



# Lifecentre Salford

Trustees' report and financial statements

For the year ended 30 September 2024

Lifecentre Salford  
Reference and administration information

<b>Charity number</b>	1204407
<b>Registered office and operational address</b>	Lifecentre 219 Langworthy Road Salford M6 5PW

**Trustees**

Trustees who served during the year and up to the date of this report were as follows:

C Lane (Chair)  
J Myring (appointed 24 June 2024)  
S Pratt (appointed 24 June 2024)  
S Durdant-Hollamby  
R Mason  
G Stirling

**Key management personnel**

Beth Myring – Operations Manager.

**Bankers**

The Co-operative bank  
1 Balloon Street  
Manchester  
M60 4EP

Virgin Bank  
Jubilee House  
Newcastle upon Tyne  
NE3 4PL

**Independent Examiner**

Hannah Elliott FCA  
Alker Elliott Accountancy Limited  
29 Greylag Crescent  
Worsley  
M28 7AB

Lifecentre Salford  
Trustees' annual report for the year ended 30 September 2024

The trustees present their report and the unaudited financial statements for the year ended 30 September 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### Objectives and activities

The purpose of the charity is to deliver the following:

- To help and educate young people in Salford and surrounding areas by the provision of a centre which offers training, support and leisure activities, with the aim to develop their physical, mental, moral and spiritual capacities, that they may grow to full maturity as individuals and members of society and their conditions of life may be improved;
- To offer training and education programmes for the benefit of the public living in and around Salford; and
- To advance the Christian religion by communicating and explaining the Christian faith, as opportunity permits and in response to enquiry, through individual and group discussion and by encouraging and facilitating attendance at local Christian churches and meetings.

Although Lifecentre Salford is a Christian Charity, we welcome equally people of any faith or none.

### Summary of the main activities:

**Holiday Hunger Holiday Clubs:** We have built partnerships with many different organisations to deliver vital provision for children in great need in Salford. We have also played an advocacy role in raising awareness of this need in the city. This has led to the Lifecentre playing more of a key role in providing advice and provision in the area of holiday hunger across the whole city of Salford. This year we have again been involved in coordinating the HAF work across the whole city of Salford and been directly responsible for running several holiday clubs in the Winter, Easter and Summer holidays.

**Breakfast Group:** This group is a continued partnership with Willow Tree Primary School, running 5 mornings a week in term time and providing a stable, calm environment for up to 10 children to help improve their attendance, behaviour and self esteem, and providing them with wholesome breakfast each day.

**Paired Up Reading:** A project linking children in local schools with older people living in sheltered housing projects where the older people help the children to read.

**Moving On Well:** Helping children from year 6 in the big move from Primary to High School.

**JAM Club:** Weekly clubs in St Luke's C of E, providing fun and games and a Christian message for the children who attend.

**We Run Salford:** Focussed on encouraging local women to run and get fit. Boosting self-esteem and promoting a healthy lifestyle.

**Salford Scorpions and SS Cadets:** Weekly free training sessions for adults and children in Flag American Football. Including a men's team in the national league.

**Theraplay:** A project working alongside families which is receiving very positive feedback from the families involved.

**Youff:** A Thursday night club for young people of high school age with fun activities, food and Christian input.

Lifecentre Salford  
Trustees' annual report for the year ended 30 September 2024

## **Public benefit statement**

In the projects listed above, we have made a significant difference this year in the lives of hundreds of children, young people and families across Salford, providing material support in terms of food, therapeutic support, pastoral encouragement, physical fitness, emotional and spiritual help, and creating communities in which people can thrive and grow as good citizens.

Lifecentre Salford trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees have considered how planned activities will contribute to the aims and objectives that have been set. The trustees review the aims, objectives and activities of the charity each year which helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

## **Strategic Report**

### **Achievements and performance**

All the groups listed in this report have continued to thrive this year. We are delighted with the impact of the holiday hunger work on the lives of hundreds of children but also on the continued importance placed on this work by other agencies. We are encouraged by the growth of the Paired Up Reading project and the Moving on Well initiative. The Salford Scorpions continues to expand with new people and teams forming and opportunities to reach even more people.

