



Annual Report 2023-2024

LIVE WELL NORTH EAST CIO



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Message from the Trustees

The Trustees believe that our focus on Fit For Impact has allowed us to grow and bring measurable benefit to both our clients and funders.

I am pleased to report another year of good performance with an increase in funding but more importantly measurable benefits to our increased number of clients.

Following a strategic review of the charity the board has concluded that our priority is to continue to improve the measurable well being to our clients and improve the value for money to our funders.

Culture

Central to our long term delivery against the strategy is the continued development of our culture. This is particularly important when we are recruiting to ensure that new recruits will fit with our organisation. The Board was pleased to see employees support this with a marked increase in employee engagement.

Executive Team

Over the past twelve months we have had two of the team move onto other ventures and we are presently looking to replace them. Again we will ensure they have the correct skills, attitude and culture to compliment the Executive Team and the charity.

Financial and Operational Reporting

The Board is mindful to create clear Financial and Operational reporting that allows the team to make decisions on the true state of the charity. As such over the past twelve months the joint CEO's have developed the reporting to the satisfaction of the Board. The contents of these reports will continue to be monitored and modified appropriately.

ALAN BALMER
Chair of Trustees



Message from the Co-CEO's



EMMA CROMARTY & DEBRA FORTH
Co-CEO's

Our passion and drive lies in bringing people together, enabling communities to thrive, and supporting people to be empowered,. We strive to remove barriers, opening opportunities for everyone to engage in enriching activities.

This year, we take great pride in the accomplishments of our participants, our team, and the charity in its entirety.

We love being able to lead and deliver such impactful services, working closely with people through the difficulties and challenges that life can present. Building the relationships that we do with communities, we are able to support mental and physical health, social inclusion, personal development and learning, from 4 weeks old (our youngest members!) and beyond.

As we look ahead, our values of attentiveness, inclusivity, and quality will continue to guide us. We are dedicated to listening with care, celebrating diversity, and collaborating with individuals and communities to ensure their needs are met and that they receive our utmost efforts at all times.

We feel incredibly lucky and grateful to be making this difference in the community!

Charity Overview

Live Well North East is a Charitable Incorporated Organisation based in Sacriston, Durham.

We are a charity focused on positive change that transforms people's lives for the better, providing a range of wellbeing services throughout the North East of England.

EMPOWERING PEOPLE ENRICHING LIVES

OUR VISION

Our vision is for a world where everyone can live well.

OUR MISSION

Our mission is to empower people and communities to thrive through physically, socially, and emotionally enriching activities.



Live Well North East is motivated and driven by the impact of our work. It's the positive change that we see in people and communities that is the most valuable and valued part of what we do. To ensure we consistently deliver positive social change we have identified four key desired outcomes which help articulate the impact that we aim to achieve:

1. Improved physical and mental health and wellbeing.
2. Children, young people, and adults are better able to cope with life's challenges.
3. People and communities are better connected.
4. Improved support for early childhood learning and development.



CHARITABLE PURPOSES

1. 'To promote and protect the physical and mental health of those in need by reason of age, ill-health, disability, socioeconomic disadvantage or financial hardship in such ways as the trustees determine.'

2. 'To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.'

3. 'To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.'

Our Four Pillars

Prevention

Promoting awareness and teaching tools and techniques to build resilience and promote wellbeing, to prevent poor mental and physical health.

Early Intervention

Fast response when symptoms of poor wellbeing begin to display.

Quick Action

Avoiding lengthy waiting lists that can often be experienced in primary services.

Lasting Impact

Teaching skills that can have life-long impact and educating individuals on wellbeing for a lasting impact.

Our Activities

We are an inclusive, accessible, and engaging organisation providing a person-centred, holistic approach to optimum wellbeing for all.

- Emotional Health support – teaching techniques and strategies to improve esteem, understand and regulate emotions, learn about supporting mental health; improve emotional resilience; physical activity; and holiday provision.
- Physical Health Activities – sessions including seated exercise, gentle stretch and strengthening, walking, group exercise – enhancing physical, mental and social wellbeing.
- Support for children and families with additional needs/SEND to enhance wellbeing based around the five steps to wellbeing.
- Support to enhance wellbeing based around the Five Ways to Wellbeing through multiple activities including mindfulness, physical activity, social support.
- Social connectivity activities, sessions, events and peer support groups.



Our Team



DEBRA FORTH
CO-CEO and COO



EMMA CROMARTY
CO-CEO and CFO



KATHRYN ZAND
Community Wellbeing Manager



ZOEY WILSON
Children, Young People and
SEND – Project Lead.



