE**

N/A

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	31,405	1,497	-	32,903	72,422
	Gift Aid	1,433	-	-	1,433	224
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	39,205	15,500	-	54,705	75,765
	Membership subscriptions and sponsorships which are in substance donations	1,739	-	-	1,739	1,087
	Donated goods, facilities and services	62,351	-	-	62,351	27,472
	Other	-	-	-	-	-
	Total	136,134	16,997	-	153,131	176,970
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	4,564	-	-	4,564	1,019
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	4,564	-	-	4,564	1,019
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		140,698	16,997	-	157,695	177,989

Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

24,045 donations to Driving Ahead scheme via Christmas appeal;
8,365 donation to Outdoor Club from National Lottery Community Fund;

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

N/A

Within the income items above the following items are material:
(please disclose the nature, amount and any prior year
amounts)

LBB donation in kind for salary of Operations Director (62,351 in 2023/24). There is an equal and opposite entry against Expenditure as there is no cash impact of this Donation in Kind. The figure is lower in the prior year (27,472) due to the prior year accounts reflecting only 6 months of activity under the new charity number of 1197754 when the charity converted to CIO status from 1st October 2022.

Note 4

Analysis of receipts of government grants

	Description	This year £
Government grant 1	N/A	-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	Description	Last year £
Government grant 1		-
Government grant 2		-
Government grant 3		-
Other		-
	Total	-

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff - Operations Director	62,351	27,472
Use of property	-	-
Other	-	-
	62,351	27,472

	This year	Last year
<p>Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.</p>	<p>Donated goods and facilities N/A.</p> <p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<p>Donated goods and facilities N/A.</p> <p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>
<p>Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.</p>	N/A	N/A
<p>Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.</p>	Unpaid volunteers include bookkeeper and independent reviewer of accounts	Unpaid volunteers include bookkeeper and independent reviewer of accounts

Section C

Notes to the accounts

(cont)

Note 6

Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:	£				£			
Incurred seeking donations	1,402	-	-	1,402	952	-	-	952
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	20,475	-	-	20,475	10,525	-	-	10,525
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	7,400	-	-	7,400	1,340	-	-	1,340
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	800	-	-	800	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	30,077	-	-	30,077	12,817	-	-	12,817
Expenditure on charitable activities:								
Imagination Unlimited scheme	-	3,023	-	3,023	-	8,586	-	8,586
Driving Ahead scheme	-	52,269	-	52,269	-	23,110	-	23,110
Aspire Higher scheme	-	16,581	-	16,581	-	4,706	-	4,706
Outdoor Club scheme	-	27,097	-	27,097	-	14,090	-	14,090
Fifth project (2022/23: Film Project 2023/24: Outward Bound)	11,221	-	-	11,221	-	4,443	-	4,443
XMAS Care Leavers vouchers campaign	5,170	-	-	5,170	8,000	-	-	8,000
Other	122	-	-	122	55	-	-	55
Total expenditure on charitable activities	16,513	98,970	-	115,483	8,055	54,935	-	62,990
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
Wages - unrestricted fund element	69,365	-	-	69,365	47,900	-	-	47,900
Training, DBS checks and governance	913	-	-	913	823	-	-	823
IT Software and Consumables	1,066	-	-	1,066	151	-	-	151

Insurance and registrations	896	-	-	896	-	-	-	-
Bank interest and charges	60	-	-	60	30	-	-	30
Telephone and internet	322	-	-	322	174	-	-	174
General expenses	590	-	-	590	291	-	-	291
Total other expenditure	73,212	-	-	73,212	49,369	-	-	49,369
TOTAL EXPENDITURE	119,802	98,970	-	218,772	70,241	54,935	-	125,176

Other information:

Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Imagination Unlimited scheme	1,464	-	1,559	3,023	7,000	-	1,586	8,586
Driving Ahead scheme	29,727	-	22,542	52,269	9,277	-	13,833	23,110
Aspire Higher scheme	5,370	-	11,211	16,581	-	-	4,706	4,706
Outdoor Club scheme	14,267	-	12,830	27,097	3,982	-	10,108	14,090
Fifth project (2022/23: Film Project 2023/24: Outward Bound)	1,629	-	9,592	11,221	3,070	-	1,373	4,443
Other (includes Christmas Voucher scheme)	5,292	-	-	5,292	8,055	-	-	8,055
Total	57,749	-	57,734	115,483	31,384	-	31,606	62,990

Section C	Notes to the accounts	(cont)
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Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1	N/A	-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Section C

Notes to the accounts

Note 8

Funds received as agent

8.1 Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
N/A		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

8.2 Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1 - Imagination Unlimited Scheme	Activity 2 - Driving Ahead Scheme	Activity 3 - Aspire Higher Scheme	Activity 4 - Outdoor Club Scheme	Activity 5 - Outward Bound
	£	£	£			£
Governance	-	-	-			-
Personnel	-	1,559	22,542	11,211	12,830	9,592
	-	-	-			-
	-	-	-			-
Other	-	-	-			-
Total	-	1,559	22,542	11,211	12,830	9,592

Last year

Support cost (examples)	Raising funds	Activity 1 - Imagination Unlimited Scheme	Activity 2 - Driving Ahead Scheme	Activity 3 - Aspire Higher Scheme	Activity 4 - Outdoor Club Scheme	Activity 5 - Film Project
	£	£	£			£
Governance	-	-	-			-
Personnel	-	1,586	13,833	4,706	10,108	1,373
	-	-	-			-
	-	-	-			-

Other	-	-	-			-
Total	-	1,586	13,833	4,706	10,108	1,373

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Support costs include central functions and have been allocated consistent with the use of resources i.e. staff costs by the time



Grand total	Basis of allocation
£	(Describe method)
-	N/A
57,734	Final 2023/24 business plan which shows proportion of each staff member's time spent on delivering each scheme. Those %s were applied to the total individual staff costs for the year to give the support cost for each scheme. The remaining % for each staff member (i.e. not attributable to time spent on a particular scheme) has been included under 'Other expenditure - Wages - unrestricted fund element' within Note 6
-	
-	
-	
57,734	

Grand total	Basis of allocation
£	(Describe method)
-	N/A
31,606	Final 2022/23 business plan which shows proportion of each staff member's time spent on delivering each scheme. Those %s were applied to the total individual staff costs for the year to give the support cost for each scheme. The remaining % for each staff member (i.e. not attributable to time spent on a particular scheme) has been included under 'Other expenditure - Wages - unrestricted fund element' within Note 6
-	
-	

-	
31,606	

ated to activity cost categories on a basis
ie spent.

Section C	Notes to the accounts
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Note 10 **Details of certain items of expenditure**

10.1 Fees for examination of the accounts N/A

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
-	-
-	-
-	-
-	-

Note 11

Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	127,099	79,506
Social security costs	-	-
Pension costs (defined contribution scheme)		
Other employee benefits	-	-
Total staff costs	127,099	79,506

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

LBB donation in kind for salary of Operations Director (62,351 in 2023/24 including oncosts). There is an equal and opposite entry against Expenditure as there is no cash impact of this Donation in Kind. Approximate employer pension costs included in that figure are 12,531 therefore total employee benefits (excluding employer pension costs) for Ops Director are 49,820 i.e. below the separate reporting requirement amount of 60k.

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

LBB donation in kind for salary of Operations Director. There is an equal and opposite entry against Expenditure as there is no cash impact of this Donation in Kind. The figure is lower in the prior year (27,472 including oncosts) due to the prior year accounts reflecting only 6 months of activity under the new charity number of 1197754 when the charity converted to CIO status from 1st October 2022.