### **Financial review (including reserves policy)**

At the end of the reporting period Lifecentre Salford had total funds of £249,032 (2023: £202,363) consisting of unrestricted funds of £108,548 (2023: £68,997), and restricted funds of £140,484 (2023: £133,366). Cash reserves at bank were £250,564 (2023: £180,718). There are no immediate concerns about the charity's finances. During the year the charity received unrestricted income of £82,002 (2023: £85,652) and restricted income of £261,602 (2023: £263,218). Expenditure for the year from unrestricted funds was £42,450 (2023: £84,820) and from restricted funds £254,485 (2023: £265,651).

We are pleased with our end of year conclusions in the accounts and the healthy state of our finances this year.

Our reserves policy is to have a minimum of 3 months of running costs in the account at any given time.

### **Plans for future periods**

To continue to grow and develop the work in response to the needs of our community here in Salford. We expect all current projects to continue in the coming year. In 2025 we will launch a Quality Mark for High Schoos to support best practice in Year 6 - Year 7 transition. From the Autumn onwards we have a fundraising campaign starting that will build around our 25th anniversary (in 2025) as a charity, and the main thrust of this will be to increase our regular monthly giving.

Following the end of this accounting period the trustees made the decision to no longer deliver the Holiday Activities Fund to focus on other Lifecentre projects. This will result in a significant reduction in income in 2025-26 from the previous three years. Holiday Activities were delivered until January 2025.

### **Structure, governance and management**

Lifecentre Salford was registered as a Charitable Incorporated Organisation (CIO) with the Charity Commission on 18 August 2023. The charity was established under a constitution which established the objects and powers of the charity and its governance. Lifecentre Salford was previously operating as an unincorporated charity (charity number 1089030).

Lifecentre Salford  
Trustees' annual report for the year ended 30 September 2024

Following approval from the Charity Commission in April 2024, the Assets and Liabilities of the charity were transferred to the new CIO. The date of the transfer was the 31 May 2024.

The objectives and activities of the new CIO are the same and the trustees and key management personnel remain the same.

Our General Manager Beth Myring is accountable in her work to the team of trustees and meets with a nominated trustee for monthly line management. The trustees delegate the day-to-day running of the Lifecentre to Beth and her team. There is a finance committee made up of 2 trustees and one advisor who decide each year on pay scales and any increases that may be necessary.

All trustees give their time voluntarily and receive no benefits from the charity. No expenses were reclaimed from the charity during the period. Trustees are recruited based on skills and are selected based on experience and expertise they have which will help to deliver the aims of Lifecentre Salford. New Trustees are recruited and appointed by existing ones.

Lifecentre Salford  
Trustees' annual report for the year ended 30 September 2024

**Statement of responsibilities of the trustees**

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).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 SORP. 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 responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 19 June 2025 and signed on their behalf by



Name: Chris Lane

Title: Chair of trustees

Lifecentre Salford  
Independent examiner's report to the trustees  
For the year ended 30 September 2024

I report on the accounts of the charity for the period ending 30 September 2024 set out on pages 7 to 22.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Other matters**

Following approval from the Charity Commission in April 2024, the Assets and Liabilities of Lifecentre Salford (charity number 1089030) were transferred to Lifecentre Salford a Charitable Incorporated Organisation (charity number 1204407). The date of the transfer was the 31 May 2024. The legal form of the charity has changed but its purpose and beneficiary class remain unchanged.

Your attention is drawn to note 1a to the financial statements, which indicates that merger accounting has been applied to these accounts in accordance with Charities SORP (FRS 102) (second edition - October 2019) s27.12 and s27.13. Disclosures relating to merger required by FRS102 and detailed in Charities SORP (FRS 102) (second edition - October 2019) s27.14-27.16 are detailed in note 18 to the financial statements.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Hannah Elliott*

Hannah Elliott FCA  
Alker Elliott Accountancy Limited  
29 Greylag Crescent, Worsley  
M28 7AB