JESS DAWSON
Adult and Family
Wellbeing – Project Lead.



MICHELLE HOLBURN
Children, Young People
and SEND Coach.



MARIE PARKINSON
Fitness and Wellbeing Coach



BETHANY-CLAIRE WHITTLE
Fitness Coach



KAY PEARSON
Fitness Coach



ABIGAIL COLLEDGE
Children, Young People
and SEND Coach.



RICKY WALKER
Fitness Coach



MICHAEL HEDLEY
Boxing Coach

Our Live Well Centre

The centre is a welcoming, accessible, and approachable place which enables LWNE to support the emotional and physical wellbeing of our community members. It is the ideal environment for bringing people together, supporting the improvement of their mental health, physical health, and overall wellbeing.



COMMUNITY SPACE

As people come together in the shared space of enriching activities to improve wellbeing, they create connections, relationships, and bonds within the programme.



REGENERATED HISTORY

The Live Well Centre was rebuilt in October 2021-January 2022. The building were formally Old Cooperative Units dating back to 1900s



COMMUNITY ACTIVITIES

Open 7 days per week, The Live Well Centre hosts a range of community activities. open to the public, based around the 5 Ways to Wellbeing.



SAFETY

The Live Well Centre creates a safe space for people to share the load, develop their support networks, and connect with the wider LWNE offering.



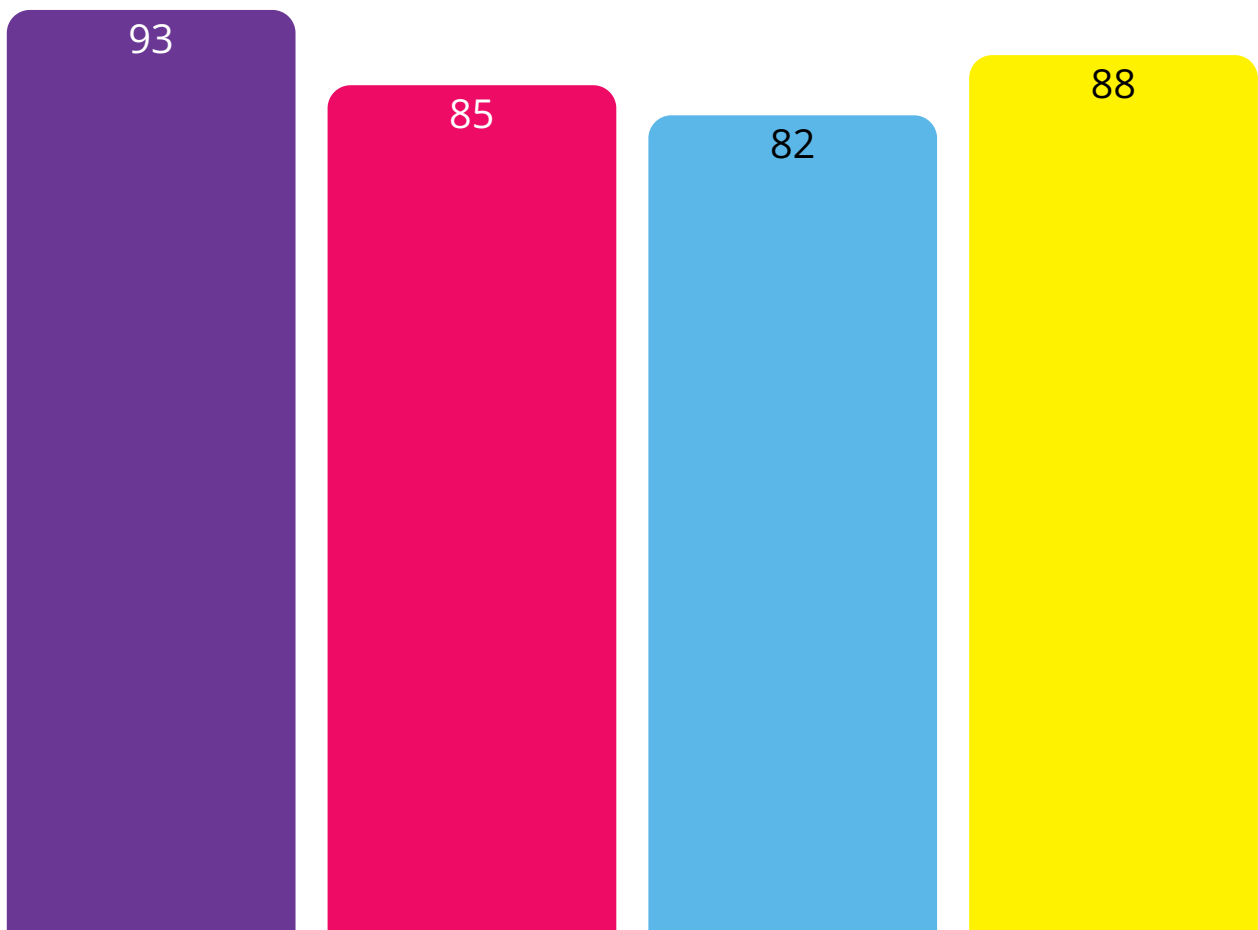
Community building , Community Wellbeing Centre.