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

1

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

This year	Last year
-----------	-----------

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

£	£
127,099	79,506

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2.4	2.4
Governance	-	-
Other	-	-
Total	2.4	2.4

11.3 Ex-gratia payments to employees and others (excluding trustees) - N/A

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of a right to an asset)

This year	Last year
£ -	£ -

11.4 Redundancy payments - N/A

Please complete if any redundancy or termination payment is made in the period.

	This year	Last year
	£	£
Total amount of payment	-	-
The nature of the payment (cash, asset etc.)		
	This year	Last year
	£	£
	-	-
The extent of redundancy funding at the balance sheet date		
Please state the accounting policy for any redundancy or termination payments		

Section C**Notes to the accounts****(cont)**

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme. N/A

12.1 Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	-	-

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

--	--

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

Section C	Notes to the accounts	(cont)
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Note 13 **Grantmaking N/A**

Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.

This year:

13.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
			£	£
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter “Nil” if the charity does not identify and/or allocate support costs.

13.2 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.	Yes	Please provide details of charity's URL.
	No	Provide details below

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Last year:

13.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Activity or project 1	-	-	-	-
Activity or project 2	-	-	-	-
Activity or project 3	-	-	-	-
Activity or project 4	-	-	-	-
Total	-	-	-	-

Please enter “Nil” if the charity does not identify and/or allocate support costs.

13.4 Grants made to institutions

My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity’s web site.

Yes	<i>Please provide details of charity's URL.</i>
No	<i>Provide details below</i>

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
Total grants to institutions in reporting period		-
Other unanalysed grants		-
TOTAL GRANTS PAID		-

Section C	Notes to the accounts	(cont)
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Note 14 **Tangible fixed assets N/A**
Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	-	-

14.3 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

14.4 Impairment

This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year
-	-

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

This year	Last year
£	£
-	-
-	-

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 15 Intangible assets N/A*Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

15.4 Accounting policy*Please disclose the accounting policy for intangible fixed assets including:**Reasons for choosing amortisation rates**Policies for the recognition of any capital development*

15.5 Impairment

This year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year:

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

15.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied

the carrying amount that would have been recognised had the assets been carried under the cost model.

This year	Last year

15.7 Other disclosures

(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.

(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.

(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.

(iv) State the amount of research and development expenditure recognised as expenditure in the year.

(v) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.

(vi) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Section C**Notes to the accounts****(cont)****Note 16****Heritage assets N/A***Please complete this note if the charity has heritage assets***16.1 General disclosures for all charities holding heritage assets**

	This year	Last year
(i) Explain the nature and scale of heritage assets held.		
(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.		

16.2 Cost or valuation

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

16.3 Depreciation and impairments

**Basis						Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

16.4 Net book value

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	-	-

16.5 Impairment

This year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

Last year

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation

This year	Last year

16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

	At valuation Group A	At cost Group B	Total
	£	£	£
Carrying amount at the beginning of the period	-	-	-
Additions	-	-	-
Disposals	-	-	-
Depreciation/impairment	-	-	-
Revaluation	-	-	-
Carrying amount at the end of period	-	-	-

16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

	This year	Last year
(i) Explain the reason why heritage assets have not been recognised on the balance sheet.		
(ii) Describe the significance and nature of heritage assets.		
(iii) Disclose information that is helpful in assessing the value of heritage assets.		

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.

--	--

16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£
Purchases					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-				
Other	-				
Donations					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total additions	-	-	-	-	-
Charge for impairment					
Group A	-	-	-	-	-
Group B	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total charge for impairment	-	-	-	-	-
Disposals					
Group A - carrying amount	-	-	-	-	-
Group B - carrying amount	-	-	-	-	-
Group C	-	-	-	-	-
Other	-	-	-	-	-
Total disposals	-	-	-	-	-

Note 17 Investment assets N/A

Please complete this note if the charity has any investment assets.

17.1 Fixed assets investments (please provide for each class of investment)

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	-	-	-	-	-
Add: additions to investments during period*	-	-	-	-	-	-
Less: disposals at carrying value	-	-	-	-	-	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	-

*Please specify additions resulting from acquisitions through business combinations, if any.

Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.

17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.

This year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

Last year:

Analysis of investments

Cash or cash equivalents

Listed investments

Investment properties

Social investments

Other investments

Total

Grand total (Fair value at year end+Cost less impairment)

Fair value at year end	Cost less impairment
£	£
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-

17.3 If your charity holds investment properties, please complete the following note:

	This year	Last year
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity		
(ii) Name or independent valuer, if applicable, and relevant qualifications		
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds		
(iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements		

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments	This year	Last year
	£	£
Cash or cash equivalents	-	-
Listed investments	-	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
Total	-	-

17.5 Guarantees

	This year	Last year
Please provide details and amount of any guarantee made to or on behalf of a third party		
Name of the entity or entities benefitting from those guarantees		
Please explain how the guarantee furthers the charity's aims		

17.6 Concessionary loans

Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
	-	-
Total	-	-

Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).

Description	This year £	Last year £
	-	-
	-	-
	-	-
Total	-	-

Terms and conditions eg interest rate, security provided

Value of any concessionary loans which have been committed but not taken up at the reporting date

Amounts payable within 1 year

Amounts payable after more than 1 year

Amounts receivable within 1 year

Amounts receivable after more than 1 year

This year	Last year

17.7 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

This year	Last year

Section C
Notes to the accounts
(cont)
Note 18
Stocks N/A

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	
Charitable activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other trading activities:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Other:					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-

18.2 Please specify the carrying amount of any stocks pledged as security for liabilities

This year	Last year
£	£

Section C	Notes to the accounts	(cont)
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Note 19 Debtors and prepayments N/A

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
-	-
-	-
-	-

Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.

19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	23,188	-	-	-
Total	23,188	-	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

Section C	Notes to the accounts	(cont)
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Note 21 Provisions for liabilities and charges **N/A**

Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Movements in recognised provisions and funding commitment during the period

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts charged against the provision in the current period	-	-
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	-	-

21.2 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

	This year	Last year

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

	This year	Last year

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

Note 22 Other disclosures for debtors, creditors and other basic financial instruments

22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

This year	Last year
No significant impact on financial position. The one creditor is for salary costs owed to the Council from the charity at year end (24k), that this was inflating the Council's apparent assets i.e. the bank balance. This could be misleading to potential funders.	N/A

22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.

N/A	N/A
-----	-----

Note 23 Contingent liabilities and contingent assets N/A

23.1 Contingent liabilities

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

This year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

Last year

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

23.2 Contingent assets

Where the charity has contingent assets, please complete the following section when their existence is probable

This year

Description of item	Estimate of financial effect

Last year

Description of item	Estimate of financial effect

23.4 Other disclosures for contingent assets and/or liabilities

Please provide the following information where practicable:

	This year	Last year
Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement		
Where it is not practical to make one or more of these disclosures, please state this fact		

Section C	Notes to the accounts	(cont)
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Note 24 **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
202,900	240,788
-	-
202,900	240,788

CafCash account	10,042
CAF Gold account - balances	141,761
CAF Gold account - reserves	51,097
	202,900

Reserves policy of 50k; interest of 1,097 wasn't transferred to Balances account at year end

Unrestricted	246,596.10
Restricted	-43,696.24

Total **202,900 Agrees**

Section C

Notes to the accounts

(cont)

Note 25

Fair value of assets and liabilities

N/A

	This year	Last year
25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.		
25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.		

