

VIBE CHARITABLE INCORPORATED ORGANISATION

England & Wales · Charity number 1199010

Details

Status Registered

Legal form CIO

Registered 2022-05-19

Register [View on the Charity Commission register](#)

Contact

Address VO3 Baltic Creative Campus
49 Jamaica Street
Liverpool
L1 0AH

Phone 01516730500

Email hello@vibeuk.org

Website www.vibeuk.org

Activities

Objects: THE OBJECTS OF THE CIO ARE TO ADVANCE IN LIFE AND HELP YOUNG PEOPLE IN PARTICULAR BUT NOT LIMITED TO THOSE LIVING IN MERSEYSIDE THROUGH:3.1.1. PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS;3.1.2. RELIEVING UNEMPLOYMENT; AND3.1.3. PROVIDING RECREATIONAL AND LEISURE TIME ACTIVITY IN THE INTERESTS OF SOCIAL WELFARE WHO HAVE NEED BY REASON OF THEIR YOUTH, DISABILITY (BOTH MENTAL AND PHYSICAL) , POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH A VIEW TO IMPROVING THE CONDITIONS OF LIFE OF SUCH PERSONS

Activities: We are a team of expert youth workers who deliver training and programmes in crucial sectors such as health, crime and education. Our work is underpinned by a unique relationship framework which supports communities and young people to be more self-aware, confident and purposeful.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Disability, Economic/community Development/employment
- **Who:** Children/young People

Geography

- Cheshire East
- Cheshire West & Chester
- Halton
- Knowsley
- Liverpool City
- Sefton
- St Helens
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,401,927	£1,458,608	£251,681	29
2024-03-31	£875,843	£567,482	£308,361	23
2023-03-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Carly Farley		2024-11-27
David Cope		2022-05-19
John Owens		2022-05-19
Juliette Ann McMahon		2024-11-27
Katherine Hennell		2022-05-19
Nicholas van Breemen		2024-11-27
Peter Alger		2024-11-27
Stephanie Harrison		2022-05-19

VIBE CHARITABLE INCORPORATED ORGANISATION

England & Wales - Charity number 1199010

Accounts

**VIBE CHARITABLE INCORPORATED ORGANISATION
(A Company limited By Guarantee)**

ANNUAL REPORT AND ACCOUNTS

for the year ended

31st March 2025

COMPANY REGISTERED NUMBER: CE029007

CHARITY REGISTRATION NUMBER: 1199010

VIBE CHARITABLE INCORPORATED ORGANISATION

Annual Report and Accounts
for the year ended 31st March 2025

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VIBE CHARITABLE INCORPORATED ORGANISATION

Company Information for the year ended 31st March 2025

Company number:	CE029007
Charity number:	1199010
Trustees:	Ms S Harrison (Chair) Mr D Cope Dr K Hennell Mr J Owens Ms J McMahon Mr P Alger Mr N van Breemen Mrs C Farley
Chief Executive	Mr P Oginsky
Registered office:	VO3 Baltic Creative Campus 49 Jamaica Street Liverpool L1 0AH
Statutory auditor:	Horsfield & Smith Tower House 269 Walmersley Road Bury BL9 6NX
Bankers:	Unity Trust Bank 4 Brindley Place Birmingham B1 2JB

VIBE CHARITABLE INCORPORATED ORGANISATION

Report of the Trustees (including Directors' Report) for the year ended 31st March 2025

The trustees, who are the directors of the charity, present their annual report and the audited accounts for the year ended 31st March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Charitable Objectives

The objects of the CIO are to advance in life & help young people particularly those in Merseyside, but not limited to, through:

- Providing support & activities which develop their skills, capacities & capabilities to enable them to participate in society as mature & responsible individuals
- Relieving unemployment
- Providing recreational & leisure time activity in the interests of social welfare who have need by reason of their youth, disability (both mental & physical), poverty or social & economic circumstances with a view to improving the conditions of life of such persons

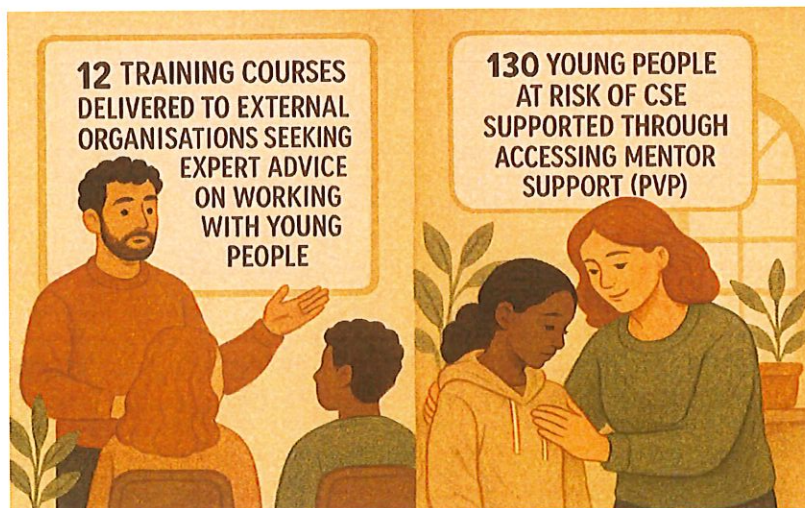
Activities Undertaken (April 2024 – March 2025)

This year marked our first full year of delivery since transitioning from Knowsley Youth Mutual Ltd. Vibe CIO has:

- Expanded its regional youth provision across all six boroughs of the Liverpool City Region
- Delivered targeted support through programmes such as Interact (Halton), Positive Vibes Programme (St Helens), Me Time (Knowsley), Short Breaks (Halton & St Helens) & youth clubs (Knowsley & Halton)
- Enhanced the L30 & MAST Youth Councils (Sefton & Liverpool)
- Extended its outdoor education programme with activity hubs including Carr Mill (St Helens)
- Secured new funding through successful bids to local & national sources
- Advanced toward our 2050 Net Zero Plan, reinforcing our commitment to sustainability

VIBE CHARITABLE INCORPORATED ORGANISATION

Report of the Trustees (including Directors' Report) (continued)
for the year ended 31st March 2025



VIBE CHARITABLE INCORPORATED ORGANISATION

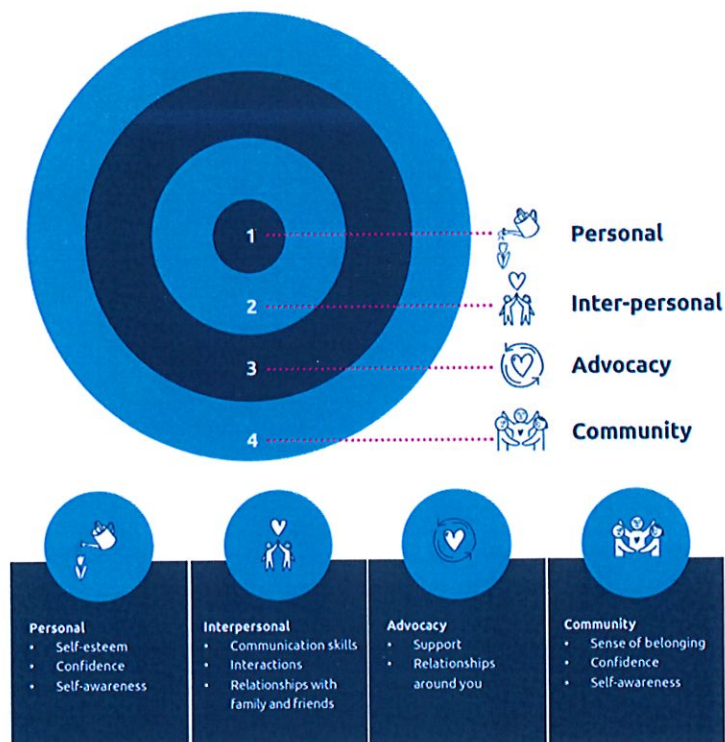
Report of the Trustees (including Directors' Report) (continued)
for the year ended 31st March 2025



Strategic Overview for 2024/25

Our focus remained on the four pillars of our Relationship Framework (RF4)

- Personal (Me & Me)
- Interpersonal (Me & You)
- Advocacy (Me & Them)
- Community (Me & All)



VIBE CHARITABLE INCORPORATED ORGANISATION

Report of the Trustees (including Directors' Report) (continued) for the year ended 31st March 2025

The Trustees remain committed to achieving both short term outcomes & long-term impact, ensuring that all activities align with the charity's mission & deliver demonstrable public benefit. In doing so, the Trustees have adhered to the Charity Commission's guidance on public benefit throughout the management & delivery of Vibe CIO's work.

Our strategy integrates programme delivery, training & thought leadership to achieve systemic change in the lives of young people. Over the past year, the initiatives undertaken have directly contributed to our core aims - supporting young people's personal development, strengthening their relationships & increasing their resilience & confidence.

These outcomes are central to our RF4 framework & serve as indicators of progress across all service areas.

Strategic Objectives

Delivery

- Deliver high quality, relational programmes
- Expand presence across all six boroughs of Liverpool City Region
- Roll out 1-2-1 support model
- Enhance outdoor & environmental youth provision

Training

- Deliver interactive, theory-based training
- Build a national profile for RF4
- Establish training impact measurement framework

Thought Leadership

- Champion RF4 across the sector
- Develop evidence-based publications & events
- Influence youth policy

Financial Sustainability

- Increase unrestricted income
- Secure long term funding streams
- Launch new donation platforms
- Strengthen donor & partnership engagement

To meet our strategic priorities in 2025 & beyond, we are implementing a focused & adaptable approach that aligns with our values, capabilities & the needs of the communities we serve.

VIBE CHARITABLE INCORPORATED ORGANISATION

Report of the Trustees (including Directors' Report) (continued) for the year ended 31st March 2025

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VIBE CHARITABLE INCORPORATED ORGANISATION

Report of the Trustees (including Directors' Report) (continued) for the year ended 31st March 2025

Training

We will:

- Deliver face to face training grounded in theory & practical application, equipping professionals to build stronger relationships with young people
- Position RF4 nationally by showcasing our framework at sector events, within academic networks & through strategic collaborations
- Embed an impact measurement framework using tools like Views & participant feedback loops to track outcomes & improve training quality

Thought Leadership

We will:

- Promote RF4 sector wide by publishing case studies, toolkits & video explainers that highlight the impact of relationship competence in youth work
- Develop knowledge sharing events & publications such as webinars, blogs, research summaries & learning festivals
- Engage in policy influencing by participating in national consultations, contributing to research & collaborating with youth focused coalitions

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Financial Sustainability

We will:

- Increase unrestricted income through new individual giving campaigns, fundraising & commercial training offers
- Pursue multiyear grants & commissions by strengthening our bid writing capacity & aligning with strategic funders' priorities
- Launch improved donation platforms, making it easier for supporters to give online & through events
- Build stronger donor & partner relationships by enhancing communications, reporting on impact & cocreating opportunities for collaboration

VIBE CHARITABLE INCORPORATED ORGANISATION

Report of the Trustees (including Directors' Report) (continued) for the year ended 31st March 2025

Key Highlights & Achievements (2024/25)

Delivery

Events for National Youth Work week 2024

For National Youth Work Week 2024, Vibe CIO hosted a series of engaging events that celebrated young people & the vital role of youth work. Activities included workshops, community meetups & creative projects designed to empower young voices, build connections & raise awareness of youth work's positive impact across the areas we work.

AAP

Vibe Outdoors proudly provided comprehensive Duke of Edinburgh's Award expedition support to several schools across Liverpool City Region. We worked with young people at all three DofE levels, Bronze, Silver, and Gold, equipping them with the skills, knowledge and confidence needed to plan and complete their challenging journeys.

Our expeditions took place in a variety of diverse locations including Beeston in Cheshire, the Clwydian Range in North Wales, the Yorkshire Dales and the Lake District. These environments offer young people the opportunity to explore the outdoors, develop resilience and build teamwork skills in memorable settings.

Vibe Outdoors supported a total of 450 young people, helping them achieve their expedition goals and create lasting memories. Our experienced team provided guidance every step of the way, ensuring each participant felt supported, safe and empowered to succeed.

Recommissioning of key programmes

Me Time was recommissioned by Knowsley Council to deliver positive activities for young carers, the programme were winners of the Youth Fed Award for Best Youth Group & attended the Young Carers Festival in Southampton in June 2024. In Halton, Vibe UK secured the recommissioning of Halton Outreach & Short Breaks services, allowing us to continue delivering vital support to young people.

Youth Voice

St Helens Youth Cabinet strengthened their partnership with our twin town, Stuttgart & participated for the first time in a residential at Cumberland Lodge. Members of Youth Parliaments from both Halton & St Helens spoke at the annual UK Youth Parliament event held at the House of Commons, focusing on transport issues. Both areas have developed strong campaigns with the St Helens Member of Youth Parliament receiving an award for their work.

Halton short breaks

In 2024-25 we delivered 12 Short Breaks Outdoors sessions to SEN young people from the Halton. We have delivered activities including indoor climbing/bouldering, archery, geocaching, scavenger hunts, canoeing, outdoor walks, petting zoo visits, abseiling, bushcraft, nature art and team challenges.

All young people have improved confidence, communication and resilience skills during the programme and most have met their personal goals/milestones noted on EHCPs. The group have also achieved awards such the National Outdoor Learning Award (NOLA), NIBAS participation awards, Lord Derby Award (15 young people - levels purple to yellow) and British Canoeing Paddle Awards (4 young people achieved a Paddle Start Award and 10 young people working towards the discover or explore awards).

VIBE CHARITABLE INCORPORATED ORGANISATION

Report of the Trustees (including Directors' Report) (continued) for the year ended 31st March 2025

We have had amazing feedback from young people, parents and commissioners which helps us to ensure the programme meets demand and provides exclusive opportunities to the young people.

Glow

Secured a new contract commissioned by Halton Borough Council to deliver LGBTQIA+ services for young people aged 10-18 & up to 25 for those with SEN.

Lord Derby Award

Vibe Outdoors delivered our own in-house award: the Lord Derby Award. Designed to help young people build confidence, resilience and essential life skills, the Lord Derby Award reached over 500 participants in schools and community groups across Liverpool City Region. Activities included canoeing, kayaking, archery, orienteering, climbing, abseiling, gorge walking, campfire skills and den building, giving young people a wide range of exciting and challenging experiences. Through these activities, young people developed teamwork, leadership and self-belief in a supportive and inspiring outdoor environment.

Live Happy

Following the conclusion of the Wirral NHS contract, overwhelming community support in Huyton enabled us to raise sufficient funds to maintain the programme. Subsequently, we secured a smaller funding grant before obtaining a larger one to sustain the programme for an additional year.

MAST

In August 2024, we supported 10 young people on a 7-day maritime voyage from the Isle of Man to Liverpool, providing them with unique experiences & valuable skill development.

Vibe Outdoors

Vibe Outdoors delivered a wide range of outdoor sessions, residentials and accredited opportunities including OCR qualifications and National Citizen Service programmes. We supported whole year transition sessions for students from Kirkby High and took a whole year approach with St Philip's, ensuring all young people had the opportunity to develop confidence and key life skills. Our work extended to virtual school sessions, helping young people in alternative education access outdoor learning experiences. We also ran residentials for Wellesbourne, Longton Lane and Knowsley Lane schools, giving students memorable and immersive experiences. Over the year, Vibe Outdoors provided 99 NCS experiences, enabling young people to build resilience and teamwork skills through adventure-based learning.

Holidays Activities & Food (HAF)

As part of the HAF programme, Vibe CIO delivered over 400 places during Easter and Summer, ensuring children and young people could enjoy active, engaging and nutritious holiday experiences.