Provision of facilities to advance mental and physical health. Open to the public to access services and activities in the interests of social welfare, social inclusion, recreation and health improvement

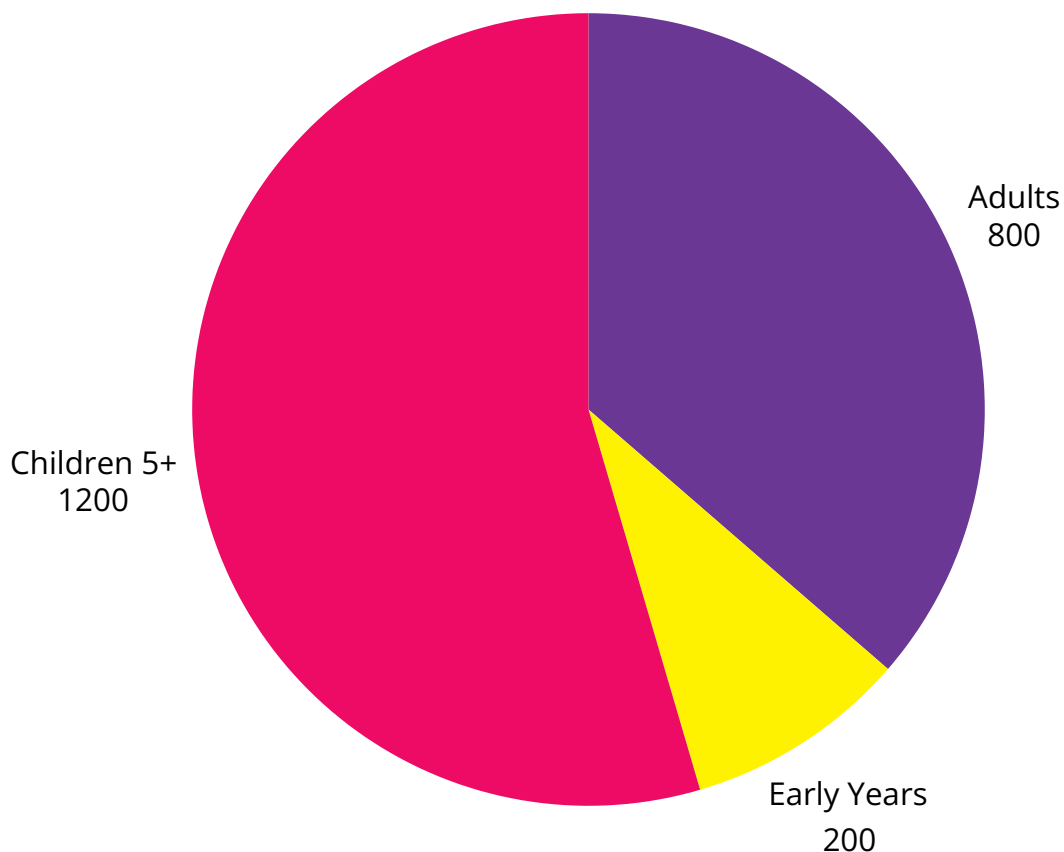
Year in Review

A 2024 survey evaluated the impact of Live Well Centre activities with 100 individuals.

- Improved physical and mental health and wellbeing.
- People are better able to cope with life's challenges.
- People and communities are better connected.
- Improved support for childhood learning and development.



● Adults
 ● Early Years
 ● Children 5+



Year in Review

Throughout this period, we worked with **2530 Individuals** across all of our services, activities and events.