19 / 06 / 2025

Lifecentre Salford  
Statement of Financial Activities

for the year ended 30 September 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Unrestricted funds £	Restricted funds £	Total funds 2023 £
<b>Income from:</b>							
Donations and legacies	3	78,227	253,246	331,473	77,058	255,877	332,935
Charitable activities	4	-	8,356	8,356	-	7,341	7,341
Other Income	5	3,775	-	3,775	8,594	-	8,594
<b>Total income</b>		<b>82,002</b>	<b>261,602</b>	<b>343,604</b>	<b>85,652</b>	<b>263,218</b>	<b>348,870</b>
<b>Expenditure on:</b>							
Charitable activities	6	42,450	254,485	296,935	84,820	265,651	350,471
<b>Total expenditure</b>		<b>42,450</b>	<b>254,485</b>	<b>296,935</b>	<b>84,820</b>	<b>265,651</b>	<b>350,471</b>
<b>Net income/(expenditure) for the year</b>	7	<b>39,552</b>	<b>7,117</b>	<b>46,669</b>	<b>832</b>	<b>(2,433)</b>	<b>(1,601)</b>
Transfer between funds		-	-	-	-	-	-
<b>Net movement in funds for the year</b>		<b>39,552</b>	<b>7,117</b>	<b>46,669</b>	<b>832</b>	<b>(2,433)</b>	<b>(1,601)</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		68,996	133,367	202,363	68,165	135,799	203,964
<b>Total funds carried forward</b>		<b>108,548</b>	<b>140,484</b>	<b>249,032</b>	<b>68,997</b>	<b>133,366</b>	<b>202,363</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.



Lifecentre Salford

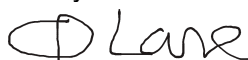
Balance sheet as at 30 September 2024

	Note	2024	2023
		£	£
<b>Current assets</b>			
Debtors	12	714	27,895
Cash at bank and in hand	13	250,564	180,718
		<hr/>	<hr/>
<b>Total current assets</b>		<b>251,278</b>	<b>208,613</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	14	(2,246)	(6,250)
		<hr/>	<hr/>
<b>Net current assets</b>		<b>249,032</b>	<b>202,363</b>
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		<b>249,032</b>	<b>202,363</b>
		<hr/>	<hr/>
<b>Net assets</b>		<b>249,032</b>	<b>202,363</b>
		<hr/>	<hr/>
<b>The funds of the charity:</b>			
Unrestricted:			
Designated funds	16	39,158	39,423
General funds	16	<u>69,390</u>	<u>29,573</u>
		108,548	68,996
Restricted income funds	16	140,484	133,367
		<hr/>	<hr/>
<b>Total charity funds</b>		<b>249,032</b>	<b>202,363</b>
		<hr/>	<hr/>

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 9 to 22 form part of these accounts.

Approved by the trustees on 19 June 2025 and signed on their behalf by:



Chris Lane (Chair of Trustees)

Notes to the accounts for the year ended 30 September 2024

**1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**a Basis of preparation**

These financial statements have been prepared in accordance with 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), with FRS 102 and with the requirements of the Charities Act 2011.

In accordance with Charities SORP (FRS 102) (second edition - October 2019) s27.12 and s27.13 merger accounting has been applied to these financial statements. Disclosures relating to the merger required by FRS102 and detailed in Charities SORP (FRS 102) (second edition - October 2019) s27.14-27.16 are detailed in note 18 to the financial statements.

Lifecentre Salford meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

**b Judgments and estimates**

The trustees have made no key judgements which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

**c Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Notes to the accounts for the year ended 30 September 2024 (continued)

**d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

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

**e Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**f Interest receivable**

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

**O Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

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

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Notes to the accounts for the year ended 30 September 2024 (continued)

**O Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of staff time in fundraising activities.
- Expenditure on charitable activities includes the costs of undertaking resettlement support to further the purposes of the charity and the associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**P Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs consist of governance costs which are wholly attributable to charitable activities.

**Q Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**R Debtors**

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

Notes to the accounts for the year ended 30 September 2024 (continued)

**O Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**P 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.

**Q Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**R Pensions**

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were outstanding contributions of £153 (2023: £96) at the year end which were paid over after the year end. The costs of the defined contribution scheme are included within charitable activities, support and governance costs and allocated to funds in line with the area the employee is funded.

**2 Legal status of the charity**

The charity is a charitable incorporated organisation registered with the Charities Commission and has no share capital. The registered office address is disclosed on the Reference and Administration page.