Launch of the Youth Bus

We successfully launched the Youth Bus, made possible through a generous \$30,000 donation from the ARCONIC Foundation. This mobile service enables us to reach underserved communities, break down barriers & build meaningful, lasting connections with young people.

PVP

The new Positive Vibes Programme was established in 2024-25 with the programme growing from a 6 week to 32-week provision. The programme is delivered to 32 young people from St Helens thanks to referrals from Local Authority, Merseyside Police, teachers and St Helens College. Young people took part in mentoring sessions, Total Commitment Training, group sessions focusing on confidence building, relationships and consequence of choice and various positive activities such as mountain biking, bouldering, archery, orienteering and bushcraft. They also completed awards such as NCS, Lord Derby Award, NIBAS participation awards, National Outdoor Learning Award (NOLA)

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Report of the Trustees (including Directors' Report) (continued) for the year ended 31st March 2025

and British Canoeing Paddle Start Awards. They also had the experience of a 2-day residential in Anglesey.

£75K secured for Halton youth grants

Vibe CIO secured £75,000 in funding to support youth grants in Halton, empowering young people & local projects through enhanced resources & new opportunities.

Lord Derby Short Breaks Awards

We were honoured to host the inaugural Lord Derby Short Breaks Awards, celebrating the achievements of our SEN young people & highlighting the positive impact of our inclusive services.

Events

Over 500 young people engaged with Vibe CIO staff across four days at major events including Creamfields & On the Waterfront where we provided safe spaces & memorable experiences.

Altbridge post 16

At Altbridge Post 16, we delivered weekly sessions focused on developing the skill and physical sections required for students to achieve their Gold Duke of Edinburgh's Award, providing consistent support and tailored guidance to help them progress confidently. Alongside our DofE programmes, we also partnered with the National Citizen Service and supported the Duke of Edinburgh's Award with the Dame Kelly Holmes Trust where 27 enthusiastic young people took part in activities designed to build their resilience, teamwork and leadership skills while participating in sport. Together, these initiatives have given young people valuable opportunities to grow, challenge themselves and work towards recognised awards that celebrate their achievements.

Cross departmental collaboration

We introduced cross departmental working practices to enhance communication, resource sharing & service delivery across Vibe CIO.

Training

Team building day

In January 2025, the Vibe CIO team came together for a **brilliant team building day** that blended important organisational updates with a fun & energising **Town Task Challenge**. The day was a fantastic opportunity to reconnect, reflect on our shared goals & strengthen collaboration across teams. The challenge brought plenty of laughs & friendly competition, leaving everyone motivated & united for the year ahead.

Training team delivering Vibe CIO training to over 12 external organisations

Our Training team has successfully delivered **Vibe CIO training to over 12 external organisations**, equipping professionals across the sector with the tools, confidence & youth led approaches to engage & support young people effectively. This growing demand reflects the strength & relevance of our training offer, as well as our commitment to sharing best practice & creating wider impact beyond our own settings.

Employee of the Month initiative

To promote staff morale & recognise excellence, we introduced an Employee of the Month scheme, celebrating the outstanding dedication of our team.

VIBE CHARITABLE INCORPORATED ORGANISATION

Report of the Trustees (including Directors' Report) (continued)
for the year ended 31st March 2025

Thought Leadership

Presenting at the Children & Young People Now Impact & Evaluation conference

Vibe CIO had the privilege of presenting at the Children & Young People Now Impact & Evaluation Conference in London. This was a fantastic platform to display the strength & innovation of our RF4 programme. This was a key opportunity to demonstrate the tangible impact of our work both within our organisation & across the wider youth sector, highlighting how RF4 empowers young people through meaningful relationships & measurable outcomes.

Presenting RF4 at UK Youth Summit

Vibe CIO were incredibly proud to be invited by Right to Succeed to present on our RF4 programme at the UK Youth Summit in October 2024. As a recognised best practice partner, this invitation reflects the significant impact RF4 is having on young people's lives. It was a valuable opportunity to spotlight our approach, share learning & contribute to national conversations around relational practice & youth development.

International visit from Poppin Tree Project Ireland

Vibe CIO **welcomed an international visit from the Poppin Tree Project, Ireland**, who came to experience our RF4 training firsthand. Inspired by what they saw, they are now seeking funding to bring this valuable training back to their own team. This visit highlighted the growing reach & influence of our approach, fostering cross border collaboration to better support young people.

Collaborations with youth organisations

We strengthened partnerships with organisations such as Sports Alive & MYA, extending our reach & impact through shared expertise & resources.

Marketplace events

Vibe CIO actively participated in marketplace events across the Liverpool City Region, highlighting our work & connecting with communities.

VIBE CHARITABLE INCORPORATED ORGANISATION

Report of the Trustees (including Directors' Report) (continued) for the year ended 31st March 2025

Impact (2024/25)

Evaluating our impact: Measuring Success

At Vibe UK, we are passionate about demonstrating the positive impact our programmes have on young people's social & emotional development. We are on a continuous & evolving journey to measure this impact, using a 360-degree approach that captures the full scope of young people's experiences & outcomes.

Our evaluation & quality practice review focuses on key areas including social mobility. We use a range of carefully selected measures, each tailored to the specific aims of the programme, to ensure that our approach remains relevant & robust. This includes tools developed by the Centre for Youth Impact, combined with our own methods of gathering both qualitative & quantitative data.

We are committed to providing clear, meaningful evidence of our impact, not only to drive continuous improvement but also to demonstrate to our funders the real value & outcomes of their investment. Through this, we ensure our work remains accountable, adaptive & rooted in the needs & aspirations of the young people we support.

Since September 2024, Vibe CIO has worked hard to ensure that the implementation of all measurement tools from Centre for Youth Impact, including the Quality Assurance QPT, is embedded and this marks a major step forward in how we track & understand our impact. With our new Impact Manager in post, we are fully committed to embedding these tools across the organisation, ensuring our work is consistently high quality, evidence informed & focused on what matters most - positive outcomes for young people.

"Over the last 12 months, through a combination of hotspot policing & targeted youth work funded by Merseyside Police, Vibe UK have helped contribute to a reported 75% reduction (data source - CSP hot spot policing report) in antisocial behaviour & serious violent crime in some areas. Vibe youth workers have played a key supporting role in the effectiveness of reducing ASB & serious violent crimes within St Helens communities, building relationships with young people, their community & providing targeted engagement & diversionary activities for the youth" Inspector Jon Smith, Merseyside Police

"I genuinely believe Vibe's outreach & detached approach, especially the Youth Bus, offers a powerful model for better managing antisocial behaviour while enhancing our role in the community" Will Blundell, Strategic Projects Manager (McDonalds)

"I would not have had the confidence to put myself forward for these roles & throw myself into these opportunities without the vital encouragement of my youth workers at Vibe who supported me through everything" Dean Leake (Vibe UK member 2017-2023)

"Vibe had such a huge impact on me growing up. It gave me a space outside of home & school to channel my energy & emotions & the youth workers always believed in me especially when I didn't believe in myself" Amber (Vibe UK member 2017-2023)

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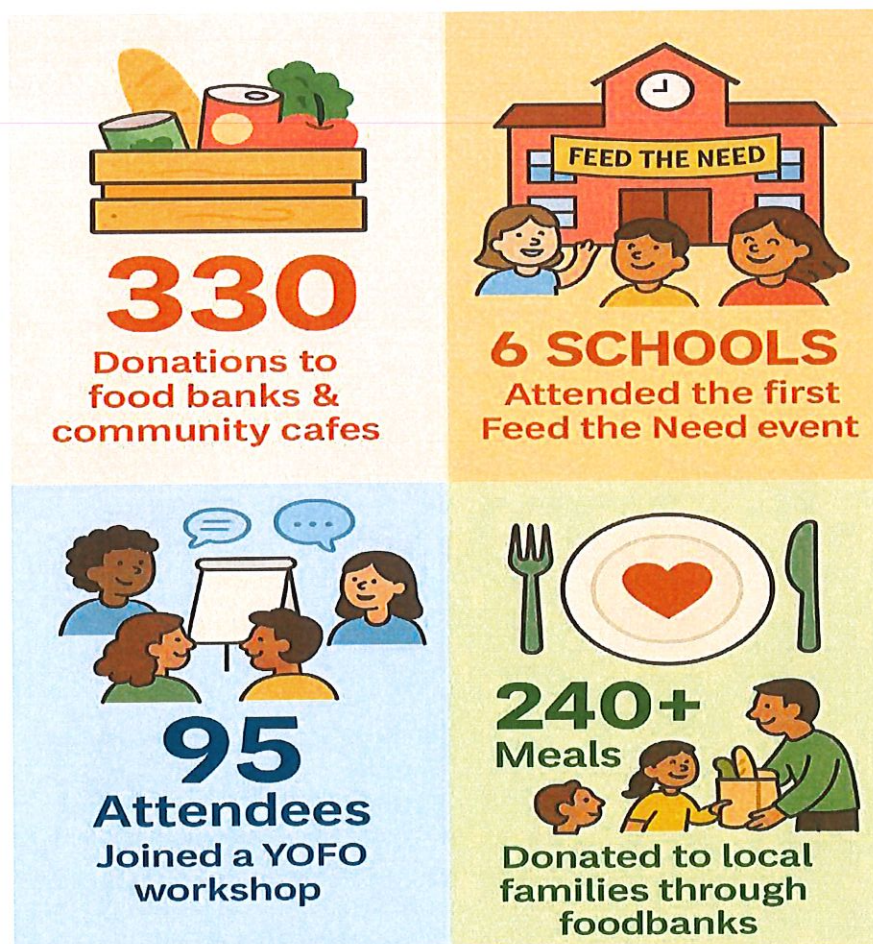
Report of the Trustees (including Directors' Report) (continued)
for the year ended 31st March 2025

Northwood & Glendale (Right to Succeed – Cradle to Career)		
Cohorts - aged 11-15, completed the young person survey. This is designed to focus on the schemas & awareness that underly the six socio-emotional skill domains.		
Schema	Pre	Post
Emotional management	2.8	3.6
Empathy	3.2	4.2
Initiative	2.7	3.8
Problem solving	2.1	3.4
Responsibility	3.5	4.5
Teamwork	3.7	4.4

The data from the table shows a positive improvement in all measured areas for participants. Emotional management, empathy, initiative, problem solving, responsibility & teamwork all saw an increase in mean scores from pre to post assessment. The most significant improvements were in empathy & responsibility, both by 1. Problem solving & emotional management also showed notable growth, increasing from 2.1 to 3.4 & 2.8 to 3.6 respectively. These results indicate that the program effectively enhanced key social & emotional skills among participants.

Feed the Need

Feed the Need was created as a youth led campaign by Vin (Member of Youth Parliament) & supported St Helens Youth Council to raise awareness, break the stigma around food poverty, educate young people & create real community change.



VIBE CHARITABLE INCORPORATED ORGANISATION

Report of the Trustees (including Directors' Report) (continued) for the year ended 31st March 2025

Financial Review

During this financial year our total incoming resources were £1,401,928, £1,128,328 of which was restricted and £273,600 was unrestricted. Total resources expended, £1,228,328 of which was restricted and £230,217 was unrestricted, resulting in a net deficit of £56,680, comprising a restricted deficit of £100,063 and an unrestricted surplus of £43,383.

Reserves Policy

Vibe CIO's income, in the main, comes from several contracts that are not guaranteed in the medium term. It is prudent therefore to ensure that there are sufficient reserves to ensure that if an income stream is lost, the CIO can operate in the short-term. This allows the CIO to either secure additional contracts/income or to wind up the CIO in a managed way, taking into consideration its obligations to the young people & employees.

It is the long-term intention of the Trustees to build up our unrestricted reserves so that they represent the equivalent of six months' worth of unrestricted running expenses. It is also the intention of the Trustees to hold an additional sum, equivalent to three months' worth of restricted expenditure, in unrestricted reserves. It will take time to achieve these objectives. Vibe CIO's average monthly total outgoings were circa £117,000 in the final quarter of this year. If the decision is taken to wind up the CIO, then a period of four months would be required. This would allow for any alternative provision to be identified & young people to be signposted.

For 2025/26 the desired reserve level is therefore set at £468,000. Current unrestricted reserves are £183,192.

Availability & adequacy of assets of each of the funds

The Board of Trustees is satisfied that the charity's assets in each fund are available & adequate to fulfil its obligations in respect of each fund.

Risk Management

Vibe CIO operates in a complex & evolving environment, where external pressures & internal dependencies require initiative taking, proactive & strategic risk management. The Board of Trustees takes overall responsibility for identifying & mitigating risks that could impact the organisation's ability to achieve its mission. Through structured reviews, robust systems & delegated sub-committees, we continue to monitor and address potential threats across all areas of operation.

VIBE CHARITABLE INCORPORATED ORGANISATION

Report of the Trustees (including Directors' Report) (continued) for the year ended 31st March 2025

Financial Risks

To safeguard against financial instability, we

- Maintain a live Risk Register that identifies risks, assigns ownership & outlines mitigation strategies such as diversifying income sources & strengthening cash flow planning.
- Conduct quarterly financial reviews through our Finance Sub Committee to monitor performance, budgets & projections.
- Activate our Business Continuity Plan (BCP) if required, ensuring contingency planning for funding gaps or delays.
- Have invested in external finance support (Adding Value Consultancy Ltd) to improve oversight & compliance.

Operational Risks

To protect service delivery & continuity, we

- Apply a tested BCP framework including remote working readiness & flexible delivery models for youth work.
- Strengthen digital infrastructure through regular IT security audits, staff training & data protection protocols.
- Continuously review delivery capabilities to adapt to both local & sector wide changes.

Safeguarding Risks

To keep young people safe & uphold our duty of care, we

- Enforce a comprehensive Safeguarding Policy, regularly updated in line with statutory guidance & sector best practice.
- Deliver mandatory safeguarding training for all staff & volunteers with enhanced training for those in key roles.
- Review incidents & compliance through a quarterly Safeguarding Sub Committee, supported by a central reporting system that enables fast & consistent response.

Compliance & Legal Risks

To maintain full legal & regulatory compliance, we

- Undertake annual legal audits of contracts & obligations.
- Appoint a designated Data Protection Officer (DPO) & deliver regular GDPR training across the team.
- Monitor governance & compliance through a resolute Finance Sub Committee, meeting every 8 weeks.

Strategic Risks

To ensure alignment between strategy & resources, we

- Conduct annual strategic risk reviews, evaluating both internal capacity & external policy, economic & social drivers.
- Use scenario planning to model different future contexts & adjust our delivery & income strategies accordingly.

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- Promote RF4 strategically to align with government priorities & attract long term investment.

Report of the Trustees (including Directors' Report) (continued) for the year ended 31st March 2025

Reputational Risks

To protect & strengthen Vibe CIO's reputation, we

- Operate a clear crisis communications plan to manage reputational incidents & media responses
- Implement a proactive stakeholder engagement strategy to maintain transparency, trust & shared accountability with partners & beneficiaries
- Promote our impact through storytelling, annual reports & sector recognition, helping reinforce the value & integrity of our work

To ensure Vibe CIO remains resilient, compliant & aligned with its strategic goals, the Board of Trustees has embedded a robust governance framework to oversee risk & performance. This includes routine monitoring, structured subcommittee reporting & independent validation.

Ongoing Risk Monitoring

The Risk Register is reviewed & updated quarterly to capture emerging risks & assess the effectiveness of mitigations.

Fortnightly SMT meetings ensure that operational risks are addressed proactively & escalated where necessary.

Governance through Sub Committees

The Finance Sub Committee meets every 8 weeks to review financial performance, reserves & associated financial risks. This also includes & provides oversight of compliance, legal obligations & reputational considerations, maintaining exacting standards of accountability.

The Safeguarding Sub Committee monitors safeguarding practice & compliance, ensuring all policies are followed & incidents are appropriately reviewed.