● Percentage Male - C&YP
 ● Percentage Female - C&YP

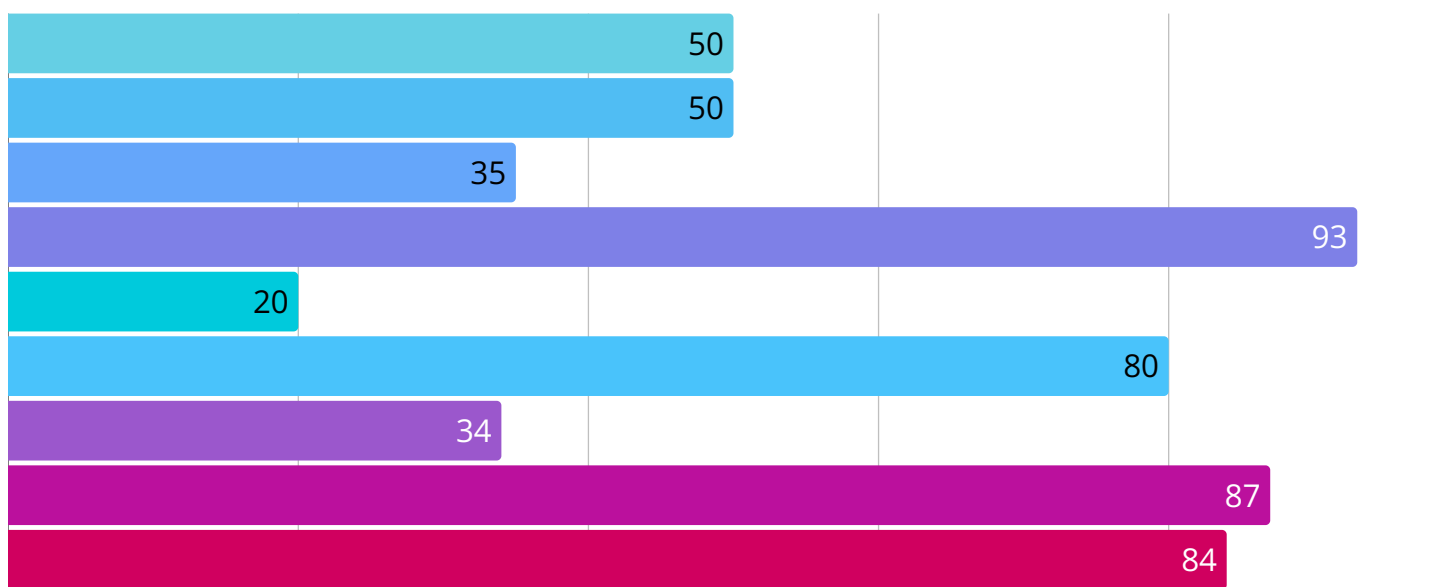
● Percentage SEND/Additional Needs - C&YP

● Percentage with Poor Mental Wellbeing - C&YP
 ● Percentage Male - Adults

● Percentage Female - Adults
 ● Percentage with diagnosed MH Condition - Adults

● Percentage struggling with mental wellbeing - Adults

● Percentage not receiving support from other services - Adults



Emotional Health Support

We successfully delivered a mental wellbeing program for junior and senior participants at a youth provision in County Durham. Over the duration of the program, 150 children benefited from these sessions.

We conducted weekly Yoga and Mindfulness sessions for adults within the community, offered at a subsidised rate.



We successfully delivered our weekly Relax Kids and SENSational sessions for the community on Sundays. These sessions provided children and families with opportunities to meet new individuals, engage in various activities, and learn valuable coping strategies and techniques.

IN SCHOOLS WE:

- successfully established and operated a nurture programme in Brandon Academy, involving ten children from Years 1 through 5. All participants demonstrated increased confidence and were able to reintegrate into full class activities.
- conducted both a full-day and a half-day programme, during Children's Mental Health Week, at Belmont C of E, engaging the entire school community of 300 children from nursery through Year 6. The students were highly engaged and learned effective strategies to manage their emotions and enhance their overall wellbeing.
- also implemented Wellbeing Wednesdays at Belmont C of E, delivering our wellbeing programme weekly to two year groups at a time. Over the course of the academic year, the entire school, comprising 300 children, has participated in emotional wellbeing sessions.
- engaged intervention groups of children at Stevenson Way Academy in our emotional wellbeing programme as an intervention strategy. The children thoroughly enjoyed the program and looked forward to their weekly sessions, with 60 participants benefiting from this initiative.
- delivered our emotional wellbeing programme throughout the school at St. Benet's Roman Catholic Primary. All students have shown progress in forming friendships, regulating their emotions, and demonstrating increased confidence and resilience, with 256 children participating.
- have continued to work with small intervention groups of ten children in St. Bede's Academy, across the school, focusing on targeted support for their emotional wellbeing.