Section C

Notes to the accounts

(cont)

Note 26

Events after the end of the reporting period

N/A

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Section C		Notes to the accounts (cont)							
Note 27		Charity funds							
27.1 Details of material funds held and movements during the CURRENT reporting period									
Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.									
* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds									
Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £	
Aspire Higher	R	Scheme. Funded by a grant specifically for this purpose	18,934	-	- 16,581	-	-	2,353	
Fifth Project: Film Project (2022/23)	R	Scheme. Funded by a grant specifically for this purpose	1,955	-	-	- 1,955	-	-	
Imagination Unlimited	R	Scheme. Funded by a grant specifically for this purpose	-	3,070	- 3,023	-	-	47	

Outdoor Fire Club	R	Scheme. Funded by grants specifically for this purpose	1,690	6,500	-	27,097	-	-	18,907
Driving Ahead	R	Scheme. Funded by grants and donations specifically for this scheme	-	9,427	-	52,269	-	-	42,841
Reserves	U	Reserves policy. Cannot be spent without Board approval	50,000	-	-	-	-	-	50,000
Cash and Balances	U	No restrictions	168,209	138,698	-	119,802	1,955	-	189,060
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-	-
Total Funds			240,788	157,695	-	218,771	-	-	179,712

Funder agreed transfer to general funds on 14/5/24

<p>Negative balance. SORP guidance 2.15 says 'Expenditure attributable to a restricted fund may still be charged to it even if there is an insufficient balance on that fund at the time. However, expenditure should only be charged to a restricted fund in deficit when there is a realistic expectation that future income will be received to cover the shortfall, for example when a decision has been made to invite donations to that restricted fund.' Funding bids submitted for Outdoor Fire Club therefore think is acceptable to carry forward negative balance</p>
<p>Negative balance. SORP guidance 2.15 says 'Expenditure attributable to a restricted fund may still be charged to it even if there is an insufficient balance on that fund at the time. However, expenditure should only be charged to a restricted fund in deficit when there is a realistic expectation that future income will be received to cover the shortfall, for example when a decision has been made to invite donations to that restricted fund.' Funding bids submitted for Driving Ahead therefore think is acceptable to carry forward negative</p>

Section C	Notes to the accounts	(cont)
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Note 27 Charity funds (cont)

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Aspire Higher	R	Scheme. Funded by a grant specifically for this purpose	22,266	-	3,332	-	-	18,934
Film Project	R	Scheme. Funded by a grant specifically for this purpose	5,073	-	3,118	-	-	1,955
Imagination Unlimited	R	Scheme. Funded by a grant specifically for this purpose	2,240	-	2,240	-	-	-
Outdoor Fire Club	R	Scheme. Funded by grants specifically for this purpose	6,042	8,365	12,717	-	-	1,690
Reserves	U	Reserves policy. Cannot be spent without Board approval. Decision to reduce made during year	70,000	-	-	20,000	-	50,000
Cash and Balances	U	No restrictions	96,628	51,581	-	20,000	-	168,209
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			202,249	59,946	21,407	-	-	240,788

Note 27

Charity funds (cont)

27.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Funder agreed transfer to general (unrestricted) funds on 14/5/24	1955
Between endowment and restricted funds		
Between endowment and unrestricted funds		

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Decision to reduce Reserves policy amount made during year	20000
Between endowment and restricted funds		
Between endowment and unrestricted funds		

27.4 Designated funds

This year

Planned use	Purpose of the designation	Amount

Last year

Planned use	Purpose of the designation	Amount

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Note 28 Transactions with trustees and related parties N/A

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
TOTAL	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.

Note 29	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

The prior year comparative figures only cover a 6 month period of transactions; the charity became a CIO on 1st October 2022. Therefore transactions relating to 1st April - 30th September 2022 are recognised in the 2022/23 accounts of the previous charity number 1176418.



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Live Unlimited

On accounts for the year
ended

31st March 2024

Charity no
(if any)

1197754

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2024**.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent
examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

** Please delete the words in the brackets if they do not apply.*

Signed: Daniel Phelan

Date: 10/07/2024

Name: Daniel Phelan

Relevant professional
qualification(s) or body
(if any):

CIPFA part-qualified

Address:

2 Bristol Avenue, London, NW9 4EW

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Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Report on internal controls needs to be done annually but no significant changes in the year. Other adjustments made as necessary and small differences are not material.