Independent Assurance

To reinforce transparency & quality, the Board of Trustees can commission external audits of financial processes & safeguarding practices, helping validate internal controls & demonstrate public accountability.

Future Financial Performance

Vibe CIO operates within a complex & unpredictable financial landscape. As a charity reliant on diverse income streams including public sector contracts, grant funding & philanthropic contributions, our future financial performance is closely tied to wider economic, political & social trends.

Several key factors may influence income stability & expenditure levels in 2025 & beyond:

Macroeconomic Conditions

Global instability including ongoing conflict & humanitarian crises in other regions continues to impact energy prices, inflation & cost of living pressures in the UK. These trends may affect both operational costs & the capacity of funders, particularly local authorities, to sustain current investment levels.

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The high inflation environment experienced in recent years particularly for essentials such as utilities, transport & food has placed additional pressure on youth services & families alike, increasing the demand for our provision while also raising our delivery costs.

Report of the Trustees (including Directors' Report) (continued) for the year ended 31st March 2025

National Policy & Fiscal Decisions

The UK Government's 2025 Budget included an increase in the National Insurance threshold, which may offer marginal financial relief to individual workers but does little to offset broader funding constraints within the public & voluntary sectors.

The government's ongoing development of a National Youth Guarantee & related youth strategies presents both opportunity & risk. While investment in youth services is welcome, competition for limited funds & performance based commissioning may challenge smaller or mid-sized charities to maintain contract security.

Local government financial uncertainty with several councils under significant budgetary pressure raises concerns about the continuity of youth service funding, particularly in high need areas.

Funding Trends in the Third Sector

A shift toward short term & restricted funding continues, reducing the flexibility needed to innovate & respond quickly to emerging needs. Additionally, funders increasingly expect evidence of long term impact, requiring more robust evaluation frameworks & reporting capacity.

While there is growth in corporate social responsibility & individual giving, these income streams are often sensitive to economic downturns & require strategic investment in marketing & donor engagement to yield meaningful returns.

In response, Vibe CIO will continue to

- Diversify its income base through targeted fundraising & commercial training offers
- Build strong relationships with funders, commissioners & partners to strengthen pipeline security
- Invest in evaluation & impact measurement to evidence the value & outcomes of our work
- Advocate for youth sector investment & demonstrate the critical role of relationship-based practice in preventing poor life outcomes

By staying agile & evidence-led, we are well positioned to navigate financial uncertainty while remaining committed to our mission & the young people we serve.

Fund Accounting

Vibe CIO maintains three types of funds

- Unrestricted Funds: Available for use at the discretion of the Trustees
- Designated Funds: Unrestricted income set aside by Trustees for specific purposes
- Restricted Funds: Subject to donor or legal restrictions on how they can be spent

The organisation does not hold any endowment funds.

VIBE CHARITABLE INCORPORATED ORGANISATION

Report of the Trustees (including Directors' Report) (continued) for the year ended 31st March 2025

Taxation

The Trustees confirm that the charity meets the requirements of Paragraph 1, Schedule 6 of the Finance Act 2010 & is therefore exempt from UK corporation tax on income & capital gains applied exclusively to charitable purposes.

Dissolution of the Charity

In the event of winding up, any remaining assets, after settling liabilities, must be transferred to one or more charitable organisations with similar objectives as determined by the Trustees.

Financial Instruments & Risk Exposure

There are currently no material risks to the organisation arising from its use of financial instruments. All assets are reviewed for relevance & impact as part of routine financial oversight.

Net Surplus

For the year ending 31 March 2025, the surplus includes:

Depreciation of fixed assets: £7,352.

Pension contributions: £35,607.

Governance:

Structure

The charity has no share capital and is a private company limited by guarantee, and a registered charity. In accordance with the Memorandum and Articles of Association the Board of Directors governs the charitable company; the Directors are also Trustees for the purposes of charity law.

The Board of Trustees is responsible for setting the overall direction and policies of the organisation. Implementation of policies and decisions is delegated by the Board as appropriate to the senior management team within the organisation. The Board meet with the senior management team every 6-8 weeks and as needed.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms S Harrison (Chair)

Mr D Cope

Dr K Hennell

Mr J Owens

Ms J McMahon

Mr P Alger

Mr N van Breemen

VIBE CHARITABLE INCORPORATED ORGANISATION

Mrs C Farley

Report of the Trustees (including Directors' Report) (continued) for the year ended 31st March 2025

Trustee Recruitment & Induction

- Structured application & interview process
- Tailored induction with ongoing training opportunities

Charity Structure

- Day to day operations led by CEO & SMT
- Bimonthly Trustee & fortnightly SMT meetings ensure oversight & alignment
- Subcommittees comprising a mix of Trustees & SMT to highlight & mitigate any risks proactively in advance of full Trustee meetings

Principal Staff in 2024/25

- Paul Oginsky – CEO
- Brian Rodgers – Deputy CEO
- Tracey Murray – Resources Director
- Andrew Raywood – Outdoor Education Manager
- Charlotte Brookes – Impact Manager

Setting pay & remuneration of key management personnel

Vibe CIO has a N&R (Nomination & Remuneration) subcommittee in place to ensure when setting pay & remuneration for key management personnel, the process is conducted with a focus on transparency, fairness & alignment with the charity's financial resources & strategic goals. The Trustees conduct a thorough review of compensation packages by benchmarking against industry standards considering factors such as the charity's size, complexity & financial health including obtaining information from external sources which is then presented to the N&R subcommittee, who may gather input from external compensation experts to ensure competitive & fair pay. Recommendations are made based on performance appraisals, organisational needs & the market rates for similar roles, after which the Board of Trustees formally approves the pay structure. This process ensures that remuneration is set responsibly, maintaining accountability & supporting Vibe CIO's long-term sustainability.

Outlook for 2025/26

Looking ahead, we aim to

- Scale 1-2-1 relational support across the region
- Expand our DofE & environmental programmes
- Enhance evaluation through new digital platforms

VIBE CHARITABLE INCORPORATED ORGANISATION

- Develop more unrestricted income opportunities

Report of the Trustees (including Directors' Report) (continued) for the year ended 31st March 2025

Statement of trustees' responsibilities

The trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for preparing the Annual Report and Accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

Trustees' statement of disclosure of information to the auditors

Each of the persons who is a trustee at the date of approval of this report confirm in so far as they are aware that:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

VIBE CHARITABLE INCORPORATED ORGANISATION

Report of the Trustees (including Directors' Report) (continued) for the year ended 31st March 2025

Auditors

Horsfield & Smith were appointed on 30 July 2025 and in accordance with section 485 of the Companies Act 2006, a resolution proposing that they be re-appointed will be put at a General Meeting.

Small Companies Provisions

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

This report was approved by the Board of Trustees on 27th January 2026, and signed on its behalf by:



David Cope
Trustee



Opinion

We have audited the financial statements of Vibe Charitable Incorporated Organisation (the 'charitable company') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Prior year unaudited

The financial statements of Vibe Charitable Incorporated Organisation for the year ended 31 March 2024 were unaudited. An independent examination was performed which expressed an unmodified opinion on those statements.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the



course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charitable company for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material



if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Capability of the audit in detecting irregularities, including fraud

Irregularities, including fraud, are instance of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Discussions with and enquiries of management and those charged with governance were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law, Tax and Pensions legislation, and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with charitable objectives, public benefit, fundraising regulations, safeguarding and health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movement in account balances which may be indicative of fraud.

No instance of material non-compliance was identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is available on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.



Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink that reads "Peter Nicol".

Peter Nicol BSc FCA (Senior Statutory Auditor)

for and on behalf of Horsfield & Smith, Statutory Auditor
Tower House
269 Walmersley Road
Bury
Lancashire
BL9
Date: 28 January 2026

VIBE CHARITABLE INCORPORATED ORGANISATION

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31st March 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Income From:							
Donations and legacies	3	55,417	-	55,417	4,267	-	4,267
Charitable activities	4	218,182	1,128,328	1,346,510	670,136	201,440	871,576
Total Income		273,600	1,128,328	1,401,928	674,403	201,440	875,843
Expenditure On:							
Charitable Activities	5	230,217	1,228,391	1,458,608	534,594	32,888	567,482
		43,383	(100,063)	(56,680)	139,809	168,552	308,361
Transfers between funds		-	-	-	-	-	-
Net (expenditure)/income for the year/Net movement in funds		43,383	(100,063)	(56,680)	139,809	168,552	308,361
Fund balances at start of Year		139,809	168,552	308,361	-	-	-
Fund balances at end of Year		183,192	68,489	251,681	139,809	168,552	308,361

All income and expenditure relate to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised during the year.

VIBE CHARITABLE INCORPORATED ORGANISATION

Balance Sheet as at:
31st March 2025

CHARITY NUMBER: 1199010

	Notes	2025 £	2024 £
Fixed Assets			
Tangible Assets	8	47,757	17,274
Current Assets			
Debtors	9	210,030	321,118
Cash at bank and in hand		<u>157,463</u>	<u>114,286</u>
		367,493	435,404
Creditors: Amounts falling due within one year	10	(163,569)	(144,317)
Net Current Assets		<u>203,924</u>	<u>291,087</u>
Net Assets		<u>251,681</u>	<u>308,361</u>
Income Funds			
Designated Funds	11	50,000	100,000
General Fund	11	<u>133,192</u>	<u>39,809</u>
Total Unrestricted Funds		183,192	139,809
Restricted Funds	11	<u>68,489</u>	<u>168,552</u>
		<u>251,681</u>	<u>308,361</u>

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These accounts were approved by the trustees and authorised for issue on 27th January 2026, and are signed on their behalf by:



Mr D Cope
Trustee

VIBE CHARITABLE INCORPORATED ORGANISATION

Statement of Cash Flows For the year ended 31st March 2025

	Notes	2025 £	2024 £
Cash Flow from Operating Activities	13	83,391	90,418
Cashflow from Investing Activities			
Proceeds from sale of tangible fixed assets		-	1,667
Payments to acquire fixed assets		(37,835)	(18,921)
Net Cash Flow from Investing Activities		<u>(37,835)</u>	<u>(17,254)</u>
Net increase (decrease) in cash in the year		<u>45,556</u>	<u>73,164</u>
Cash and cash equivalents at the start of the year		73,164	-
Cash and cash equivalents at the end of the year		<u>118,720</u>	<u>73,164</u>
Cash and cash equivalents consists of:			
Cash at bank and in hand		118,720	73,164

1. Accounting Policies

Policies relating to the production of the accounts

Basis of preparation and accounting convention

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

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2025, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The Charity continues to implement its established Health and Safety policy as well as procedures to ensure that risks are minimised for both staff and young people in all other aspects of its work.

These include Safeguarding and Child Protection procedures, risk assessment of activities (on and off site), administration of medication policy and procedure and a separate residential policy.

Peninsula provide HR support and WorkNest provide external Health and Safety advice. WorkNest undertake annual premises audits and monitor progress against action plans.

SMT provide regular Health and Safety update briefings to all staff. Information is disseminated at the Board of Trustees and Senior Management Team meetings. Health and safety is a standing agenda item on the Board meetings, Senior Management Meetings and Staff Team meetings as well as within supervision sessions.

A rolling programme of health and safety training is delivered to staff members including risk assessment, first aid and fire marshal training as well as other modules of the e-Learning Health and Safety training.

VIBE CHARITABLE INCORPORATED ORGANISATION

Notes to the Accounts Year ended 31st March 2025

The CIO has reviewed its insurance needs at February 2025 to ensure appropriate cover for all charitable activities.

Future assumptions include the development of our strategic approach for the coming year, developing our '3-legged stool' strategy and further developing the Delivery, Training and Thought Leadership elements.

The charity is a public benefit entity. The major risks to the Charity and the approach to mitigate these risks are detailed fully in the Trustee Report.

Policies relating to categories of income and income recognition

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Our income from Local Authorities represents 49.8% of our total income. This is spread across three of the six local authority areas and includes Halton Council, Knowsley Council and St Helens Council.

Our income from Vibe Outdoors and their supported delivery represents 26% of our total income. This includes all income from NCS the National Lottery PVP programme, Alt Bridge programme alongside DofE Expeditions, the Lord Derby Award and water sport sessions.

Our income from Schools, Trusts and Foundations represents 22.7% of our total income. This includes work funded by both Merseyside and Cheshire Police, Cream, Eurovision, Wirral Community NHS Trust, Riverside Housing and Halton Housing, St Helens and Knowsley College, MAST and both Windmill Hill and L30 Big Local.

1.5% of our income is from donations and fundraising activities which includes, a marathon, a bike ride from Liverpool to Paris, flights for young people to fly to Stuttgart, race night, public events and raffles.

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Following the completion of member vote of Knowsley Youth Mutual Ltd, the establishment of this charity and subsequent transition, since 1st October 2023 Vibe CIO has had the Business Transfer of all of Knowsley Youth Mutual Ltd commitments and liabilities.

Working with Trowers Solicitors, a Business Transfer Agreement was established and formalised and the novation of the assets, liabilities, operations and staff from Knowsley Youth Mutual Ltd to Vibe CIO was undertaken. This has provided Vibe CIO with wider funding opportunities and pathways which will secure the long-term viability of the organisation.

Accounting for deferred income and income received in advance

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

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

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

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

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

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

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

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

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is:-

Staffing - on the basis of time spent in connection with any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non-specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures.

Volunteers

In accordance with the Charities SORP, the contribution of volunteers is not recognised in monetary terms within the accounts due to the complexity in measuring fair value. However, the Board of Trustees formally acknowledges the vital role of unpaid volunteers in supporting the charity's mission particularly in community events & youth facing activities.

Policies relating to assets, liabilities and provisions and other matters

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

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

Leasehold Improvements:	20% straight line
IT and Office Equipment:	33% straight line
Vehicles:	33% straight line

Debtors

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

Creditors and Provisions

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

Financial instruments including cash and bank balances

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

Fund Accounting

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

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

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

There are no endowment funds.

2. Liability to Taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3. Winding up or dissolution of the charity

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

4. Significance of financial instruments to the charity's position

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

VIBE CHARITABLE INCORPORATED ORGANISATION

Notes to the Accounts Year ended 31st March 2025

5. Income from Donations and Legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations - individuals	45,292	3,267
Donations - corporate	2,625	1,000
Gift aid	7,500	-
	<u>55,417</u>	<u>4,267</u>

Included in donations above is £33,950 (2024 £nil) received from a trustee.