Emotional Health Support in education

Reduced
anxiety levels
for 82%
children

84% reduction
in school
based anxiety

79% improved
confidence in
children



- All children demonstrated an increase in confidence and successfully accessed the full range of class provisions once again.
- Students from nursery through year 6 participated actively, engaging deeply while learning strategies to manage their emotions and enhance their overall wellbeing.
- Progress was evident as all children improved in forming friendships, regulating their emotions, and developing confidence and resilience.
- Identified vulnerable groups focused on understanding and managing their emotions while building resilience.
- Young individuals acquired techniques for emotional regulation and reported enhancements in their mental wellbeing.
- Children and their families had the opportunity engage in diverse activities, and learn coping strategies and techniques. to support emotional resilience.

Story of Change

J is in his late 40's/early 50's.

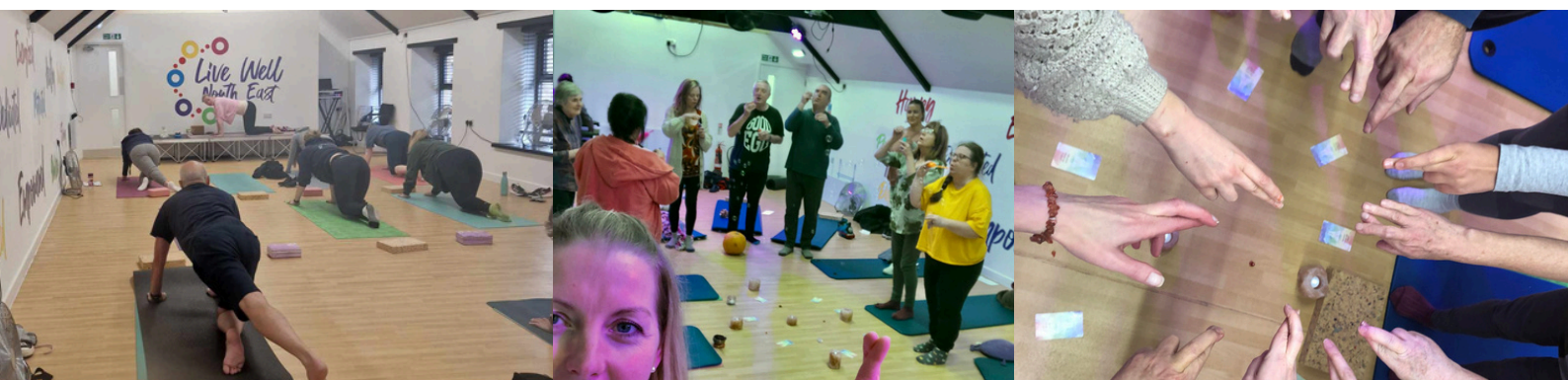
Started attending the Sunday evening mindfulness based meditate & relax class 18 months ago when he was feeling highly anxious and overwhelmed.

He felt trapped in a job that he didn't want to be in and lacked the confidence to apply for any other. The situation also contributed to a strain in his personal relationship with his partner. As well as supporting J within sessions, he was provided with time to talk and share with coach and peers, and provided signposting advice to link him with other support services for his mental health.

At first he was very tense and didn't know what to expect but enjoyed how soothing the sessions were. He has openly embraced every practise and technique available and has consistently returned week after week. These days he attends with said partner, and the quality of their relationship has improved (she now attends our stretch & strengthen class on a regular basis too)

His confidence has grown significantly and he started applying for new jobs that he knew were unattainable, just for the sake of practising and building his confidence- he particularly used the breathing techniques to help cope with anxiety, and has used colour therapy techniques that he learned within the classes to support his confidence and communication. His courage has significantly improved, as has his resilience and sense of self worth. He has more energy, and smiles a lot more. He told me at our latest evaluation that when he started to attend, he had thoughts of suicide, he now does not have these thoughts and feels positive about his future. His body language is evidence of this, as he generally carries himself so much better these days and can now relax easily into both meditation and guided relaxation.

It's worth noting that he has successfully applied for and has a new job and has since been promoted within it too! His enthusiasm for life is evident and his motivation has clearly improved. He's a great example of how someone who is given the tools and techniques to support themselves outside of classes, can improve the quality of their wellbeing and daily life. I also believe that the safe space provided at the Live Well Centre has been a sanctuary for him, and that he has found great support in attending the sessions within a group/community setting. He is one of our most supportive, grateful and enthusiastic members and is well liked within the group.



Physical Health Activities

We use physical activity as a tool to support positive wellbeing. Within The Live Well Centre we offer:

- subsidised fitness classes and funded passes to reduce/eliminate cost as a barrier to exercise;
- a wide variety of sessions open to the public, from Yoga to Boxing, 6 days per week;
- specific sessions for parents, with free child's play.