Notes to the accounts for the year ended 30 September 2024 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Donations from Organisations	-	8,150	8,150	5,115	7,675	12,790
Donations and gifts from individuals	37,984	10,893	48,877	63,445	8,849	72,294
Gift aid recovered	2,112	-	2,112	4,618	-	4,618
Grants	38,131	234,203	272,334	3,880	239,353	243,233

<b>Total</b>	<b>78,227</b>	<b>253,246</b>	<b>331,473</b>	<b>77,058</b>	<b>255,877</b>	<b>332,935</b>
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4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Holiday Clubs	-	8,356	8,356	-	7,341	7,341

<b>Total</b>	<b>-</b>	<b>8,356</b>	<b>8,356</b>	<b>-</b>	<b>7,341</b>	<b>7,341</b>
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5 Other Income

	Unrestricted £	Restricted £	Total 2024 £	Unrestricted £	Restricted £	Total 2023 £
Rental Income	652	-	652	3,586	-	3,586
Reimbursement of running costs	3,123	-	3,123	5,008	-	5,008

<b>Total</b>	<b>3,775</b>	<b>-</b>	<b>3,775</b>	<b>8,594</b>	<b>-</b>	<b>8,594</b>
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## Notes to the accounts for the year ended 30 September 2024 (continued)

**6 Analysis of expenditure on charitable activities**

	2024	2023
	£	£
Payroll and Pension Costs	107,161	98,011
Sessional Staff costs	87,806	121,103
Staff Training	2,382	3,580
Other Staff Costs	292	1,121
Travel Expenses	627	539
Other expenses	-	72
Advertising/Promotional	126	623
Building Renovations	2,076	25,273
Rent	10,200	10,200
Community Events	73	40
Building Maintenance	1,046	1,982
Business Rates	158	319
Cleaning	-	389
General Office	2,905	2,993
Bank charges	73	-
Sundry expenses	275	-
Insurance	842	846
Licences	73	72
Mobile Phones	228	311
Telephone/Broadband	1,367	1,055
Tithe	394	308
Utilities	2,515	2,587
Accountancy Fees	1,000	800
Fundraising	230	8
Gifts	2,537	1,076
HAF Admin/Staff Costs	1,024	509
HAF Enrichment	10,980	16,274
HAF Sport Provision	25	-
HAF Venues	29,750	22,080
Other Professional Services	2,160	2,020
Project Costs	14,257	21,900
Resources	14,353	14,380
	<hr/>	<hr/>
	296,935	350,471
	<hr/>	<hr/>
Restricted expenditure	254,485	265,651
Unrestricted expenditure	42,450	84,820
	<hr/>	<hr/>
	296,935	350,471
	<hr/>	<hr/>

# Lifecentre Salford

## Notes to the accounts for the year ended 30 September 2024 (continued)

### 7 Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024 £	2023 £
Accountancy fees	750	550
Independent examiner's fee	250	250
	<hr/>	<hr/>

### 8 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	99,395	87,117
Social security costs	4,844	8,017
Pension costs	2,922	2,877
	<hr/>	<hr/>
	107,161	98,011
	<hr/>	<hr/>

No employees have employee benefits in excess of £60,000 (2023: zero).

The average number of staff employed during the period was 6 (2023: 5).

The average full time equivalent number of staff employed during the period was 3 (2023: 3).

The key management personnel of the charity comprise the trustees and the General Manager

### 9 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration during the year.

In the current year no trustees received any income for services provided to Lifecentre. S Lockett a trustee of Lifecentre received £932 in 2023 for services provided to Lifecentre Salford.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: Nil).



# Lifecentre Salford

Notes to the accounts for the year ended 30 September 2024 (continued)

## 10 Government grants

	2024 £	2023 £
Salford City Council - HAF Fund	227,380	219,626
Salford City Council - Food Resonse Fund	-	1,000
Salford City Council - Household Support Fund	1,000	1,350
	<hr/>	<hr/>
	228,380	221,976
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## 11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

## 12 Debtors

	2024 £	2023 £
Gift Aid Debtor	714	2,230
Accrued Income	-	25,665
	<hr/>	<hr/>
	714	27,895
	<hr/>	<hr/>

Lifecentre Salford

Notes to the accounts for the year ended 30 September 2024 (continued)

**13 Cash at bank and in hand**

	2024 £	2023 £
Cash at bank and on hand	250,564	180,718
	<u>250,564</u>	<u>180,718</u>