6. Income from Charitable Activities

	Grants 2025 £	Contracts income 2025 £	Total 2025 £	Grants and contracts 2024
Services provided under contract	<u>579,978</u>	<u>766,532</u>	<u>1,346,510</u>	<u>871,576</u>
Analysis by fund:				
Unrestricted funds	-	218,182	218,182	670,136
Restricted funds	<u>579,978</u>	<u>548,349</u>	<u>1,128,328</u>	<u>201,440</u>
	<u>579,978</u>	<u>766,532</u>	<u>1,346,510</u>	<u>871,576</u>

7. Expenditure on Charitable Activities

	2025 £	2024 £
Gross wages & salaries - charitable activities	646,458	237,039
Employer's NI - charitable activities	48,310	15,917
Defined contribution pension costs - charitable activities	25,506	9,818
Travel and subsistence - charitable activities	53,957	17,222
Equipment, materials & provisions	60,027	39,181
Youth activity and delivery	77,489	47,599
Hire of halls and accommodation	37,445	16,397
Subcontract payments	-	17,400
	<u>949,192</u>	<u>400,573</u>
Share of support costs (see note 8)	499,741	163,250
Share of governance costs (see note 8)	9,675	3,659
	<u>1,458,608</u>	<u>567,482</u>
Analysis by fund:		
Unrestricted funds	230,217	534,594
Restricted funds (see note 11)	<u>1,228,391</u>	<u>32,888</u>
	<u>1,458,608</u>	<u>567,482</u>

VIBE CHARITABLE INCORPORATED ORGANISATION

Notes to the Accounts Year ended 31st March 2025

8. Expenditure on Support Costs

	Support Costs 2025 £	Governance Costs 2025 £	Total 2025 £	Support Costs 2024 £	Governance Costs 2024 £	Total 2024 £
<i>Employee costs not included in direct costs</i>						
Salaries - administrative staff	237,606	-	237,606	90,003	-	90,003
Employer's NI - administrative staff	22,861	-	22,861	4,710	-	4,710
Defined contribution pension cost - administrative costs	10,101	-	10,101	3,640	-	3,640
Training and welfare - staff	10,552	-	10,552	4,181	-	4,181
Staff hospitality	1,838	-	1,838	2,700	-	2,700
DBS checks and childcare commission	880	-	880	610	-	610
HR costs	7,388	-	7,388	2,163	-	2,163
<i>Premises expenses</i>						
Rent, rates and storage costs	52,714	-	52,714	16,080	-	16,080
Cleaning and waste management	382	-	382	421	-	421
<i>Administrative overheads</i>						
Telephone, mobile & internet	14,676	-	14,676	5,847	-	5,847
Postage, stationery and printing	2,557	-	2,557	498	-	498
Subscriptions and licences	18,447	-	18,447	6,528	-	6,528
IT services	3,952	-	3,952	4,383	-	4,383
Advertising and marketing	5,044	-	5,044	685	-	685
Insurance	10,126	-	10,126	4,263	-	4,263
Depreciation	7,352	-	7,352	1,014	-	1,014
Bank charges	440	-	440	462	-	462
Sundry expenses	11,619	-	11,619	154	-	154
Audit Fees	-	9,675	9,675	-	-	-
Independent examiner's fees	-	-	-	-	2,500	2,500
Legal fees	250	-	250	1,879	-	1,879
Consultancy fees	30,500	-	30,500	4,148	-	4,148
Accountancy fees	27,597	-	27,597	8,881	-	8,881
Irrecoverable VAT	22,860	-	22,860	-	-	-
Trustees' away day and meeting expenses	-	-	-	-	1,159	1,159
	499,741	9,675	509,416	163,250	3,659	166,909
Analysed between charitable activities	499,741	9,675	509,416	163,250	3,659	166,909

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024
Fees paid to the auditor's firm	-	-	-	-	-	-
Fees paid to the examiner's firm	-	-	-	8,881	-	8,881
Total additional fees included in support costs above	-	-	-	8,881	-	8,881

VIBE CHARITABLE INCORPORATED ORGANISATION

Notes to the Accounts Year ended 31st March 2025

9. Analysis of Staff Costs, Trustee Remuneration and Expenses, and the Cost of Key Management Personnel

The Average monthly number of employees during the year was:

	2025 Number	2024 Number
Engaged on charitable activities	25	19
Engaged on management and administration	4	4
	<u>29</u>	<u>23</u>

	2025 £	2024 £
Employment costs		
Wages and salaries	884,065	327,042
Employer's National Insurance costs	71,170	20,627
Employer's contributions to defined contribution pension scheme	35,607	13,458
	<u>990,842</u>	<u>361,127</u>

There was 1 employee whose annual remuneration was £60,000 or more (2024 no employee) as detailed below.

The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands:-

	2025	2024
£60,001 - £70,000	-	1
£70,001 - £80,000	1	-
	<u>1</u>	<u>1</u>

The key management personnel of the charity comprises the Chief Executive Officer. The combined employee benefits of the Chief Executive Officer in the 12 months ended 31 March 2025 totalled £83,505 (6mths to 31 March 2024 £36,150) .

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

Redundancy and termination payments

Included within employment costs above are the following amounts in respect of redundancy and termination payments:

	2025 £	2024 £
Redundancy payments	32,760	-
Termination payments	5,000	-
Employer's National Insurance costs on the above	2,125	-
Employer's pension contributions on the above	757	-
	<u>40,642</u>	<u>-</u>

Redundancy pay is calculated at statutory rates and is based on age and length of service, holiday pay for unused leave and a payment in lieu of notice. Termination payments are based on individual circumstances following negotiation with the staff member(s) concerned.

Payments in respect of redundancy and termination of employment are recognised in the Income and Expenditure Account once notice has been given to the employee(s) concerned. At the balance sheet date there were no accrued liabilities for redundancy or termination payments.

VIBE CHARITABLE INCORPORATED ORGANISATION

Notes to the Accounts Year ended 31st March 2025

10. Tangible Fixed Assets

	Equipment £	Leasehold Improvements £	IT & Office Equipment £	Vehicles £	Total £
Cost and valuation					
At 1 April 2024	-	8,269	6,215	3,804	18,288
Additions	8,400	-	2,295	27,140	37,835
Disposals	-	-	-	-	-
At 31 March 2025	8,400	8,269	8,510	30,944	56,123
Depreciation and impairment					
At 1 April 2024	-	138	242	634	1,014
Depreciation charged for the year	140	1,654	2,667	2,891	7,352
Depreciation on disposals	-	-	-	-	-
At 31 March 2025	140	1,792	2,909	3,525	8,366
Net Book Value					
At 31 March 2025	8,260	6,477	5,601	27,419	47,757
At 31 March 2024	-	8,131	5,973	3,170	17,274

11. Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade Debtors	156,133	242,837
Other Debtors	-	789
Prepayments and accrued Income	53,897	77,492
	<u>210,030</u>	<u>321,118</u>

12. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	38,743	41,122
Trade Creditors	31,637	16,019
Accruals and deferred income	29,853	33,535
PAYE, NIC, VAT & other taxes	58,695	41,053
Other Creditors	4,641	12,588
	<u>163,569</u>	<u>144,317</u>

VIBE CHARITABLE INCORPORATED ORGANISATION

Notes to the Accounts Year ended 31st March 2025

13. Movement in Funds (current year)	Ref	Balance at 1 April 2024	Incoming Resources	Resources Expended	Transfers between Funds	Balance at 31 March 2025
		£	£	£	£	£
Restricted Funds						
Knowsley MBC - Holiday Activities Funding	a	5,830	16,378	(22,208)	-	-
Knowsley MBC - MeTime	a	-	112,474	(112,474)	-	-
Knowsley MBC - Short Breaks Small Grants	a	5,000	1,650	(6,650)	-	-
Halton BC - Outreach	b	-	34,930	(34,930)	-	-
Halton BC - Youth Cabinet	b	-	20,710	(20,710)	-	-
Halton BC - Interact	b	-	20,000	(20,000)	-	-
Halton BC - Holiday Activities Funding	b	-	16,615	(16,615)	-	-
Halton BC - Short Breaks	b	-	49,654	(49,654)	-	-
Halton BC - Short Breaks (Outdoors)	b	-	8,443	(8,443)	-	-
Halton BC - Halton Inc	b	-	12,500	(11,748)	-	752
Halton BC - Westbank	b	-	26,411	(21,111)	-	5,300
Halton BC - Upton	b	-	7,129	-	-	7,129
Halton BC - Youth Action (Halton Youth Cabinet)	b	-	10,000	(10,000)	-	-
St Helens BC - Short Breaks	c	-	40,972	(38,664)	-	2,309
St Helens BC - Short Breaks (Outdoors)	c	-	10,118	(10,118)	-	-
St Helens BC - Youth Cabinet	c	-	8,665	(8,665)	-	-
St Helens BC - Holiday Activities Fund	c	-	7,981	(7,981)	-	-
St Helens BC - Adolescence Services	c	-	45,500	(42,576)	-	2,924
St Helens BC - Guardian Project	c	-	41,738	(41,738)	-	-
Right To Succeed - Northwood	d	-	129,519	(119,278)	-	10,241
Right To Succeed - Halton Lea	d	-	88,328	(83,424)	-	4,904
Children in Need (McDonalds)	e	-	7,452	(7,069)	-	382
The National Lottery - RC North West Region	f	48,368	-	(48,368)	-	-
The National Lottery - Million Hours Fund	f	50,000	-	(50,000)	-	-
The National Lottery - PVP	f	-	109,238	(100,622)	-	8,616
National Citizen Service Trust (Garfield Weston)	g	41,740	33,724	(75,464)	-	-
Sport England (HLA Wirral NHS)	h	13,879	72,833	(86,712)	-	-
Dame Kelly Holmes Trust	i	-	50,000	(50,000)	-	-
Dame Kelly Holmes Trust - Get On Track Funding	i	-	8,000	(8,000)	-	-
Merseyside Police Projects	j	-	22,422	(22,422)	-	-
Police Crime Commissioners - RF4 Sefton	k	-	50,000	(50,000)	-	-
Arconic Foundation - Youth Bus	l	-	27,092	(1,580)	-	25,512
Other Funds	m	3,735	37,852	(41,167)	-	420
Total Restricted		168,552	1,128,328	(1,228,391)	-	68,489
Unrestricted Funds						
General Fund		39,809	273,600	(189,575)	9,358	133,192
Designated Funds:						
Management restructure	n	50,000	-	(40,642)	(9,358)	-
Vibe Outdoors expansion	o	50,000	-	-	-	50,000
Total Unrestricted		139,809	273,600	(230,217)	-	183,192

Total

Movement in Funds (prior year)		Balance at 1 April 2023	Incoming Resources	Resources Expended	Transfers between Funds	Balance at 31 March 2024
		£	£	£	£	£
Restricted Funds						
Knowsley MBC Holiday Activities Funding	a	-	17,295	(11,465)	-	5,830
The National Lottery RC North West Region	f	-	53,768	(5,400)	-	48,368
The National Lottery Million Hours Fund	f	-	50,000	-	-	50,000
National Citizen Service Trust	g	-	41,936	(196)	-	41,740
Sport England	h	-	15,000	(1,121)	-	13,879
Other Funds	m	-	23,441	(14,706)	-	8,735
Total Restricted		-	201,440	(32,888)	-	168,552
Unrestricted Funds						
General Fund		-	674,403	(534,594)	(100,000)	39,809
Designated Funds:						
Management restructure	n	-	-	-	50,000	50,000
Vibe Outdoors expansion	o	-	-	-	50,000	50,000
Total Unrestricted		-	674,403	(534,594)	-	139,809

Restricted Funds:

a. Knowsley MBC:

This funding, provided by Knowsley MBC, has been awarded for the delivery of a five-year programme supporting young carers in Knowsley. Alongside the core funding, smaller pots have been made available to provide holiday activities and food provision (HAF), and tailored opportunities for children and young people with special educational needs (SEN).

b. Halton BC:

This funding, provided by Halton Borough Council, was awarded to deliver a range of youth work support across the borough. The funding has enabled the delivery of anti-social behaviour prevention through Outreach, Detached and Open Access provision, community engagement and local campaigns led by Youth Voice, as well as weekly respite breaks for parents and young people with special educational needs (SEN). In addition, it has supported targeted work with young people affected by substance use or mental health challenges, alongside the delivery of Holiday Activities and Food (HAF) provision during school holidays.

c. St Helens BC:

This funding, provided by St Helens Borough Council, was awarded to support a wide range of youth work initiatives across the borough. The funding has enabled the delivery of anti-social behaviour prevention through Outreach, Detached and Open Access provision, alongside community engagement and local campaigns driven by Youth Voice. It has also supported weekly respite breaks for parents and young people with special educational needs (SEN). In addition, the fund has contributed to Holiday Activities and Food (HAF) provision during school holidays.

d. Right to Succeed (RTS):

Right to Succeed is a partnership and the funding is used to deliver impactful programmes for young people living in high deprivation areas with the aim of increasing their future opportunities and creating positive, sustainable change in local communities empowering the next generation to thrive and succeed.

e. Children in Need (McDonalds):

Short-term funding was provided to work with a number of MacDonalDs restaurants to engage with young people and staff to lower anti-social behaviour incidents.

f. The National Lottery (TNL):

This is a fund provided by the National Lottery to deliver youth intervention in both Halton and St Helens targeting areas of high ASB including the delivery of a skills-based programme for young people aged 13 and over through a diversionary initiative designed to engage those at risk of criminalisation or exploitation in positive and supportive ways.

g. National Citizen Service Trust (Garfield Weston):

This funding was through a collective working approach to empower young people and provide opportunities for 16- to 17-year-olds to build confidence, develop key skills and prepare for the world of work through residential trips, community based projects and online experiences.

h. Sport England (HLA Wirral NHS):

The aim of this programme, through funding provided by Wirral NHS, is to help young people reduce or maintain their BMI through education, activities and tailored guidance, supporting them to stay active and build confidence.

i. Dame Kelly Holmes Trust:

Funding provided by Dame Kelly Holmes Trust improves the wellbeing of young people who are facing adversity and challenges, giving them an opportunity to be the best version of themselves, boosting confidence, strengthening resilience and building self-esteem.

j. Merseyside Police Projects:

This fund, provided by Merseyside Police, was awarded to deliver targeted outreach youth interventions in identified trouble spots across the region. The funding was directed towards reducing police involvement in anti-social behaviour situations by engaging young people in positive activities and support, with the wider aim of strengthening local relationships and fostering greater trust between young people, their communities and the police.

k. Police Crime Commissioners - RF4 Sefton:

This fund supported work delivered by Vibe UK in partnership with Sefton Police, focusing on the importance of building relationships through the RF4 framework. The approach aimed to create opportunities for police and young people to engage in a different, more positive way to foster mutual understanding and respect while strengthening trust within the community.

l. Arconic Foundation – Youth Bus:

Arconic provided funding for a Youth Bus to enhance reach and strengthen communities by breaking down barriers and helping young people stay connected.

m. Other Funds:

Other funding is directed towards a mix of youth work activities, shaped by the priorities of the commissioning funder and where they feel their resources would have the greatest impact. This can include a range of targeted or universal support designed to respond flexibly to local needs and ensure the funding is used in the most beneficial way for young people and their families.

Designated Funds:

n. Management Restructure:

Funding was set aside for the restructure of the Senior Management Team, including costs of redundancy for 2 existing posts and creation of Deputy CEO and Operations Director posts.

o. Vibe Outdoors Expansion:

This funding was earmarked for the potential of a new provision in North Wales. This has, for reasons including Probate, taken longer than anticipated and will now commence in the next financial year.

VIBE CHARITABLE INCORPORATED ORGANISATION

Notes to the Accounts Year ended 31st March 2025

12. Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Fund balances at 31 March 2025 are represented by:						
Tangible assets	22,245	25,512	47,757	17,274	-	17,274
Net current assets/(liabilities)	160,947	42,977	203,924	122,535	168,552	291,087
	<u>183,192</u>	<u>68,489</u>	<u>251,681</u>	<u>139,809</u>	<u>168,552</u>	<u>308,361</u>

13. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income (expenditure) for year	(56,680)	308,361
Depreciation of fixed assets	7,352	1,014
Profit on disposal of fixed assets	-	(1,034)
(Increase)/decrease in debtors	111,088	(321,118)
Increase/(decrease) in creditors excluding loans	21,631	103,195
Net Cash Flow from Operating Activities	<u>83,391</u>	<u>90,418</u>

14. Related Party Transactions

As disclosed in note 3, donations totalling £33,950 were received during the year from a trustee. There were no other transactions with related parties during the year, and no balances existed at this year-end or prior year-end between the charity and its related parties.

VIBE CHARITABLE INCORPORATED ORGANISATION

England & Wales - Charity number 1199010

Accounts

The Charity Registration Number is :- 1199010

Vibe Charitable Incorporated Organisation

Report and Accounts

31 March 2024



Vibe Charitable Incorporated Organisation

Report and accounts for the year ended 31 March 2024

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Vibe Charitable Incorporated Organisation

Trustees' Annual Report for the year ended 31 March 2024

The Trustees present their Report and Accounts for the year ended 31 March 2024.