Our aims are to:

- Remove barriers to exercise
- Support positive mental health
- Bring communities of people together
- Increase social and support networks
- Improve physical health
- Provide inclusion physical activity options

“ I suffer with multiple chronic illnesses and have found the class to really help with my anxiety and stress levels and can notice a positive change after each class. ”

“ I started regularly attending following a diagnosis of sever depression. The classes helped me achieve enjoyment of my life focus of hope for the future. I feel they are integral to my being able to continue at work. The yoga class in particular was part of my treatment(CBT) I truly believe I wouldn't be as well as I am without it. ”

“ I feel less anxious and happier when I exercise. I have made new friends and have a new social circle. I would not have had the opportunity to meet these people without LWNE. ”



Physical Health Activities

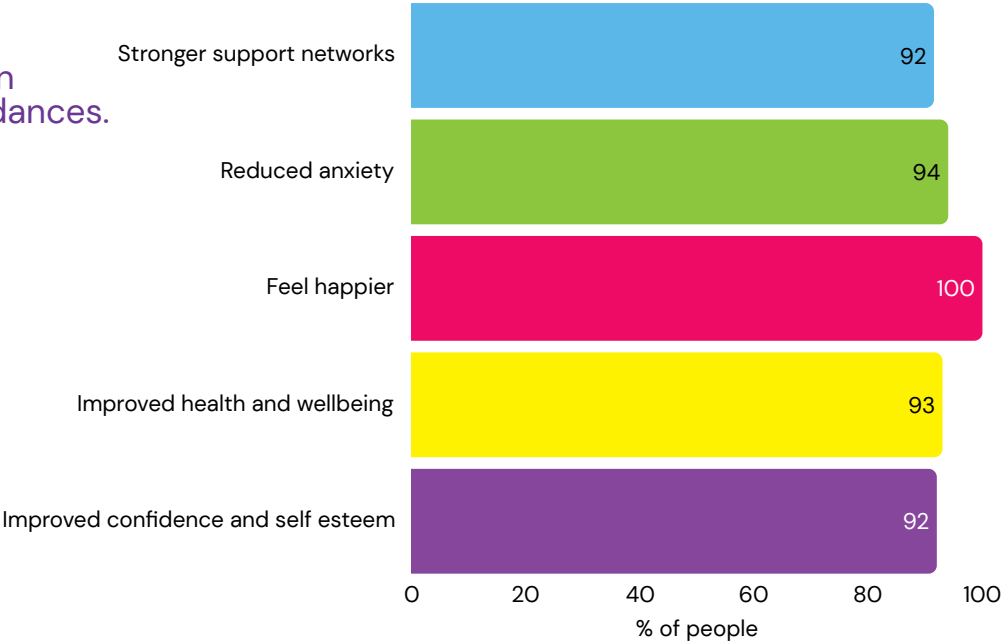
Fitness with Child Play

Funded by County Durham Community Foundation – Poverty Hurts and National Lottery Community Fund – RC North East and Cumbria Region.

Live Well North East successfully delivered 230 Live Well Mams sessions for families. Each week in Sacriston, Co Durham, we hosted three 'Be Active' sessions and two 'Be Connected' sessions, allowing adults to participate in our subsidised activities. Thanks to funding from Poverty Hurts, we provided Free Child's Play at every session.

During the Be Connected Cuppa Time, refreshments were offered, and the Child's Play sessions included healthy snacks and refreshments for children. By staffing our Cuppa Time sessions with specialised coaches, we enabled adults to concentrate on building social networks, engaging in peer support, and receiving wellbeing coaching.

Over this period, we recorded an impressive total of 2,090 attendances.



For us, this comment from a mam sums up the impact of the project: "The staff and volunteers at the centre are just incredible. So kind, so friendly, so supportive and really encouraging of others. you felt very confident handing over your children into the free childcare, and you knew you could turn up whatever you day had already been to a warm welcome, good chat and plenty of moral support. with the added benefit of a bit of physical movement to make you feel better immediately and long term help you recover."

It's clear from the data and the wonderful feedback and comments from members that this project has made a significant impact on the lives of many families. Our members have formed new social networks, now regularly attend other events and activities within the community in Sacriston, and have overcome so many difficult and challenging circumstances in their personal lives.

SENsational supports children and young people with additional needs, disabilities and neurodiversity to access wellbeing enriching activities.

This core service has developed over the years and attracted an immense level of need.

Our work centres around emotional regulation, social wellbeing, mental health, physical activity, respite activities.

SEND Support



Our SEND Support included:

- SEND Holidays
Specialist holiday provision for children with high level SEN requiring 1:2 support
Providing respite for parents
26 individual children
1:1 within our integrated holiday activities.
- SEND Sundays
Monthly drop in sessions for children and families of children with SEND
- SEND Emoji's
Emotional Wellbeing Course.

