



July 2025

**Live Unlimited**  
**4<sup>th</sup> Floor**  
**2 Bristol Avenue,**  
**London**  
**NW9 4EW**  
**Tel 0208 359 2325**  
[www.liveunlimited.org.uk](http://www.liveunlimited.org.uk)

### **Trustees Annual Report 2024 – 2025**

The reporting period is from 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025.  
Live Unlimited is a registered charity (Charity No. 1197754) created to provide support, opportunities and enrichment activities for Barnet's 350 looked after children and 300 care leavers.

### **The Trustees**

John Hooton (Chair)  
Lee Robinson (Secretary)  
Madiha Bhenick (Treasurer)  
Jenni Mohammadi (Projects Lead & Lived Experience Trustee)  
Ira Bhattacharya (Fundraising Lead)  
Sheena Leng (Trustee)  
Harriet Boamah (Safeguarding Trustee)  
Holly Grant (Lived Experience Trustee)  
Aaliyah Fozol (Lived Experience Trustee)  
We are very grateful to our trustee who stepped down in the past year: Caroline Glitre

### **Live Unlimited Staff Team**

Sue Cocker, Operations Director (0.8)  
Anna Graham and Michelle Gyamfi, Projects Officers x 2 (0.8)  
Tori Jacovides, Fundraiser (0.5)  
At the end of February 2025, our long-standing Operations Director stepped down and our Fundraiser stepped up to become an Interim Operations Director whilst we recruited a permanent Chief Executive. We are immensely grateful to Sue for her years of service and for growing Live Unlimited. We are also grateful to Tori for holding the reigns whilst we recruited a new Chief Executive.

## 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 Sue Cocker, our long-standing Operations Director, step down, as well as our treasurer, Caroline Glitre. Both will be solely missed and hard to replace, having dedicated much of their time and effort to making Live Unlimited into the much-loved charity it is today.

It has been another busy year with Live Unlimited delivering a total of 1486 hours across the year, benefitting 359 care-experienced 359 children and young people. We have organised trips to the theatre, a theme park, and kayaking. We have given young people the opportunity to write and record music, to be mentored, to attend a regular Outdoor club and this year eight learners passed their driving tests – six of them on their first attempt.

As ever, I remain immensely grateful to our small but mighty staff team, our volunteers, and our board of trustees who work tirelessly for the cause – three of them even jumped out of a plane for Live Unlimited this year!

Finally, thank you to all our donors and funders, without whom none of these schemes would be possible. Thank you so much for your continued support.

John Hooton

Chair, Live Unlimited

## Number of young people impacted by our opportunities 2024/25

Creative Lives:	
Art Lives	1
Sound Lives	5
Drive Ahead	18 theory, 20 lessons
Outward Bound	5
Imagination Unlimited	
Trips	30
Fund	38
Outdoor Club	11
Christmas Vouchers	275
Aspire Higher Plus	9

Total number of recipients

412

## Christmas Vouchers

As in previous years, we provided £20 gift vouchers for care leavers and young people living in semi-independent accommodation aged 17+. For many young people this is an opportunity to purchase a gift just for themselves. One young person said “I used it in Iceland to get some food. I truly appreciate your kind gesture. It means a lot to me”.

## 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 595 hours of driving lessons with 38 people enrolled on the scheme, 20 receiving driving lessons, and of those, 12 took their test with 8 passing and 4 failing. The young people who passed are using their driving licences for a variety of different ways including as a mobile aesthetician, trainee mechanic and a plumbing apprenticeship.

## Outdoor Club

We had 11 attendees at Outdoor Club over the three terms. A feedback survey carried out with the younger group showed that all the children rated the club 10 out of 10. In fact, one child said he rated the club “10 trillion out of 10!”. The children carried out activities such as pond dipping, making food with ingredients from the farm such as edible flowers, playing games in the woods and looking after the chickens. The carers told us that their children’s sleep, concentration at school and confidence had all improved since regularly attending Outdoor Club.



### Imagination Unlimited



Imagination Unlimited received 38 applications, the majority of which were for bicycles – we were able to provide 9 this year – and sports equipment.

We took a group of 5 care leavers on a trip to Thorpe Park's Fright Night – it was “amazing” and “scary, in a good way” and we took 25 children in care to see Frozen the Musical; for many it was their first experience of going to the theatre.

### Aspire Higher Plus

The programme ran for a second term, despite limited take up in the first term, and we attracted 6 people to this mentoring scheme, equipping, inspiring and empowering them in making the right choice of job role or career path for them.

Across both years we offered this, 3 of the 9 mentees secured employment and 1 secured an apprenticeship. 8 out of the 9 mentees expressed that they enjoyed their sessions with the mentor, reporting positive primary and secondary outcomes including confidence in pursuing employment opportunities as well as increased confidence and optimism about their future.

The scheme saw one applicant, Indika, focus on enhancing her confidence and actively submitting job applications, resulting in her receiving offers for part-time positions as a Peer Leader at Art Against Knives and as a Recreational Sessional Worker at Unitas Youth Zone.