Reference and administrative details

The charity name.

The legal name of the charity is:- Vibe Charitable Incorporated Organisation.
The charity is also known by its operating name, Vibe UK.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1199010.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are:-

VO3 Baltic Creative Campus
49 Jamaica Street, Liverpool
L1 0AH

Telephone: T 01516730500

Email Address: info@vibeuk.org Web address: www.vibeuk.org

The Trustees in office on the date the report was approved were:-

Mr D Cope
Ms S Harrison (Chair)
Dr K Hennell
Mr J Owens

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

At the Annual General Meeting all trustees retire as trustees, but are eligible for reappointment.

All the trustees are also members of the charity.

Vibe Charitable Incorporated Organisation

Trustees' Annual Report for the year ended 31 March 2024

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the CIO are to advance in life and help young people in particular but not limited to those living in Merseyside through:

- Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals;
- Relieving unemployment; and
- Providing recreational and leisure time activity in the interests of social welfare who have need by reason of their youth, disability (both mental and physical), poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

The main activities undertaken in relation to those purposes during the period and to further the charity's purpose for the public benefit.

For the initial six months of this financial year Vibe CIO remained dormant. The Board with the support of the SMT decided that the charity would begin trading on 1st October 2023. The transition from Knowsley Youth Mutual Ltd (32240R) to Vibe CIO was completed and supported by all involved.

From October 2023 to March 2024, Vibe CIO began and delivered its youth engagement initiatives, empowering young people through the Targeted Outreach Provision in Halton, the Positive Vibes Programme, in St Helens and the "Me Time" programme for young carers in Knowsley. The L30 Youth Council in Sefton and the MAST youth Council in Liverpool engaged young leaders in impactful community projects along with the Outreach provision in Wirral. Vibe CIO is exploring the expansion of our outdoor education offering and took significant steps toward our 2050 Net Zero Plan, reinforcing our commitment to sustainability. Through successful funding applications and partnerships with local councils and community groups, we strengthened our financial health and deepened the reach of our RF4 strategy, furthering our mission to deliver meaningful, evidence-based youth work.

Vibe CIO delivers across St Helens, Halton, Liverpool, Knowsley, Wirral and Sefton, having secured funding from local governments, police forces, housing associations, schools, colleges, the NHS and national and local funders including the National Lottery and the NCS Trust.

The value of relationships is centralised at the core of our strategies. Our relationships framework (RF4) explores supporting young people across four stages of relationships: personal, interpersonal, advocacy and community. We, through these experiences, want young people to report and have greater confidence, resilience, and improved wellbeing. We strive to ensure they can have an impact on their world and have the opportunity to develop essential life skills to support independent living.

Demographics 2023/24

Attendance and Delivery

1,158 Number of participants in contact

749 Number of Sessions

11:00 Average number of contacts

3,570 Count of all attendances at sessions



2,255:45 Sum of all hours of contact at sessions in report period.

The short term and longer term aims and objectives and strategies for achieving these in the future and how the activities undertaken during the year contributed to the achievement of the aims and objectives.

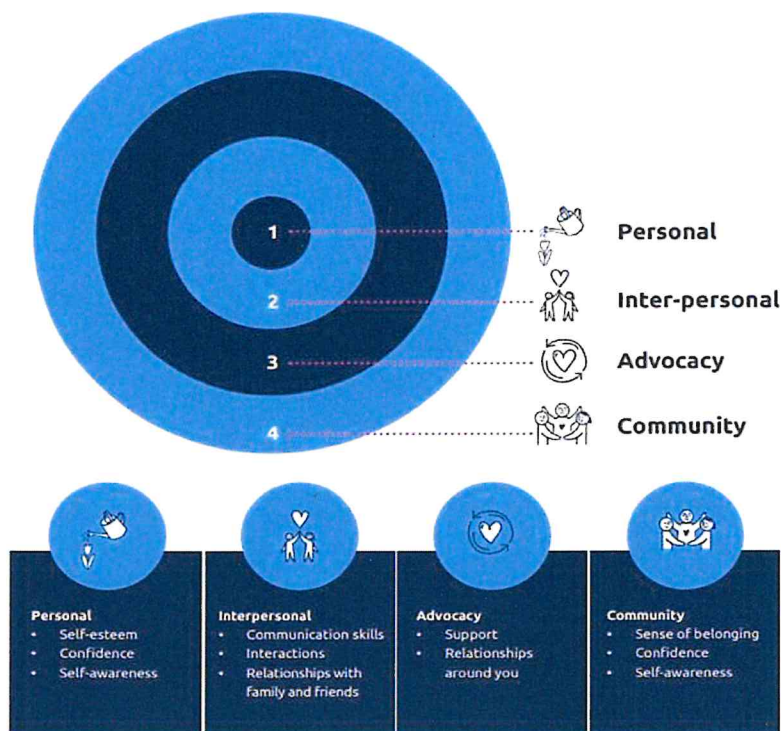
The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

Strategy

Our Relationship Framework (RF4) is based on the simple idea that relationships are both the means and the ends of youth work. It focuses not only on how youth work uses the relationships they create with young people, i.e. relational practice, but also on the how or impact. Specifically, how youth work practice enables young people to develop their ability to build, maintain and support positive relationships and how and why this is a proxy for multiple other desired positive outcomes. These cover the range of desired outcomes for potential investors and partners from avoiding criminality and exploitation to better educational attainment, positive mental health and developing resilience. It includes references to research and practice that ultimately demonstrates that relationship competence is essential to thriving as a human.

Vibe Charitable Incorporated Organisation

Trustees' Annual Report for the year ended 31 March 2024



The framework defines relationships across four simplified concepts: Self, Interpersonal, Advocacy, i.e. supporting others' relationships, and Community. RF4 establishes the variety of youth work, such as open access, targeted, detached, school-based and online, across two axis: the level of support for reflection and the spontaneity of the delivery, and, importantly, shows how the framework applies to all of these and how they vitally inter-relate as a means to empower young people and enable them to grow into thriving adults.

Strategic objectives

VIBE CIO will work with young people, communities, partners and other key stakeholders to ensure we collectively address the need across the communities we work with.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the charity commission relating to public benefit. The Charity's objectives are as follows:

1. Delivery

- Deliver programmes that are focused on relationships, adaptable, responsive, and of the highest quality, ensuring a demonstrable impact on the personal and social development of young people.
- Expand Vibe's offer across the Liverpool City Region's six boroughs, ensuring access to meaningful activities and opportunities.
- Develop a 1:2:1 offer to provide tailored, individualized support to young people.
- Enhance and grow Vibe's outdoor provision, offering young people enriching and restorative experiences in nature.

Vibe Charitable Incorporated Organisation

Trustees' Annual Report for the year ended 31 March 2024

2. Training

- Deliver a theory-based, interactive, face-to-face training offer that empowers professionals working with young people and partners.
- Establish Vibe as the 'go-to' organisation for improving relationships with and for young people.
- Create a skills development programme for professionals to increase their ability to engage effectively with young people.
- Develop and maintain an outstanding impact measurement framework to demonstrate the effectiveness of our training and interventions.

3. Thought Leadership

- Act as an agent for change in the youth sector, championing research-driven approaches to improve youth work.
- Promote and embed the RF4 framework to highlight its value in building relationship competence and delivering better outcomes for young people.
- Share Vibe's insights and expertise in a way that is experience-based, easy to understand, and useful for youth workers, professionals, and policymakers.

4. Financial Growth and Sustainability

- Secure more unrestricted charitable income to strengthen Vibe's financial position and ensure long-term sustainability.
- Enhance marketing efforts and put infrastructure in place to make donating to Vibe easier, increasing community engagement and support.
- Build robust systems to support ongoing growth and delivery of our mission.

Strategies and activities for achieving objectives

The Trustees plan to achieve the above through the following:

1. Delivery

Strategies & Activities:

Expand regional presence:

- Develop partnerships with local authorities, schools, and youth organisations across the Liverpool City Region's six boroughs.
- Utilise our RF4 approach to help to develop the Vibe CIO offer across the localities and identify and recruit local champions to advocate for Vibe in underserved communities.
- Marketing investment to ensure the marketing of Vibe CIO and its offer reflects the approach.

Develop a 1:2:1 offer:

- Create bespoke support plans tailored to individual young people's needs, focusing on relationship-building and personal development.
- Train staff in trauma-informed practice and mentoring techniques to ensure high-quality, personalised support.
- Pilot the 1:2:1 model in one borough and scale it based on evaluation.

Enhance outdoor provision:

- Develop provision at Carr Mill, St Helens, including water sports activities that improve confidence, teamwork, and resilience.
- Develop the AAP offer with the DofE and other LCR Schools to deliver enriching experiences for young people locally.
- Develop the PVP programme aligned with outdoor activities, encouraging young people to become informed custodians of their future.

Vibe Charitable Incorporated Organisation

Trustees' Annual Report for the year ended 31 March 2024

2. Training

Strategies & Activities:

Develop a professional skills offer:

- Create a structured curriculum for professionals, focusing on RF4 principles, engagement strategies, and relationship competence.
- Organise training workshops for schools, social care teams, and community organisations.
- Incorporate interactive activities to ensure practical learning outcomes.

Promote training:

- Use digital marketing campaigns and case studies to highlight the benefits of Vibe's training offer.
- Build partnerships with universities and training providers to include Vibe's expertise in formal qualifications.

Further establish impact measurement systems:

- Explore the use of the Views system to track the outcomes of training participants and refine programmes based on feedback.
- Publish annual reports showcasing the impact of training on professionals and young people.

3. Thought Leadership

Strategies & Activities:

Promote RF4 framework:

- Publish case studies and white papers demonstrating how RF4 improves relationship competence and outcomes for young people.
- Develop a series of RF4-themed webinars and events to engage stakeholders and encourage sector-wide adoption.
- Work with external evaluators to validate RF4's impact and credibility.

Advocate for youth work innovation:

- Host roundtable discussions with youth sector leaders to identify emerging challenges and co-develop solutions.
- Contribute to national policy conversations around youth strategies and funding.
- Partner with academic institutions to support research on youth work practices and share findings widely.

4. Financial Growth and Sustainability

Strategies & Activities:

Grow unrestricted income:

- Develop fundraising campaigns, including regular giving appeals, crowdfunding initiatives, and corporate partnerships.
- Offer tailored sponsorship packages to local businesses and philanthropists.

Make giving easier:

- Launch a user-friendly online donation platform, with options for one-time and recurring donations.
- Promote legacy giving opportunities through outreach to older audiences.

Raise awareness:

- Use social media, newsletters, and community events to share compelling stories about Vibe's impact on young people.
- Partner with influencers and local media to amplify reach and engage a wider donor base.

Monitoring and Evaluation

- Use the Views system to track progress across all activities and measure the impact of programmes, training, and advocacy.
- Conduct quarterly reviews with Trustees and SMT to ensure alignment with objectives and make data-informed adjustments as needed.

Vibe Charitable Incorporated Organisation

Trustees' Annual Report for the year ended 31 March 2024

The main achievements and performance of the charity during the year.

Demographics 2023/24

Attendance and Delivery

1,158 Number of participants in contact

749 Number of Sessions

11:00 Average number of contacts

3,570 Count of all attendances at sessions



2,255:45 Sum of all hours of contact at sessions in report period.

Throughout 2023/24, Vibe CIO has expanded its reach across St Helens, Halton, Wirral, Liverpool, Knowsley, and Sefton. Our focus on youth engagement, supported by local authorities, police, schools, and other partners, has driven positive outcomes across a range of projects. The introduction of our Relationship Framework (RF4) has deepened our impact, helping young people develop the essential relationship-building skills needed to thrive.

The difference the charity's performance during the year has made to the beneficiaries of the charity and the degree to which they have benefitted wider society, demonstrating the significant charitable activities undertaken in the year.

Vibe CIO's Key Events across 2023-24

#Interact Halton



Vibe's Interact Programme provides a support group for children and young people affected by parental or siblings' substance use or/and mental health problems. Youth Workers provide activity sessions in a safe environment in which young people can achieve respite from their home life and just enjoy being a young person! Youth workers compassionately challenge negative behaviour offering support and advice whilst encouraging positive relationships. The young people work towards the Lord Derby Award and through youth voice shape a programme that is focused on their interests and aspirations.

Vibe Charitable Incorporated Organisation

Trustees' Annual Report for the year ended 31 March 2024

NHS Cadets

This year, we've facilitated the inspiring journey of young people in our NHS Cadets programme! Thanks to our partnership with Wirral Community Health & Care NHS Trust, young people across Knowsley and St Helens had the chance to dive into the incredible world of the NHS. They've been exploring just a few of the hundreds of roles available, discovering pathways that span from hands-on patient care to the behind-the-scenes technical and support roles that keep everything running smoothly.



Seeing these young people grow in confidence as they pick up new skills and start thinking about a future in the NHS has been amazing. Through mentorship and real-world experiences, they're building the kind of life skills and aspirations that don't just open doors—they set up a whole new vision for what's possible. We couldn't be prouder to support them as they take these first steps toward careers that truly make a difference, and we're excited to see where they go from here!

Positive Vibes Programme (PVP)

This year, we're incredibly proud of the strides young people have made in our Positive Vibes Programme (PVP), funded by the National Lottery Community Fund. Designed for young people aged 13 and up, PVP is all about offering a positive pathway for those who might be at risk of getting drawn into difficult situations. Through this programme, we're able to help them build the skills and resilience they need to make positive choices—choices that can shape a brighter future.



At the heart of PVP is Vibe's relationship framework, giving young people a safe, consistent support network. With 1:1 mentoring and interactive sessions on topics like "Consequences of Choice" and "Event-Mind Reaction" (EMR), they're learning how to navigate life's challenges and find their own direction. We've seen young people dive into training sessions like Total Commitment Training (TCT) and relationships workshops, coming away with real, practical skills they can use every day. Watching them gain confidence and discover their potential is what makes PVP so special—and we can't wait to see where these positive vibes take them next!

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Recruiting and appointing new Trustees to the board is a structured process to ensure candidates align with Vibe UK's mission and needs. We would advertise Trustee vacancies through the charity's website and social media. The Board and SMT may also use their networks or personal recommendations to identify potential candidates. Interested parties would go through an application and interview process, where their skills, experience and commitment to Vibe UK and its goals are assessed. Following this, the Board would select trustees based on their fit and the appointment would be formally made at an annual meeting or extraordinary Board meeting.

Vibe Charitable Incorporated Organisation

Trustees' Annual Report for the year ended 31 March 2024

The policies and procedures for the induction and training of trustees.

The induction includes an introduction to Vibe UK's mission, governance structure, financials, key policies and legal responsibilities. Trustees may also receive training on topics such as fundraising, safeguarding and strategic planning to ensure they are fully prepared for their Trustee role and ongoing training is provided to ensure Trustees stay updated on relevant laws, best practices and the charity's evolving needs. Vibe UK will also draw on Trustees field of expertise when assigning specific areas of responsibility. Regular evaluations help identify areas where additional support or development may be needed, ensuring Trustees continue to contribute effectively to Vibe UK's success. Policies and procedures for the induction and training of Trustees ensure that new Trustees are well prepared to fulfil their roles effectively.

The charity's organisational structure.