Would just like to thank you for these sessions. These sessions benefit both A and me and my oldest daughter. A gets her independence and I get to spend 1-1 with the older daughter which never happens.

They could be themselves without fear of bullying, comments, having to explain themselves, being around others with similar issues. Safe space.

Story of Change

Coach Observations from SEND Support

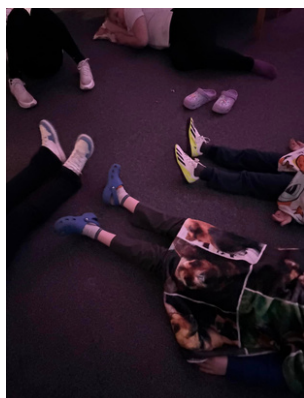
P had very little confidence and low self esteem when he came into the first session. He had his head down, was quite sad, no smiles and nothing positive to say about himself or how he felt. With each session we started to see glimpses of P, his personality and some smiles. We built a strong foundation and trust and he became comfortable and more confident telling us and the others how he feels, why and how he can react when feeling these emotions. I feel P felt comfortable to open up to us and felt this was a safe environment for him to be honest. We slowly made progress in building self esteem, confidence and self-awareness.

Being part of a shared program has definitely improved P's confidence, children within the group have shared their individual worries and concerns and some of these have been similar, this has helped normalise the feelings and emotions experienced.

When I spoke to Mam, she was pleasantly surprised that P had opened up to us and spoke to us regarding her having cancer twice. She felt that the sessions had been beneficial for P and asked if there were more for him to attend.

The P that first entered the sessions to the P that left on the last session were quite different, the shy, no self-confidence, self/belief that we saw slowly started to fade and we saw a more confident P emerge.

I think having a safe space to be himself and speak openly was an important factor. I really feel the sessions were beneficial to him and he realised he had a voice and what he said and thought was valid and mattered.



Holiday Provision

Our Holiday Provision runs every school holidays for primary age children.

My favourite part about holiday club is making fruit kebabs!



363 individual children
9 weeks of provision

- The Fun and Food funding enabled us to successfully implement both our primary holiday club and our SEND only holiday club.
- We offered complimentary activities and assisted families by directing them to various support services.
- Healthy food and snacks were provided to promote nutrition.
- Daily physical activities were organized to encourage health and well-being.
- Mindfulness practices were incorporated into the holiday club, aligning with the five ways to well-being.
- We collaborated with external providers to deliver workshops in cooking, crafts, circus skills, and forest school activities.



Forest School
Circus Skills
Cookery sessions
Clay modelling
and so much more!



Community Events

- **LWNE Community Fun Day**

- Bringing community together
- Supporting families to have a free fun day
- Free wellbeing activities
- Free physical wellbeing activities
- Free food
- Showcasing external agencies and how they can support families
- 300 individuals



LWNE Fitness Fundraiser

Event to raise funds for LWNE
3 hour fitness session with over
30 people taking part!

Money raised went directly to help
fund our community fun day



LWNE Social Fundraiser

- Evening event to raise funds for community fun day
- Helping to reduce social isolation and bringing our participants together for a low cost social event

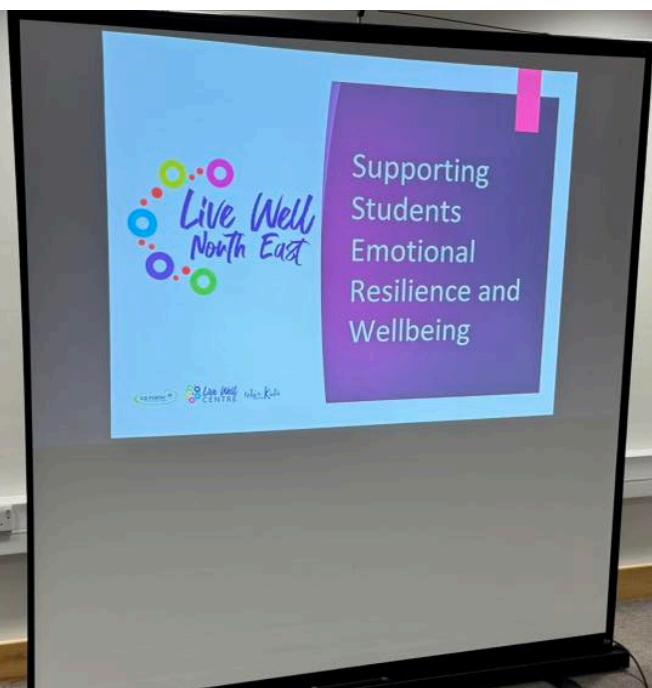
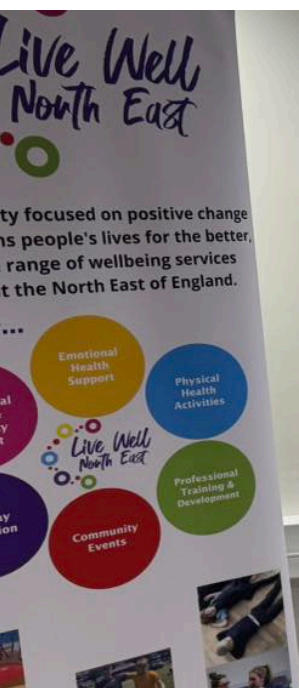