Another applicant, Ahmed, received encouraging feedback from one unsuccessful application, and was advised to reapply the following year, and he was later offered a role as a tour host at Arsenal FC.

The scheme ended in November 2024.

### 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	%
Donations and gifts	51,006	24.78%
Gift Aid	2,109	1.02%
Legacies	-	0.00%
General grants provided by government/other charities	95,062	46.18%
Membership subscriptions and sponsorships which are in substance donations	2,370	1.15%
Donated goods, facilities and services	52,134	25.32%
Interest income	3,065	1.49%
Other	115	0.06%
Total	205,862	

### 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.

Capita	£10,000	Unrestricted
Bumblebee Lettings	£10,000	Unrestricted
London Borough of Barnet	£52,134	Donation in kind for Operations Director Salary plus on costs

### 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.

Trust & Foundation	Amount	
Beatrice Laing Trust	5,000.00	Restricted (Outdoor Club, Aspire Higher & Driving Ahead)
Broughton Family Charitable Trust	250.00	
Buzzacott Stuart Defries Memorial Fund	1,000.00	
Garfield Weston Foundation	30,000.00	Restricted – Core Cost
Gowling WLG Trust	1,500.00	



Hadley Trust	20,000.00	Restricted – Operational Director Salary
Jesus Hospital Trust	5,000.00	Restricted
London Community Fund	25,200.00	Restricted Salaries
Rachel Charitable Trust	100.00	
S & J Fogel Charitable Trust	45.00	
The Big Give Trust	5,967.00	
The Cecil Bell House Trust	500.00	
YBS Charitable Fund	500.00	

## Challenge Events



Recruitment remained a challenge for fundraising events so we were delighted that trustees Jenni, Holly and Aaliyah completed a sky dive in September 2024 raising over £2000 for Live Unlimited! We're so grateful for your bravery and support!

## Community Fundraising

The Friends of Belmont School selected us as their charity of the year and donated £8,763.91. Other donations came from Barnet Brookside Methodist Church (£221.50), and a Christmas Carol Concert (£223.94).

## Friends of Live Unlimited

FoLU was introduced in May 2024. The concept is that our Friends can contribute as much or as little as they are able to support us. There are three ways for Friends to

assist in connecting us with their networks or communities: they can advocate by sharing their experiences with us, connect us by actively involving others in our mission, or share by fundraising to secure financial support and raise awareness. Friends are also welcome to participate in our social gatherings, meet-ups, and events. Since our launch, we have welcomed 12 Friends into our community, each receiving a newly designed welcome pack. We currently connect with our Friends through monthly bulletins that are sent out during the first week of every month. The upcoming bulletin is scheduled for July 2<sup>nd</sup>, and our future goals for our Friends include, starting regular coffee mornings to exchange fundraising ideas, as well as sending out invites for them to participate in upcoming events such as school assemblies and the sound lives showcase, where they will be able to engage with our stakeholders to promote our initiatives.



Friend of Live Unlimited Elias Kviat-Driscoll arranged a school assembly to raise awareness about children in care in Barnet and he raised over £1,200 through his synagogue, as part of his Bar Mitzvah project.

## **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**

Caroline Glitre stepped down as Treasurer in September 2024 and we were delighted to welcome Madiha Bhenick as the new Treasurer.

## **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.

### **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**

Agency Cost	70,978.19
Salary	44,336.27
Interim Director	5,469.75

As from Feb 2025, our project officers were brought in-house for business continuity and lower operating costs.

The director salary was partly funded from LBB donation in kind which ended this financial year 24-25.

As the Director of Operations left in February, we had an Interim Operations Director from February – April 2025 which is included in the salary

### **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 is pending.

### **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 1<sup>st</sup> April 2024 to 31<sup>st</sup> March 2025.

### **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	01-Apr-24	To	Period end date	31-Mar-25		

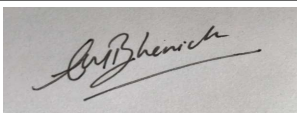

## Section A Statement of financial activities

Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	91,115	60,500	-	151,615	153,131
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	3,065	-	-	3,065	4,564
Separate material item of income	S05	-	-	-	-	-
Other	S06	115	-	-	115	-
<b>Total</b>	S07	94,295	60,500	-	154,795	157,695
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	27,950	-	-	27,950	30,077
Charitable activities	S09	77,479	12,900	-	90,379	115,483
Separate material item of expense	S10	-	-	-	-	-
Other	S11	62,929	50,000	-	112,929	73,212
<b>Total</b>	S12	168,358	62,900	-	231,258	218,772
<b>Net income/(expenditure) before investment gains/(losses)</b>						
Net gains/(losses) on investments	S13	- 74,063	- 2,400	-	- 76,463	- 61,077
<b>Net income/(expenditure)</b>	S14	-	-	-	-	-
<b>Extraordinary items</b>	S15	- 74,063	- 2,400	-	- 76,463	- 61,077
<b>Transfers between funds</b>	S16	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	- 74,063	- 2,400	-	- 76,463	- 61,077
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	239,060	- 59,348	-	179,712	240,789
<b>Total funds carried forward</b>	S22	164,997	- 61,748	-	103,249	179,712

## Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	-	-	-	-	-
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)		B09	135,805	-	-	135,805	202,900
<b>Total current assets</b>		B10	135,805	-	-	135,805	202,900
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	32,556	-	-	32,556	23,188
<b>Net current assets/(liabilities)</b>		B12	103,249	-	-	103,249	179,712
<b>Total assets less current liabilities</b>		B13	103,249	-	-	103,249	179,712
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	103,249	-	-	103,249	179,712
<b>Funds of the Charity</b>							
Endowment funds (Note 27)		B17	-	-	-	-	-
Restricted income funds (Note 27)		B18	-	-	-	-	59,348
Unrestricted funds		B19	103,249	-	-	103,249	239,060
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	103,249	-	-	103,249	179,712

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

Signature	Print Name	Date of approval dd/mm/yyyy
	Madiha Bhenick	29/01/2026
	John Hooton	29/01/2026

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## 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 2025 there was 143k in the bank.**

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\*

\* -Tick as appropriate

*Please disclose:*

(i) the nature of the change in accounting policy;	N/A
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	N/A
(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

## 1.4 Changes to accounting estimates

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

Yes\*

☒

No\*

\* -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\*

\* -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

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

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		

Fund balance as restated \_\_\_\_\_

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

	End of £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	

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.*

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Offsetting</b>	<p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Legacies</b>	<p>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).</p> <p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>						
<b>Tax reclaims on donations and gifts</b>	<p>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.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Donated services and facilities</b>	<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>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Volunteer help</b>	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from interest, royalties and dividends</b>	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Yes	No	N/a						
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>						
<b>Income from membership subscriptions</b>	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a						
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						

	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> </table>			✓	Yes	No	N/a
		✓						
Yes	No	N/a						
<b>Settlement of insurance claims</b>	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.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>			✓	Yes	No	N/a
		✓						
Yes	No	N/a						
<b>Investment gains and losses</b>	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.	<table> <tr><td></td><td></td><td>✓</td></tr> </table>			✓			
		✓						
<b>2.3 EXPENDITURE AND LIABILITIES</b>								
<b>Liability recognition</b>	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>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
<b>Governance and support costs</b>	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.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>			✓	Yes	No	N/a
		✓						
Yes	No	N/a						
	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.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
<b>Grants with performance conditions</b>	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.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>			✓	Yes	No	N/a
		✓						
Yes	No	N/a						
<b>Grants payable without performance conditions</b>	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.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>			✓	Yes	No	N/a
		✓						
Yes	No	N/a						
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
<b>Provisions for liabilities</b>	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	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>			✓	Yes	No	N/a
		✓						
Yes	No	N/a						
<b>Basic financial instruments</b>	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.	<table> <tr><td>✓</td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>	✓			Yes	No	N/a
✓								
Yes	No	N/a						
<b>2.4 ASSETS</b>								
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	<table> <tr><td></td><td></td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>				Yes	No	N/a
Yes	No	N/a						
	They are valued at cost.	<table> <tr><td></td><td></td><td>✓</td></tr> </table>			✓			
		✓						
	The depreciation rates and methods used are disclosed in note 9.2.							
<b>Intangible fixed assets</b>	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></td><td>✓</td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>		✓		Yes	No	N/a
	✓							
Yes	No	N/a						
	They are valued at cost.	<table> <tr><td></td><td></td><td>✓</td></tr> </table>			✓			
		✓						
<b>Heritage assets</b>	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></td><td>✓</td><td></td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>		✓		Yes	No	N/a
	✓							
Yes	No	N/a						
	They are valued at cost.	<table> <tr><td></td><td></td><td>✓</td></tr> </table>			✓			
		✓						
<b>Investments</b>	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></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>			✓	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	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>			✓	Yes	No	N/a
		✓						
Yes	No	N/a						
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<table> <tr><td></td><td></td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> </table>			✓	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></td><td></td><td>✓</td></tr> <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.	<table> <tr><td></td><td></td><td>✓</td></tr> </table>			✓			
		✓						

<b>Debtors</b>	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
				✓

<b>Current asset investments</b>	The charity has 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
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CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

#### Report to the trustees

Charity Name

Live Unlimited

31<sup>st</sup> March 2025

1197754

On accounts for the year ended

Charity no (if any)

Set out on pages

#### Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2025**

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 (other than that disclosed below \*) 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.

Signed:

Samuel Moore, Harsh Patel

Date:

27/01/2026

**Name:**

Samuel Moore, Harsh Patel

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

CIPFA Trainee

**Address:**

London Borough of Barnet, 2 Bristol Avenue, Colindale, NW9 4EW

## **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.**

A re-review of certain areas was required due to small amendments to the accounts. These amendments included:

- i) The deferral of a £25,000 grant donation into the appropriate accounting period in line with the grant conditions
- ii) Related updates to the presentation and allocation of restricted and unrestricted funds within the reserves and expenditure notes **(N3, N6, N27.1 and N27.3)**

These changes have been appropriately reflected within income and other relevant disclosures, and the auditor is content with such revisions.