The Board of Trustees are responsible for setting the strategic direction of the charity and the policy, planning and finances of the CIO, which is in conjunction with and undertaken by the Senior Management Team (SMT). The Trustees carry the ultimate responsibility for the conduct of Vibe CIO and for ensuring that the CIO satisfies its legal and contractual obligations. The SMT and Board meets every quarter to understand key changes/updates and ensures the SMT and operations are delivering against the contractual outcomes. The Board is independent from management

The Chief Executive Officer and other senior management personnel to whom day to day management is delegated

Paul Oginsky Chief Executive Officer
Brian Rodgers Deputy Chief Executive Officer

Setting pay and remuneration of key management personnel

Vibe UK has a N&R (Nomination and Remuneration) subcommittee in place, made up of Trustees, to ensure when setting pay and remuneration for key management personnel, the process is conducted with a focus on transparency, fairness and alignment with the charity's financial resources and strategic goals. The Resources Director conducts a thorough review of compensation packages by benchmarking against industry standards considering factors such as the charity's size, complexity, and financial health including obtaining information from external sources which is then presented to the N&R subcommittee, who may gather input from external compensation experts to ensure competitive and fair pay. Recommendations are made based on performance appraisals, organisational needs and the market rates for similar roles, after which the Board formally approves the pay structure. This process ensures that remuneration is set responsibly, maintaining accountability and supporting Vibe UK's long-term sustainability.

Bankers	Unity Trust Bank, 4 Brindley Place, Birmingham, B1 2JB
Accountants	Adding Value Consultancy Limited, Bluecoat Chambers, College Lane, Liverpool, L1 3BZ

Vibe Charitable Incorporated Organisation
Trustees' Annual Report for the year ended 31 March 2024

Financial review

The charity's financial position at the end of the year ended 31 March 2024

The financial position of the charity at 31 March 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	308,361	-
Unrestricted Revenue Funds available for the general purposes of the charity	39,809	-
Designated Revenue Funds	100,000	-
Total Unrestricted Funds	139,809	-
Restricted Revenue Funds	168,552	-
Total Funds	308,361	-

Financial review of the position at the reporting date, 31 March 2024 .

During this financial year our total incoming resources were £875,843, £201,440 of which was restricted and £674,403 was unrestricted. Total resources expended were £567,482, resulting in a net resource profit of £308,361. As stated above, the operations of Knowsley Youth Mutual, including its assets, liabilities and staff were transferred to the Charity, Vibe CIO (reg charity no. 1199010), leaving nil reserves at the end of the financial year. Accordingly these accounts represent the results of Vibe CIO for the six month period from October 2023 to March 2024.

Policies on reserves.

Vibe CIO's income, in the main, comes from a number of contracts that are not guaranteed in the medium term. The initial investment for the CIO was a donation from Knowsley Youth Mutual Ltd through novation. It is prudent therefore to ensure that there are sufficient reserves to ensure that if an income stream is lost, the CIO is able to operate in the short term. This allows the CIO to either secure additional contracts/Income or to wind up the CIO in a manage way, taking into consideration its obligations to the young people and employees.

It is the long term intention of the Trustees to build up our unrestricted reserves so that they represent the equivalent of six months' worth of running expenses. It is also the intention of the trustees to hold an additional sum, equivalent to three months' worth of restricted expenditure, in unrestricted reserves. It will take time to achieve these objectives. Vibe CIO's average monthly total outgoings were circa £142,000 in the final quarter of this year. If the decision is taken to windup the CIO, then a period of four months would be required. This would allow for any alternative provision to be identified and young people to be signposted. For 2024/25 the desired reserve level is therefore set at £190,000.

Vibe Charitable Incorporated Organisation

Trustees' Annual Report for the year ended 31 March 2024

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Significant events which have affected the financial performance and the financial position.

As this is the initial trading position of the CIO there is no benchmark for use to set this against. However, the projected budget position for this financial year post transferring from Knowsley Youth Mutual Ltd. Has meant we achieved the collective 'balanced budget' of over £1m.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

Vibe CIO operates in a dynamic environment, facing a variety of risks that could impact its ability to deliver its mission. The Board of Trustees is responsible for identifying, assessing, and mitigating these risks, ensuring the organisation remains resilient and prepared to address challenges. Below is an overview of the major risks, along with the reviews and systems the Trustees have in place to manage them.

1. Financial Risks

• Potential Risks:

- * Insufficient funding or cash flow issues, including delays in grant payments.
- * Over-reliance on restricted funding streams.
- * Increasing operational costs reducing net income.

• Systems & Procedures:

- * **Risk Register:** The trustees maintain a detailed risk register that identifies financial risks, assigns ownership, and specifies mitigating actions (e.g., diversifying income sources).
- * **Quarterly Financial Reviews:** A Finance Sub-Committee reviews financial performance, cash flow, and forecasts, ensuring adherence to budgets and addressing any shortfalls.
- * **Business Continuity Plan (BCP):** The BCP outlines actions to secure emergency funding or reduce expenditures during financial crises.
- * **Mitigation Example:** Recruiting dedicated finance support (Adding Value) to ensure fiscal management.

2. Operational Risks

• Potential Risks:

- * Disruption of core operations due to unforeseen events (e.g., natural disasters or IT failures).
- * Inability to deliver contractual obligations, leading to reputational damage or funding clawbacks.

• Systems & Procedures:

- * **Business Continuity Plan (BCP):** Includes contingency measures for operational disruptions, such as remote working capabilities and alternative delivery models for youth work.
- * **IT Security Measures:** Regular backups, firewalls, and cyber-security training for staff to minimise risks of data loss or breaches.
- * **Mitigation Example:** A pilot test of remote working systems to ensure continuity of youth service delivery during unforeseen disruptions.

Vibe Charitable Incorporated Organisation

Trustees' Annual Report for the year ended 31 March 2024

3. Safeguarding Risks

- **Potential Risks:**

- * Harm to young people due to inadequate safeguarding procedures or failure to identify/report concerns.
- * Reputational damage resulting from safeguarding incidents.

- **Systems & Procedures:**

- * **Safeguarding Policy and Procedures:** Regularly reviewed to align with the latest legislative requirements and best practices.
- * **Training:** Mandatory safeguarding training for all staff and volunteers, with advanced training for key personnel.
- * **Safeguarding Sub-Committee:** Meets quarterly to review safeguarding incidents, monitor compliance, and recommend improvements.
- * **Mitigation Example:** A centralised safeguarding reporting system to ensure timely and effective responses.

4. Compliance and Legal Risks

- **Potential Risks:**

- * Non-compliance with legal, contractual, or regulatory requirements.
- * Risk of GDPR breaches, resulting in fines and reputational damage.

- **Systems & Procedures:**

- * **Regular Legal Audits:** Trustees review contracts and legal obligations annually to ensure compliance.
- * **Data Protection Policy:** Regular staff training and the appointment of a Data Protection Officer (DPO) to oversee GDPR compliance.
- * **Quarterly Sub-Committee Reviews:** A Governance Sub-Committee reviews compliance issues and escalates concerns to the full board.
- * **Mitigation Example:** Automated GDPR compliance tools for secure data management and reporting.

5. Strategic Risks

- **Potential Risks:**

- * Misalignment between strategic objectives and available resources.
- * Failure to adapt to changing external factors (e.g., policy changes or economic downturns).

- **Systems & Procedures:**

- * **Strategic Risk Assessment:** The board conducts an annual assessment of external and internal risks to strategic objectives.
- * **Scenario Planning:** Trustees explore different scenarios to anticipate risks and develop adaptive strategies.
- * **Mitigation Example:** Investing in RF4 promotion to align with government priorities and attract sustainable funding.

6. Reputational Risks

- **Potential Risks:**

- * Negative press or public perceptions of Vibe CIO's operations.
- * Poor delivery of services leading to stakeholder dissatisfaction.

- **Systems & Procedures:**

- * **Crisis Communication Plan:** Outlines steps for responding to reputational crises, including designated spokespersons and media strategies.
- * **Stakeholder Engagement Strategy:** Regular engagement with funders, young people, and partners to maintain trust and credibility.
- * **Mitigation Example:** Publishing impact reports and success stories to build positive narratives around Vibe's work.

Vibe Charitable Incorporated Organisation

Trustees' Annual Report for the year ended 31 March 2024

Review Processes and Governance

1. Risk Register Maintenance:

* The Trustees ensure the risk register is updated quarterly, capturing emerging risks and assessing the effectiveness of mitigations. This is further reviewed monthly by the SMT.

2. Sub-Committees:

o **Finance Sub-Committee** : Reviews financial risks, budgets, and reserves quarterly.

* **Safeguarding Sub-Committee**: Reviews safeguarding incidents and compliance with policies.

* **Governance Sub-Committee**: Monitors compliance, legal, and reputational risks.

3. Annual Risk Review:

* The full Board of Trustees conducts an annual risk review to ensure all risks are appropriately managed and that the organisation remains aligned with its strategic objectives.

4. Independent Audits:

* The Board commissions external audits of finances and safeguarding practices to ensure transparency and accountability.

Factors likely to affect future financial performance .

They key risks to Vibe CIO are based on the security of contracts beyond a short-term period and the uncertainty around external contributing factors such as the war in Ukraine and its impact on inflation for key life essentials, heating and food. Vibe CIO will ensure that the strategies implemented will mean the CIO is best placed to effectively respond to presenting funds and to meet need.

Details of The Independent Examiner

Matthew Brown
Member of CIPFA
Bluecoat Chambers
College Lane
Liverpool
L1 3BZ

Statement of Trustees' Responsibilities

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

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

Vibe Charitable Incorporated Organisation

Trustees' Annual Report for the year ended 31 March 2024

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

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

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 19 December 2024.



STEPHANIE HARRISON
Trustee

Vibe Charitable Incorporated Organisation

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 March 2024

I report to the Trustees on my examination of the financial statements of the charity on pages 17 to 41 for the year ended 31 March 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 23.

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

As described on page 13, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

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

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

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

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of CIPFA, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

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

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

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

Vibe Charitable Incorporated Organisation

Independent Examiner's Statement, Report and Opinion

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

The gross income of the charity in the year ended 31 March 2024 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of CIPFA;

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

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

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

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in 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;

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

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

Signed:-



Matthew Brown - Independent Examiner

CIPFA

Bluecoat Chambers
College Lane
Liverpool
L1 3BZ

This report was signed on 19 December 2024

Vibe Charitable Incorporated Organisation - Statement of Financial Activities for the year ended 31 March 2024

	SORP Ref	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Income & Endowments from:				
Donations & Legacies	A1	4,267	201,440	205,707
Charitable activities	A2	378,766	-	378,766
Other	A5	291,370	-	291,370
Total income	A	674,403	201,440	875,843
Expenditure on:				
Charitable activities	B2	534,594	32,888	567,482
Total expenditure	B	534,594	32,888	567,482
Net income for the year		139,809	168,552	308,361
Net income after transfers	A-B-C	139,809	168,552	308,361
Net movement in funds		139,809	168,552	308,361
Reconciliation of funds:-	E			
Total funds carried forward		139,809	168,552	308,361

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

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

Statement of Total Recognised Gains and Losses for the year ended 31 March 2024

	2024 £
Surplus for the year :-	
Net excess of income over expenditure from operations before tax	307,327
Realised gains/(losses) on the disposal of tangible fixed assets	1,034
Realised gains on disposals of social investments which are programme related	-
Income from operations before tax in the Statement of Financial Activities	308,361
Net Movement in funds before taxation	308,361
Funds generated in the year as shown on Statement of Financial Activities	308,361

The notes attached on pages 23 to 41 form an integral part of these accounts.

Vibe Charitable Incorporated Organisation - Statement of Financial Activities for the year ended 31 March 2024

Vibe Charitable Incorporated Organisation - Resources applied in the year ended 31 March 2024 towards fixed assets for Charity use:-

	2024
	£
Funds generated in the year as detailed in the SOFA	307,327
Resources applied on functional fixed assets	(19,322)
Other applications of funds	-
Net resources available to fund charitable activities	<u>288,005</u>

Movements in revenue and capital funds for the year ended 31 March 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Recognised gains and losses before transfers	<u>139,809</u>	<u>168,552</u>	<u>308,361</u>
	139,809	168,552	308,361
Closing revenue funds	<u>139,809</u>	<u>168,552</u>	<u>308,361</u>

Designated revenue funds included within the unrestricted funds above

	Total Funds 2024 £
At 1 April	-
Transfer (to)/from revenue accumulated funds	100,000
At 31 March	<u>100,000</u>

The purposes for which these funds have been designated are described in Note 18 to the accounts.

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Revenue accumulated funds	39,809	168,552	208,361
Revenue designated funds	100,000	-	100,000
Total funds	<u>139,809</u>	<u>168,552</u>	<u>308,361</u>

The notes attached on pages 23 to 41 form an integral part of these accounts.

Vibe Charitable Incorporated Organisation - Statement of Financial Activities for the year ended 31 March 2024

Vibe Charitable Incorporated Organisation Income and Expenditure Account for the year ended 31 March 2024 as required by the Companies Act 2006

	2024 £
Income	
Income from operations	584,473
Investment income	
Other operating income	290,336
Gross income in the year before exceptional items	<u>874,809</u>
Exceptional items:	
Realised gains on disposals of tangible fixed assets held for the charity's own use	1,034
Gross income in the year including exceptional items	<u>875,843</u>
Expenditure	
Charitable expenditure, excluding depreciation and amortisation	562,809
Depreciation and amortisation	1,014
Governance costs	3,659
Realised losses on disposals of social investments which are programme related	-
Total expenditure in the year	<u>567,482</u>
Net income before tax in the financial year	308,361
Tax on surplus on ordinary activities	-
Net income after tax in the financial year	<u>308,361</u>
Retained surplus for the financial year	<u>308,361</u>

All activities derive from continuing operations

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

The notes attached on pages 23 to 41 form an integral part of these accounts.

Vibe Charitable Incorporated Organisation - Balance Sheet as at 31 March 2024

	Notes	SORP Ref	2024 £
Fixed assets		A	
Tangible assets	9	A2	17,274
Current assets		B	
Debtors	10	B2	321,118
Cash at bank and in hand		B4	114,286
Total current assets			<u>435,404</u>
Creditors: amounts falling due within one year	11	C1	<u>(144,317)</u>
Net current assets			<u>291,087</u>
The total net assets of the charity			<u>308,361</u>

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

Restricted funds			
Restricted Revenue Funds	15	D2	168,552
			168,552
Unrestricted Funds			
Unrestricted Revenue Funds	15	D3	39,809
			39,809
Designated Funds			
Designated Revenue Funds	15	D3	100,000
			<u>100,000</u>
Total charity funds			<u>308,361</u>


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

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 16.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

STEPHANIE HARRISON
Trustee



Approved by the board of trustees on 19 December 2024

The notes attached on pages 23 to 41 form an integral part of these accounts.

Vibe Charitable Incorporated Organisation

Cash Flow Statement for the year ended 31 March 2024

	2024 £
Cash flows from operating activities	
Net cash provided by operating activities as shown below	A <u>90,418</u>
Cash flows from investing activities	
Proceeds from sale of intangible assets	1,667
Purchase of property, plant and equipment	(18,921)
Net cash provided by investing activities	B <u>(17,254)</u>
Cash flows from financing activities	
Net cash provided by financing activities	C <u>-</u>
Overall cash provided by all activities	A+B+C <u>73,164</u>
Cash movements	
Change in cash and cash equivalents from activities in the year ended 31 March 2024	73,164
Cash and cash equivalents at 1 April 2023	-
Change in cash and cash equivalents due to exchange rate movements	-
Cash at bank and in hand less overdrafts at 31 March	<u>73,164</u>
Reconciliation of net income to net cash flow from operating activities	
Net income as shown in the Statement of Financial Activities	308,361
Adjustments for :-	
Depreciation charges	1,014
Write downs of investments	-
Net unrealised losses on investment assets	-
Profit on the sale of Fixed and Intangible Assets	(1,034)
Decrease in debtors	(321,118)
Increase in creditors, excluding loans	103,195
Net cash provided by operating activities	A <u>90,418</u>
Analysis of cash and cash equivalents	
	2024 £
Cash in hand at for the year ended 31 March 2024	114,286
Notice deposits - (less than 3 months)	-
Overdrafts facility repayable on demand	(41,122)
Total cash and cash equivalents	<u>73,164</u>

Vibe Charitable Incorporated Organisation

Cash Flow Statement for the year ended 31 March 2024

Vibe Charitable Incorporated Organisation

Cash Flow Statement for the year ended 31 March 2024

Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows and</i>
Cash	-	114,286
Overdrafts repayable on demand	-	<u>(41,122)</u>
		73,164
Deferred income	-	(13,841)
Total	<u>-</u>	<u>59,323</u>

Vibe Charitable Incorporated Organisation

Notes to the Accounts for the year ended 31 March 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

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

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 March 2025, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The Charity continues to implement its established Health and Safety policy as well as procedures to ensure that risks are minimised for both staff and young people in all other aspects of its work.