**14 Creditors: amounts falling due within one year**

	2024 £	2023 £
Other creditors and accruals	2,246	6,250
	<u>2,246</u>	<u>6,250</u>

**15 Commitments under operating leases**

Lifecentre Salford has minimum lease payments under non-cancellable operating lease as set out below:

	2024 £	2023 £
Not later than one year	14,700	14,700
Later than one year and not later than five	58,800	58,800
More than five years	91,875	106,575
	<u>165,375</u>	<u>180,075</u>

Lifecentre Salford has a lease agreement with Langworthy Community Church Trust for the rental of 219 Langworthy Road, Pendleton, Salford, M6 5PW.

Lifecentre Salford

Notes to the accounts for the year ended 30 September 2024 (continued)

16 Analysis of movements in funds

	Balance at 1 October 2023 £	Income £	Expenditure £	Transfers £	Balance at 30 September 2024 £
<b>Restricted Funds</b>					
Healthy Holidays (HAF Funds)	106,859	202,652	(211,852)	-	97,659
Youff	7,203	19,664	(8,375)	-	18,492
Breakfast Club	532	12,555	(11,669)	-	1,418
Moving on Well	16,680	7,628	(13,093)	-	11,215
Paired Up Reading	1,655	2,900	(2,892)	-	1,663
Salford Scorpions	438	16,203	(6,604)	-	10,037
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	133,367	261,602	(254,485)	-	140,484
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Designated Funds</b>					
Youth Worker	22,998	2,760	(1,805)	-	23,953
Make Lunch Project	7,212	-	(1,800)	-	5,412
Jam Club	1,053	-	-	(1,053)	-
Faith in Schools	3,872	2,700	(670)	1,053	6,955
Buggy Movers	1,154	-	-	(1,154)	-
Covid 19 Response	2,378	-	-	(2,378)	-
Play Therapy	513	-	(1,420)	2,378	1,471
Running Club	243	-	(30)	1,154	1,367
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	39,423	5,460	(5,725)	-	39,158
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>General Funds</b>	29,573	76,542	(36,725)	-	69,390
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	202,363	343,604	(296,935)	-	249,032
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

## Notes to the accounts for the year ended 30 September 2024 (continued)

**16 Analysis of movements in funds (continued)****Comparative Period**

	<i>Balance at 1 October 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>Balance at 30 September 2023</i>
	£	£	£	£	£
<b>Restricted Funds</b>					
Healthy Holidays (HAF)	100,209	226,967	(220,317)	-	106,859
Youff	-	10,012	(2,809)	-	7,203
Breakfast Club	4,689	9,260	(13,417)	-	532
Moving on Well	25,048	8,164	(16,532)	-	16,680
Paired Up Reading	1,466	2,900	(2,711)	-	1,655
Salford Scorpions	4,387	5,915	(9,864)	-	438
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	135,799	263,218	(265,650)	-	133,367
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Designated Funds</b>					
Youth Worker	21,029	2,948	(979)	-	22,998
Make Lunch Project	7,212	-	-	-	7,212
Jam Club	1,053	-	-	-	1,053
Buggy Movers	1,204	-	(50)	-	1,154
Covid 19 Response	2,594	-	(216)	-	2,378
Play Therapy	2,782	-	(2,269)	-	513
Other Designated Funds	3,304	1,950	(1,139)	-	4,115
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	39,178	4,898	(4,653)	-	39,423
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>General Funds</b>	28,987	80,755	(80,169)	-	29,573
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	203,964	348,871	(350,472)	-	202,363
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

## Notes to the accounts for the year ended 30 September 2024 (continued)

**16 Analysis of movements in funds (continued)**

The following are the restricted and designated funds allocated by the charity:

