

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

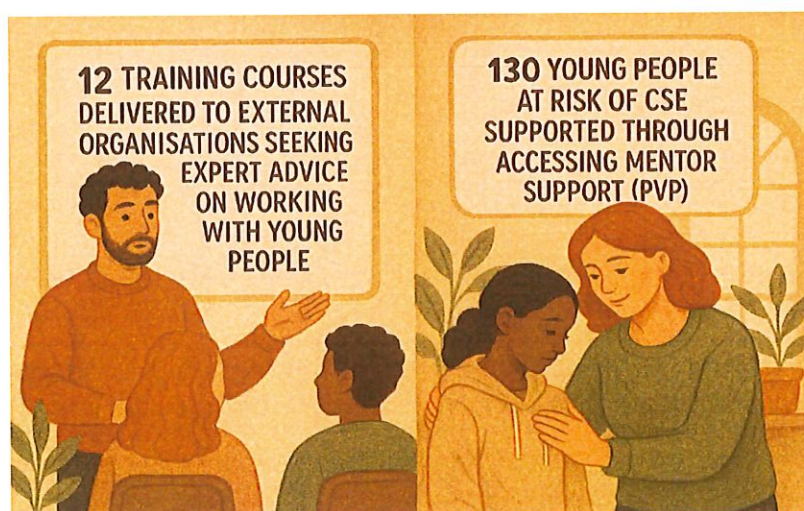
Activities Undertaken (April 2024 – March 2025)

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

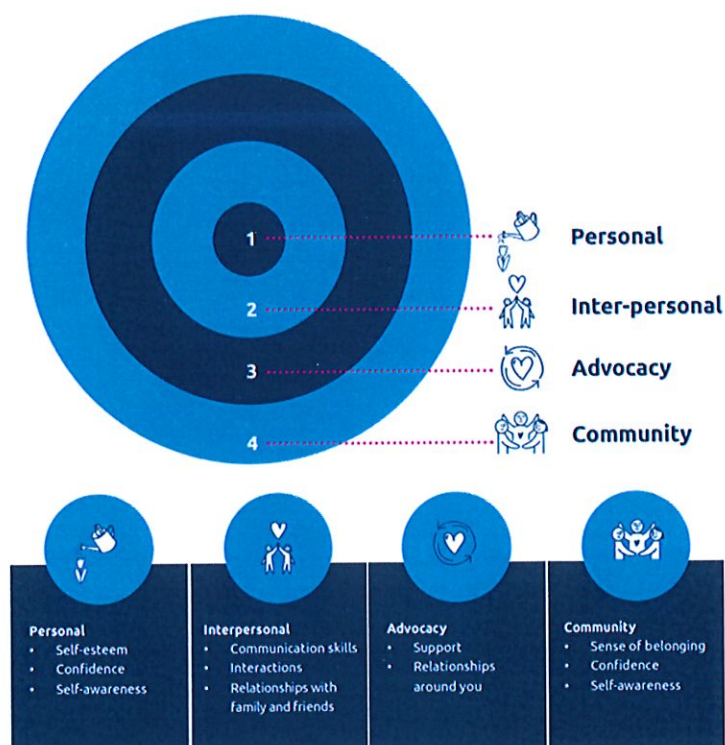
Report of the Trustees (including Directors' Report) (continued)
for the year ended 31st March 2025



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).

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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.

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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.

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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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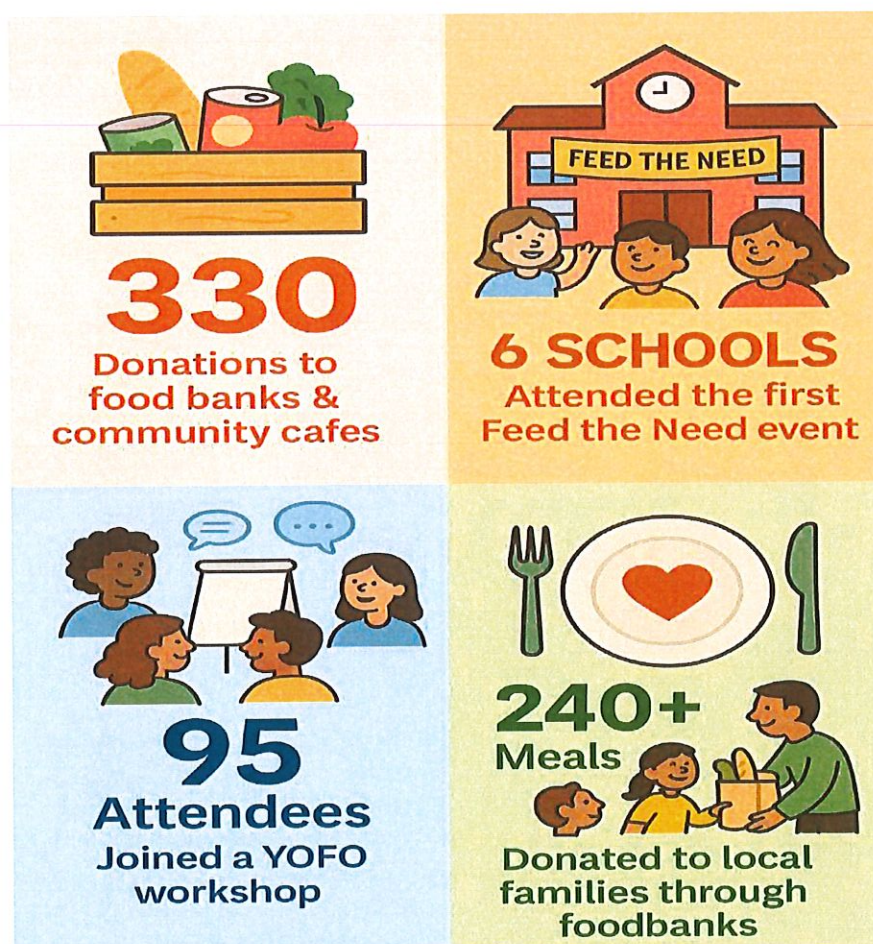
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Northwood & Glendale (Right to Succeed – Cradle to Career)		
Cohorts - aged 11-15, completed the young person survey. This is designed to focus on the schemas & awareness that underly the six socio-emotional skill domains.		
Schema	Pre	Post
Emotional 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.



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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.

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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.

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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.

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		(37,835)	(17,254)
Net increase (decrease) in cash in the year		45,556	73,164
Cash and cash equivalents at the start of the year		73,164	-
Cash and cash equivalents at the end of the year		118,720	73,164
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
	210,030	321,118

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
	163,569	144,317

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.