These include Safeguarding and Child Protection procedures, risk assessment of activities (on and off site), administration of medication policy and procedure and a separate residential policy.

Penninsula provide HR support and WorkNest provide external Health and Safety advice. Worknest undertake annual premises audits and monitor progress against action plans.

SMT provide regular Health and Safety update briefings to all staff. Information is disseminated at the Board of Trustees and Senior Management Team meetings. Health and safety is a standing agenda item on the Board meetings, Senior Management Meetings and Staff Team meetings as well as within supervision sessions.

A rolling programme of health and safety training is delivered to staff members including risk assessment, first aid and fire marshal training as well as other modules of the e-Learning Health and Safety training.

The CIO has reviewed its insurance needs at February 2024 to ensure appropriate cover for all charitable activities

Future assumptions include the development of our strategic approach for the coming year, developing our '3 legged stool' strategy and further developing the Delivery, Training and Thought Leadership elements.

The charity is a public benefit entity. The major risks to the Charity and the approach to mitigate these risks are detailed fully in the Trustee Report.

Policies relating to categories of income and income recognition.

Nature of income

Vibe Charitable Incorporated Organisation

Notes to the Accounts for the year ended 31 March 2024

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Our income from Local Authorities represents 49.8% of our total income. This is spread across three of the six local authority areas and includes Halton Council, Knowsley Council and St Helens Council.

Our income from Vibe Outdoors and their supported delivery represents 26% of our total income. This includes all income from NCS the National Lottery PVP programme, Alt Bridge programme alongside DofE Expeditions, the Lord Derby Award and water sport sessions.

Our income from Schools, Trusts and Foundations represents 22.7% of our total income. This includes work funded by both Merseyside and Cheshire Police, Cream, Eurovision, Wirral Community NHS Trust, Riverside Housing and Halton Housing, St Helens and Knowsley College, MAST and both Windmill Hill and L30 Big Local.

1.5% of our income is from donations and fundraising activities which includes, a marathon, a bike ride from Liverpool to Paris, flights for young people to fly to Stuttgart, race night, public events and raffles.

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Vibe Charitable Incorporated Organisation

Notes to the Accounts for the year ended 31 March 2024

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Following the completion of member vote of Knowsley Youth Mutual Ltd, the establishment of this charity and subsequent transition, since 1st October 2023 Vibe CIO has had the Business Transfer of all of Knowsley Youth Mutual Ltd commitments and liabilities.

Working with Trowers Solicitors, a Business Transfer Agreement was established and formalised and the novation of the assets, liabilities, operations and staff from Knowsley Youth Mutual Ltd to Vibe CIO was undertaken. This has provided Vibe CIO with wider funding opportunities and pathways which will secure the long-term viability of the organisation.

Accounting for deferred income and income received in advance

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

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

Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

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

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

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

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

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Vibe Charitable Incorporated Organisation

Notes to the Accounts for the year ended 31 March 2024

Allocating costs to activities

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

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note.

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

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

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

Leasehold improvements	20 % straight line
IT and Office Equipment	33 % straight line
Vehicles	33 % straight line

Debtors

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

Creditors and provisions

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

Financial instruments including cash and bank balances

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

Vibe Charitable Incorporated Organisation

Notes to the Accounts for the year ended 31 March 2024

Fund Accounting

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

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

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

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose.

3 Winding up or dissolution of the charity

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

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters .

5 Net surplus before tax in the financial year

2024
£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	1,014
Pension costs	<u>13,458</u>

6 Staff costs and emoluments

Salary costs	2024
	£
Gross Salaries excluding trustees and key management personnel	327,042
Employer's National Insurance for all staff	20,627
Employer's operating costs of defined contribution pension schemes	13,458
Total salaries, wages and related costs	<u>361,127</u>

The estimated full time equivalent number of all staff employed in the year was 23

Vibe Charitable Incorporated Organisation

Notes to the Accounts for the year ended 31 March 2024

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	19
Engaged on management and administration	4
	<hr/>
<i>The estimated full time equivalent number of all staff employed as above</i>	23
	<hr/>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

The number of employees whose emoluments including taxable benefits but excluding employer's pension contributions fall into the following bands were :-

	2024
	£
£60,001 to £70,000	1
	<hr/>
	1
	<hr/>
Chief Executive Officer	
The remuneration for the 6 month period was	30,405
Pension contributions paid by the employer	1,944
	<hr/>
<i>Total remuneration package included in total salaries above</i>	32,349
	<hr/>

7 Remuneration and payments to Trustees and persons connected with them

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

8 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Total	<hr/> -	<hr/> -	<hr/> -	<hr/> 13,841
			2024	
			£	
These deferrals are included in creditors			<hr/> 13,841	

Vibe Charitable Incorporated Organisation

Notes to the Accounts for the year ended 31 March 2024

9 Tangible fixed assets

<i>Current Year</i>	Leasehold Improvements £	IT and office equipment £	Vehicles £	Total £
Cost				
Additions	8,269	6,215	4,437	18,921
Disposals	-	-	(633)	(633)
At 31 March 2024	8,269	6,215	3,804	18,288
Depreciation				
Charge for the year	138	242	634	1,014
At 31 March 2024	138	242	634	1,014
Net book value				
At 31 March 2024	8,131	5,973	3,170	17,274

10 Debtors

	2024 £
Trade debtors	242,837
Prepayments and accrued income	77,492
Other debtors	789
	321,118

11 Creditors: amounts falling due within one year

	2024 £
Bank loans and overdrafts	41,122
Trade creditors	16,019
Accruals	19,694
Deferred Income - Unrestricted & designated funds	13,841
PAYE, NIC VAT and other taxes	41,053
Other creditors	12,588
	144,317

12 Contingent liabilities

There are no contingent liabilities

Vibe Charitable Incorporated Organisation

Notes to the Accounts for the year ended 31 March 2024

13 Income and Expenditure account summary

2024
£

At 1 April 2023	-
Surplus after tax for the year	308,361
At 31 March 2024	<u>308,361</u>

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

At 31 March 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	17,274	-	-	17,274
Current Assets	266,852	-	168,552	435,404
Current Liabilities	(144,317)	-	-	(144,317)
	<u>139,809</u>	<u>-</u>	<u>168,552</u>	<u>308,361</u>
At 1 April 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
	-	-	-	-

15 Change in total funds over the year as shown in Note 14 , analysed by individual funds

	Funds brought forward from 2023 £	Movement in funds in 2024 See Note 16 £	Transfers between funds in 2024 See Note 17 £	Funds carried forward to 2025 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	-	139,809	(100,000)	39,809
Designated Revenue Funds	-	-	100,000	100,000
Total unrestricted and designated funds	<u>-</u>	<u>139,809</u>	<u>-</u>	<u>139,809</u>
Restricted funds:-				
One Knowsley Holiday Activities Funding	-	5,830	-	5,830
Police and Crime Commissioner	-	3,000	-	3,000
The National Lottery RC North West Region	-	48,368	-	48,368
The National Lottery Million Hours Fund	-	50,000	-	50,000
National Citizen Service Trust	-	41,740	-	41,740
Sport England	-	13,879	-	13,879
Knowsley MBC Short Breaks Small Grants	-	5,000	-	5,000
Halton Housing Upton Community	-	735	-	735
Total restricted funds	<u>-</u>	<u>168,552</u>	<u>-</u>	<u>168,552</u>
Total charity funds	<u>-</u>	<u>308,361</u>	<u>-</u>	<u>308,361</u>

Vibe Charitable Incorporated Organisation

Notes to the Accounts for the year ended 31 March 2024

16 Analysis of movements in funds over the year as shown in Note 15

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2024	2024	2024	2024
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	674,403	(534,594)	-	139,809
Restricted funds:-				
One Knowsley Holiday Activities Funding	17,295	(11,465)	-	5,830
Police and Crime Commissioner	5,000	(2,000)	-	3,000
The National Lottery RC North West Region	53,768	(5,400)	-	48,368
The National Lottery Million Hours Fund	50,000	-	-	50,000
Halton Borough Council Graffiti Project	2,000	(2,000)	-	-
National Citizen Service Trust	41,936	(196)	-	41,740
Sport England	15,000	(1,121)	-	13,879
Knowsley MBC Youth Community Fund	5,000	(5,000)	-	-
Knowsley MBC Short Breaks Small Grants	5,000	-	-	5,000
Halton Housing Upton Community	6,441	(5,706)	-	735
	875,843	(567,482)	-	308,361

17 Details of transfers between funds

The transfers shown in note 15 above:-

	2023 £
To/(from) Unrestricted Revenue Funds	(100,000)
To/(from) Designated Revenue Funds	100,000
Net transfers	-

Vibe Charitable Incorporated Organisation

Notes to the Accounts for the year ended 31 March 2024

18 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on
Designated Revenue Funds	Designated Fund - Carr Mill Site redevelopment (£15k) - Funding will be used to support infrastructure on site at Carr Mill, to provide additional Vibe Outdoors delivery space and activities, growing the offer to meet the need. Designated Fund - Head Office Relocation (£35k) - Relocation of Vibe UK's Staff Office from Centre 63 in Kirkby (Knowsley) to Queens Dock Business Park in Liverpool. Paying for removal company, office equipment etc. Designated Fund - Management Restructure (£50k) - Restructure of Senior Management Team meaning that the Business Development Manager and both Operations Manager posts were made redundant, making way for a Deputy CEO and Operations Director Post. Designated Fund - Vibe Outdoors Expansion (£50k) - This was earmarked for the potential of a new provision in North Wales (this has, for reasons including Probate, been pushed to the next Fiscal Year and will show as a transfer in the year ended 31 March 2025)

Restricted funds:-

One Knowsley Holiday Activities Funding	The Holiday Activity and Food Fund is a restricted fund provided by Department for Education for the specific purpose of delivering holiday activities and meals to children and young people eligible for free school meals. The funding is restricted to covering costs directly associated with the delivery of these activities and cannot be used for any other purpose outside the terms of the grant agreement
Police and Crime Commissioner	The Cheshire Police Crime Commissioner (PCC) Funding is a restricted fund provided by Cheshire PCC for the specific purpose of delivering the Fire Setters initiative across Halton working with young people in areas of high deliberate fires and Anti-Social Behaviour. The funding is restricted to covering costs directly associated with the delivery of these activities and cannot be used for any other purpose outside the terms of the grant agreement.
The National Lottery RC North West Region	The National Lottery Community Fund is a restricted fund provided by the National Lottery for the specific purpose of delivering the Positive Vibes Programme for 3 years in St Helens. The funding is restricted to covering costs directly associated with the delivery of these activities and cannot be used for any other purpose outside the terms of the grant agreement.
The National Lottery Million Hours Fund	The Million Hours Fund (Lot 2) is a restricted fund provided by both the National Lottery and the Department of Culture, Media and Sports for the specific purpose of delivering a year long youth intervention in both Halton and Sefton targeting areas of high ASB. The funding is restricted to covering costs directly associated with the delivery of these activities and cannot be used for any other purpose outside the terms of the grant agreement.

Vibe Charitable Incorporated Organisation

Notes to the Accounts for the year ended 31 March 2024

Halton Borough Council Graffiti Project	<p>The Halton Youth Grant is a restricted fund provided by Halton Council for the specific purpose of delivering a Graffiti Project in Glen Skate park (Runcorn) as a community action by young people to make the space more welcoming. The funding is restricted to covering costs directly associated with the delivery of these activities and cannot be used for any other purpose outside the terms of the grant agreement.</p>
National Citizen Service Trust	<p>The NCS Fund is a restricted fund provided by National Citizen Service for the specific purpose of delivering the NCS programme to a targeted cohort of young people across the Liverpool City Region. The funding is restricted to covering costs directly associated with the delivery of these activities and cannot be used for any other purpose outside the terms of the grant agreement.</p>
Sport England	<p>The Sport England Fund is a restricted fund provided by Sport England for the specific purpose of delivering healthy lifestyle award activities to children and young people in Knowsley. The funding is restricted to covering costs directly associated with the delivery of these activities and cannot be used for any other purpose outside the terms of the grant agreement.</p>
Knowsley MBC Youth Community Fund	<p>The Knowsley Youth Grant is a restricted fund provided by Knowsley Council for the specific purpose of delivering an Outdoor Education Activity Club across 7 sessions for children and young people in Knowsley. The funding is restricted to covering costs directly associated with the delivery of these activities and cannot be used for any other purpose outside the terms of the grant agreement.</p>
Knowsley MBC Short Breaks Small Grants	<p>The Knowsley Short Breaks Grant is a restricted fund provided by Knowsley Council for the specific purpose of delivering an Outdoor Education Activity Club for SEND young people across 7 sessions for children and young people with SEND in Knowsley. The funding is restricted to covering costs directly associated with the delivery of these activities and cannot be used for any other purpose outside the terms of the grant agreement.</p>
Halton Housing Upton Community	<p>The Halton Housing Grant is a restricted fund provided by Halton Housing for the specific purpose of delivering a Youth Club at Upton Community Centre in Widnes (Halton). The funding is restricted to covering costs directly associated with the delivery of these activities and cannot be used for any other purpose outside the terms of the grant agreement.</p>

19 Ultimate controlling party

The charity is under the control of its legal members.