<b>Name of fund</b>	<b>Description, nature and purposes of the fund</b>
Healthy Holidays (HAF Funds)	For delivery of the Holiday Activities Fund to local children.
Breakfast Club	Delivery of a breakfast group with emotional literacy for vulnerable children.
Moving On Well	To support of Year 6 and Year 7 pupils transitioning to High School and the provision of an accreditation for High Schools across Greater Manchester with transition standards.
Paired up Reading	To provide intergenerational connections for older adults and children in weekly sessions focused on reading.
Salford Scorpions	A community Flag American football club with teams for adults and children and young people.
Youth Worker	Salaries for a Youth worker.
Make Lunch Project	To support local families experiencing food insecurity.
Jam Club/Faith in Schools	To support children in local Primary Schools to attend a weekly after school club to learn about the Christian faith. Jam Club is no longer running and the trustees agreed to transfer the remaining balance to Faith in Schools which has replaced this project.
Buggy Movers	To support local parents with physical activity and improved wellbeing through weekly buggy walks/jog/runs. This has now become a running club.
Covid 19 Response	Activities to support the local community during and following the COVID 19 pandemic. This fund was no longer required and the trustees agreed that it would be transferred to Play Therapy.
Play Therapy	To provide local families with Theraplay informed sessions to support attachment.
Running Club	To provide a running club for the local community.
General Fund	The free reserves after allowing for all designated funds

Lifecentre Salford

Notes to the accounts for the year ended 30 September 2024 (continued)

**17 Analysis of net assets between funds**

	General fund £	Designated funds £	Restricted funds £	Total 2024 £
Net current assets/(liabilities)	69,390	39,158	140,484	249,032
Total	69,390	39,158	140,484	249,032
<b>Comparative period</b>				
	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Net current assets/(liabilities)	29,573	39,423	133,367	202,363
Total	29,573	39,423	133,367	202,363

**18 Merger accounting disclosures**

Following approval from the Charity Commission in April 2024, the Assets and Liabilities of Lifecentre Salford (charity number 1089030) were transferred to Lifecentre Salford a Charitable Incorporated Organisation (charity number 1204407). The date of the transfer was the 31 May 2024. The legal form of the charity has changed but its purpose and beneficiary class remain unchanged and therefore merger accounting has been applied to these accounts in accordance with Charities SORP (FRS 102) (second edition - October 2019) s27.12 and s27.13.

Disclosures relating to merger required by FRS102 and detailed in Charities SORP (FRS 102) (second edition - October 2019) s27.14-27.16. In the tables below Lifecentre and Lifecentre CIO refer to the charities with registration numbers 1089030 and 1204407 respectively.

**Analysis of principal SoFA components for the current reporting period**

	Lifecentre (pre-merger) £	Lifecentre CIO (pre-merger) £	Lifecentre CIO (post-merger) £	Combined Total £
Total income	189,433	-	154,171	343,604
Total expenditure	190,670	-	106,265	296,935
Net income/(expenditure)	(1,237)	-	47,906	46,669
Other gains/(losses)	-	-	-	-
Net movement in funds	(1,237)	-	47,906	46,669

**18 Merger accounting disclosures (continued)****Analysis of principal SoFA components for the previous reporting period**

	Lifecentre	Lifecentre CIO	Combined Total
	£	£	£
Total income	348,870	-	348,870
Total expenditure	350,471	-	350,471
Net income/(expenditure)	(1,601)	-	(1,601)
Other gains/(losses)	-	-	-
	<hr/>	<hr/>	<hr/>
Net movement in funds	(1,601)	-	(1,601)
	<hr/>	<hr/>	<hr/>
Total Funds b/fwd	203,964	-	203,964
Total Funds c/fwd	<u>202,363</u>	<u>-</u>	<u>202,363</u>

**Analysis of net assets at the date of the merger (31 May 2024)**

	Lifecentre	Lifecentre CIO	Combined Total
	£	£	£
Net assets	201,126	-	201,126
Represented by:			
Unrestricted funds	122,451	-	122,451
Restricted Income funds	<u>78,675</u>	<u>-</u>	<u>78,675</u>
	<hr/>	<hr/>	<hr/>
Total Funds	201,126	-	201,126
	<hr/>	<hr/>	<hr/>

**19 Events after the end of the period**

Following the end of this accounting period the trustees made the decision to no longer deliver the Holiday Activities Fund to focus on other Lifecentre projects. This will result in a significant reduction in income in 2025-26 from the previous three years. Holiday Activities were delivered until January 2025.

This decision did not have a financial effect on the financial statements at 30 September 2024 and therefore, no adjustments have been made for this event in these financial statements. Without this funding, Lifecentre Salford will still continue as a going concern.