Vibe Charitable Incorporated Organisation

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

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

20 Donations, Grants and Legacies

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Donations and gifts from individuals			
Small donations individually less than £1000	1,767	-	1,767
J McMahon	1,500	-	1,500
Making Energy Green	1,000	-	1,000
Total donations and gifts from individuals	4,267	-	4,267
	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Revenue grants from government and public bodies			
One Knowsley Holiday Activities Funding	-	17,295	17,295
Police and Crime Commissioner	-	5,000	5,000
The National Lottery RC North West Region Fund	-	53,768	53,768
The National Lottery Million Hours Fund	-	50,000	50,000
Halton Borough Council Graffiti Project	-	2,000	2,000
National Citizen Service Trust	-	41,936	41,936
Sport England	-	15,000	15,000
Knowlsey MBC Youth Community Fund	-	5,000	5,000
Knowlsey MBC Short Breaks Small Grants Fund	-	5,000	5,000
Halton Housing Upton Community	-	6,441	6,441
Total public sector revenue grants	-	201,440	201,440
Total Donations, Grants and Legacies	4,267	201,440	205,707

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Vibe Charitable Incorporated Organisation

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

21 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Primary purpose and ancillary trading			
Traded services - outdoor education	25,714	-	25,714
Total Primary purpose and ancillary trading	25,714	-	25,714

22 Charitable income from funders

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Contractual payments from public bodies to fund charitable activities			
Halton Borough Council	109,815	-	109,815
Knowlsey Metropolitan Borough Council	59,517	-	59,517
Merseyside Police	12,970	-	12,970
St Helens College	17,280	-	17,280
St Helens Metropolitan Borough Council	119,640	-	119,640
Wirral Community NHS	22,458	-	22,458
Cheshire Police	3,865	-	3,865
Total contractual payments from public bodies	345,545	-	345,545

	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Contractual payments from non public bodies to fund charitable activities			
Groundwork CLM	5,507	-	5,507
Big Local	2,000	-	2,000
Total contractual payments from non public bodies	7,507	-	7,507

Vibe Charitable Incorporated Organisation

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

	Unrestricted Funds	Restricted Funds	Total Funds
	2024	2024	2024
	£	£	£
Total Charitable income from funders:-			
Current year - income from funders	353,052	-	353,052
23 Total Income from charitable activities			
	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
<i>Current year</i>	2024	2024	2024
	£	£	£
Total income from charitable trading	25,714	-	25,714
Income from funders	353,052	-	353,052
Total from charitable activities A2	378,766	-	378,766
24 Other income and gains			
	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds
<i>Current year</i>	2024	2024	2024
	£	£	£
Summary of Realised Gains			
Realised gains on disposals of tangible fixed assets held for the charity's own use	1,034	-	1,034
Net gain on the transfer from Knowsley Youth Mutual	290,336	-	290,336
Total other income A5	291,370	-	291,370

Vibe Charitable Incorporated Organisation

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

25 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year	Current year	Current year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2024	2024	2024
	£	£	£
Gross wages and salaries - charitable activities	232,039	5,000	237,039
Employers' NI - Charitable activities	15,917	-	15,917
Defined contribution pension costs - charitable activities	9,818	-	9,818
Travel and Subsistence - Charitable Activities	17,204	18	17,222
Equipment, materials and provisions	25,593	13,588	39,181
Youth activity and delivery	34,316	13,283	47,599
Hire of halls and accommodation	15,533	864	16,397
Subcontract payments	17,400	-	17,400
Total direct spending	367,820	32,753	400,573

B2a

26 Support costs for charitable activities

<i>Current Year</i>	Current year	Current year	Current year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2024	2024	2024
	£	£	£
<i>Employee costs not included in direct costs</i>			
Salaries - Administrative staff	90,003	-	90,003
Defined contribution pension cost - administrative staff	3,640	-	3,640
Employers' NI - Administrative staff	4,710	-	4,710
Training and welfare - staff	4,181	-	4,181
Staff hospitality	2,700	-	2,700
DBS checks and childcare commission	610	-	610
HR costs	2,163	-	2,163
<i>Premises Expenses</i>			
Rent and storage costs	16,080	-	16,080
Cleaning and waste management	421	-	421
<i>Administrative overheads</i>			
Telephone, mobile and internet	5,847	-	5,847
Postage, stationery and printing	498	-	498
Subscriptions and licences	6,528	-	6,528
IT services	4,383	-	4,383
Advertising and marketing	550	135	685
Insurance	4,263	-	4,263
Sundry expenses	154	-	154

Vibe Charitable Incorporated Organisation

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

As detailed in Note 27	8,881	-	8,881
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Professional fees paid to advisors other than the auditor or examiner

Legal fees	1,879	-	1,879
Consultancy fees	4,148	-	4,148

Financial costs

Bank charges	462	-	462
Depreciation & Amortisation in total for the period	1,014	-	1,014

Support costs before reallocation	163,115	135	163,250
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Total support costs - Current Year	163,115	135	163,250
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27 Other Expenditure - Governance costs

<i>Current Year</i>	Current year	Current year	Current year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2024	2024	2024
	£	£	£
Independent Examiner's fees	2,500	-	2,500
Trustees away day and meetings	1,159	-	1,159
Total Governance costs	3,659	-	3,659

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year	Current year	Current year
	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	2024	2024	2024
	£	£	£
Fees paid to the examiner's firm	8,881	-	8,881
Total additional fees included in support costs at Note 26	8,881	-	8,881

Vibe Charitable Incorporated Organisation

Detailed analysis of income and expenditure for the year ended 31 March 2024 as required by the SORP 2015

28 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £
Total direct spending	B2a	367,820	32,753	400,573
Total support costs	B2d	163,115	135	163,250
Total Governance costs	B2e	3,659	-	3,659
Total charitable expenditure	B2	534,594	32,888	567,482

Vibe Charitable Incorporated Organisation

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

29 Analysis of income by activity

Activity	SOFA ref	2024 £
Income from charitable activities		
Charitable activities		378,766
Summary of Total Income, including the items above		
Charitable activities	A2	378,766
Donations & Legacies	A1	205,707
Other income	A5	291,370
Total income as shown in the SOFA	A	875,843
Categories of income		
Income from exchange transactions		875,843

30 Analysis of charitable expenditure by activity

Activity	Direct costs	Support costs	Grant funding of activities	Total
	2024	2024	2024	2024
	£	£	£	£
Charitable activities				
Direct costs	400,573	-	-	400,573
Employee costs not included in direct co:	-	108,007	-	108,007
Premises expenses	-	16,501	-	16,501
Administrative overheads	-	22,358	-	22,358
Professional fees	-	14,908	-	14,908
Financial costs	-	1,476	-	1,476
Total Charitable activities	400,573	163,250	-	563,823

Summary of charitable costs by activity

	Direct costs	Support costs	Grant funding of activities	Total
	2024	2024	2024	2024
	£	£	£	£
Total Charitable activities	400,573	163,250	-	563,823
Total Governance costs as detailed in Note 27	-	3,659	-	3,659
Total charitable expenditure	400,573	166,909	-	567,482

Vibe Charitable Incorporated Organisation

Activity analysis of Income and expenditure for the for the year ended 31 March 2024

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads
Charitable activities	3,659	1,476	108,007	53,767

31 Analysis of non charitable expenditure by activity

Activity

<i>Governance costs</i>	Governance costs 2024 £
Other Expenditure - Governance costs as detailed in Note 27	<u>3,659</u>

VIBE CHARITABLE INCORPORATED ORGANISATION

England & Wales - Charity number 1199010

Accounts

Charity Commission Annual Return 2023

VIBE CHARITABLE INCORPORATED ORGANISATION

Charity registration number: 1199010

Most of the information you give in this form will become publicly available on the Register of Charities. Any field that the Charity Commission will not display will be clearly marked.

This document is a record of the information provided in the Annual Return 2023.

Financial period

Financial period start date

Financial period end date

Income and spending

Income £

Spending £

Number of contracts from government

How many contracts (other than grant agreements) did your charity receive from central government or a local authority during the financial period for this return?

0

Number of grants from government

How many grants did your charity receive from central government or a local authority during the financial period for this return?

0

Income breakdown

Donations and legacies (excluding Endowments Received)

£0

Charitable activities

£0

Other trading activities

£0

Investments

£0

Other

£0

Recipients of grants

Please round all figures to the nearest pound (do not enter decimal points or commas).Individuals

£0

Other charities

£0

Other organisations that are not charities

£0

Trustee payments

Excluding out of pocket expenses, for what were any of the trustees paid during the financial period for this return?

e. None of the trustees have been paid

Did any of the trustees resign and take up employment with your charity in the financial period of this return?

No

Income from outside the UK

Did your charity receive income from outside of the United Kingdom in the financial period of this return?

No

Delivering activities outside the United Kingdom

Did your charity deliver charitable activities outside of the United Kingdom in the financial period of this return?

No

Spending outside England & Wales

Did your charity spend funds outside of the United Kingdom in the financial period of this return?

No

Trading subsidiaries

Does the charity have any trading subsidiaries?

No

Charity contact details correct

Is the contact address displayed from the Register of Charities, correct?

Yes

Charity headquarters details correct

Is this the same address that you use as your charity's administrative headquarters?

Yes

Charity contact address

VO3 Baltic Creative Campus

49 Jamaica Street

LIVERPOOL

L1 0AH

Charity Headquarters address

VO3 Baltic Creative Campus

49 Jamaica Street

LIVERPOOL

L1 0AH

Membership type

Is the charity part of a wider group structure with a parent body and subsidiary bodies?

no, the charity is not part of a wider group structure

Employment contract types

People were permanently employed by your charity

0

People were on fixed-terms contracts with your charity

0

Self-employed people were working for your charity

0

Governance policies

Internal charity financial controls policy and procedures

No

Safeguarding policy and procedures

Yes

Financial reserves policy and procedures

Yes

Complaints policy and procedures

Yes

Serious incident reporting policy and procedures

Yes

Internal risk management policy and procedures

Yes

Trustee expenses policy and procedures

Yes

Trustee conflicts of interest policy and procedures

Yes

Investing charity funds policy and procedures

No

Campaigns and political activity policy and procedures

No

Bullying and harassment policy and procedures

Yes

Social media policy and procedures

Yes

Engaging external speakers at charity events policy and procedures

No

Safeguarding

Has your charity provided services to children and/or adults at risk in the financial period of the return?

No

External risk and impact

Donations,

Unknown/No Change/Not Applicable

Other income - grants

Unknown/No Change/Not Applicable

Other income - contracts

Unknown/No Change/Not Applicable

Other income - investment

Unknown/No Change/Not Applicable

Expenditure on charitable activities

Unknown/No Change/Not Applicable

Expenditure on overheads

Unknown/No Change/Not Applicable

Number of volunteers

Unknown/No Change/Not Applicable

Number of employees

Unknown/No Change/Not Applicable

Number of trustees

Unknown/No Change/Not Applicable

Fundraising activities

Unknown/No Change/Not Applicable

Capacity to deliver services

Unknown/No Change/Not Applicable

Total service demand

Unknown/No Change/Not Applicable

Volunteers

Excluding trustees, provide an estimate of the number of volunteers who carried out charitable activities on behalf of your charity in the United Kingdom during the financial period of this return?

0

Privacy statement

Any information you give us will be held securely and processed only in accordance with the rule on data protection. We will not disclose your personal details to anyone unconnected to the Charity Commission unless:

- you have consented to their release; or**
- we are legally obliged to disclose them; or**
- we regard disclosure as either (a) necessary so that we can properly carry out our**

statutory functions or (b) necessary in the public interest.

We may share and disclose information about you with relevant public authorities, regulatory bodies and agencies, outside the Charity Commission but only if:

- we can lawfully do so; and
- we decide that disclosure is necessary for national security, crime detection, prevention, and law enforcement, or other issues in the public interest

Information we collect about you

We will use this information:

To enable us to carry out our statutory functions and duties;

This will include the following actions:

- (a) update, consolidate, and improve the accuracy of our records;
- (b) undertake crime detection and prevention and law enforcement and assist the third parties specified above to investigate or prevent crime and carry out law enforcement;
- (c) data analysis, testing, research, statistical and survey purposes

Information we receive from other sources.

Information we receive from other sources

We may combine this information with information you give to us and information we collect about you.

We may use this information and the combined information for the purposes set out above (depending on the types of information we receive).

We will ensure that any such disclosure and use is proportionate; considers your right to respect for your private life; and is done fairly and lawfully in accordance with the data protection principles of the Data Protection Act.

The Data Protection Act 1998 regulates the use of 'personal data', which is essentially any information, however stored, about identifiable living individuals.

As a 'data controller' under the Act, the Charity Commission must comply with it. Any changes we may make to our privacy statement in the future will be set out in the replacement version of this form.

Please check back frequently to see any updates or changes to our privacy policy.

Declaration

Your role at the charity (select one):

Employee

Given names	Brian Lee
Family name	Rodgers
Telephone number	01516730500
Email	brian.rodgers@vibeuk.org
Date submitted	07/03/2024

It is a criminal offence under section 60 of the Charities Act 2011 for anyone to knowingly or recklessly provide false or misleading information to the commission; this includes suppressing, concealing or destroying documents.

Charity Number: 1199010

Vibe Charitable Incorporated Organisation

(Dormant Accounts)

Annual Report and Annual Statements

19th May 2022 to 31st March 2023

Vibe Charitable Incorporated Organisation

Contents

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Vibe Charitable Incorporated Organisation

Legal and administrative information

Charity Number 1199010

Registered Address VO3, Baltic Creative Campus,
49 Jamaica Street,
LIVERPOOL,
Merseyside,
L1 0AH

Trustees Ms Stephanie Harrison
Mr David Cope
Dr Katherine Hennel
Mr John Owens

Bank Details Bank Name: Unity Trust Bank
Sort Code: 60-83-01
Account Number: 20482637

Vibe Charitable Incorporated Organisation

Trustees' Report

The trustees present their annual report and accounts for the first period for the Charity from its establishment on the 19th May 2022 to 31st March 2023.

During this period the charity remained dormant.

Structure, governance and management

The charity is constituted as a Charitable Incorporated Organisation (CIO) Foundation, as a body corporate under Part 11 of the Charities Act 2011 on the 19th May 2022. The CIO registered with the Charity Commission on the same day.

Trustees are legally responsible for the governance and management of the charity. Trustees are responsible of setting strategies and policies for ensuring these are implemented.

Risk Management

The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. Systems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

Objectives and activities

The governing scheme defines the charity's objects to advance in life and help young people in particular, but not limited to, those living in Merseyside through:

- a) providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
- b) relieving unemployment.
- c) providing recreational and leisure time activity in the interests of social welfare who have need by reason of their youth, disability (both mental and physical), poverty or social and economic circumstances with a view to improving the conditions of life of such persons.

Achievement and Performance

The CIO was dormant during this period.

Financial Review

No transaction took place during this period.

Future Plans

Vibe CIO will focus on developing core activities and operations across the Liverpool City Region. We will work with young people, communities, partners and other key stakeholders to ensure we collectively address the need across the communities we work with.

Vibe CIO's Theory of Change underpins our implicit understanding of how relationships directly affect everything from health and emotional wellbeing to employment prospects and social mobility. This is further demonstrated by our passion to reverse the disadvantage that many young people face, whose trajectory is to become just another statistic.

Our professionally qualified trusted youth workers can positively engage and support young people to make effective, informed decisions; to choose an informed positive pathway to employment. Our insight and niche ability to reach and engage the 'hard to reach' economically inactive young people, sets us apart. Underpinned by our beliefs that every young person deserves the opportunity to be supported to realise their potential, through challenge and circumstance to build their self-esteem, confidence, self-advocacy, and aspirations for their future and it should go without saying to have fun.

The trustees have agreed that Vibe CIO will develop its offer to best appeal to a wider donor base and to focus on developing the reach of the CIO by working in collaboration with partner organisations to ultimately further our collective objectives in an efficient and effective manner.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on07/02/24..... and signed on their behalf by:



STEPHANIE HARRISON
Trustee and Chair.

Vibe Charitable Incorporated Organisation
Dormant Balance Sheet

	£	Period to 31 st March 2023 £
Fixed assets		
Tangible assets		
Total fixed assets		0
Current assets		
Debtors	0	
Cash at bank and in hand	0	
	0	
Liabilities		
Creditors: amount falling due within one year	0	
	0	
Net current assets		0
Creditors: amounts falling due after one year		0
Provision for liabilities		0
Net assets		0
Reserves		0

Approved by the Board of trustees on07/02/24..... and signed on their behalf by:

..........
STEPHANIE HARRISON
Trustee and Chair.

Vibe Charitable Incorporated Organisation

Notes forming part of the financial statements for the period 19th May 2022 to 31st March 2023

1. Accounting Policies

a) Basis for Preparation

The accounts have been prepared in accordance with the receipts and payments basis in accordance with the Charity Commission guidance.

b) Charity status

Vibe CIO was established under a CIO Foundation constitution and is registered with the Charity Commission under the reference of 1199010. The Trustees are appointed and function in accordance with the Constitution.

c) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

d) Receipts

All incoming resources are included in the Receipt & Payment Accounts when the charity actually obtains legally entitled income.

e) Payments

All expenditure is accounted for on a payments basis and has been classified under the headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

2. Member liabilities

The members of Vibe CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

3. Debt outstanding

There is no particulars of any debt outstanding at the date the statement of assets and liabilities which is owed by Vibe CIO and which is secured by an express charge on any of the assets of Vibe CIO.

4. Related parties

Controlling entity

The charity is controlled by the trustees. During the year the Trustees received no emoluments or incurred any expenses using Trust funds.