Professional Training and Development

This year we have delivered training and development courses for young people, Youth Sector and Community Group staff and school staff.

This has included our bespoke:

- Mental Health Ambassador training.
- Supporting Children and Young People's Emotional Wellbeing & Resilience.
- Mental Health, Wellbeing and Emotional Resilience Basics.
- Five Ways to Wellbeing.



Financial Highlights



TOTAL REVENUE £207,716

Restricted Grant Income: £146,212.
 Unrestricted Grant Income: £3,790.
 Contracts and Holiday Activities:
 £16,823.
 Education and Schools: £15,285.
 Membership Activities: £12,758.
 Fundraising: £1,102.
 Room Hire and other income: £11,745.

TOTAL EXPENSES £178,488

Staffing and Employee Costs: £141,842.
 Resources: £6,798.
 Venue Hire and Premises: £12,295.
 Legal and Professional Costs: £8,163.
 Core and other costs: £9,390.

TOTAL FUNDS CARRIED FORWARD £95,590

Restricted Funds: £60,185.
 Unrestricted Funds: £35,405.



Our Funders

We would like to say a huge thank you to each and every one of our funders for your generous support towards our activities and services.

- The National Lottery Community Fund – Know Your Neighbourhood Fund
 - Advancing services in relation to community support and volunteering to combat loneliness and isolation.
- The National Lottery Community Fund – RC North East and Cumbria Region
 - Co. Durham Community Mental Wellbeing Project and Live Strong Project.
- Durham County Council –
 - Fun and Food Healthy Activities with Food; Community Fun Day; SEND activities and support services.
- The Arnold Clark Community Fund
 - Community Fun Day
- Albert Hunt Trust
 - Children and Young People's activities.
- Greggs Foundation
 - Community Funding for mental wellbeing programmes.
- Sir James Knott
 - Children and Young People's mental wellbeing programmes.
- County Durham Community Foundation
 - Community funding for mental wellbeing programmes and emotional health coaching; Welcome Space drop in.
- Hospital of God.
 - Core funding for Community Wellbeing Centre activities.
- Community Foundation North East – Wellesley Trust
 - LiveWell Kids – Wellbeing club.

Future Roadmap

2024-2025

OCT-DEC

SEND EMOTIONAL WELLBEING EXPANDS TO NEW AREAS OF NORTH DURHAM.

JAN-MAY

RESILIENCE BOOTCAMP AND MONSTER MEOTIONS COURSES EXPAND TO NEW AREAS OF NORTH DURHAM.

SEND SUPPORT SERVICES EXPAND.

DEVELOPING FITNESS SESSIONS

MAY-JULY

MENTAL WELLBEING AND SEND SUPPORT SERVICES EXPAND TO EAST DURHAM.

EXPAND OF FITNESS

AUG-SEPT

FULL DAY MENTAL WELLBEING WORKSHOPS.

FULL DAY HOLIDAY PROVISION.
SEND HOLIDAY PROVISION

FULL TIMETABLE OF LIVE WELL CENTRE SERVICES.

SEPT - DEC

DEVELOP SCHOOL PROVISION

FUNDED FITNESS

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ADDRESS

THE LIVE WELL CENTRE,
SACRISTON,
CO. DURHAM,
DH76HJ.



Live Well North East

Charity No. 1204999

Trustees' Report and Unaudited Accounts

01 October 2024

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The trustees present their report with the unaudited financial statements of the charity for the year ended 1 October 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1204999

Trustees

The following trustees served during the year:

E. Bailey	(Resigned 15 April 2024)
A. Balmer	
H. Peacock-Goodwin	
E.C. Peverall	
C. Walker	(Resigned 6 September 2024)
S.J. Wilson	

Accountants

Accounting for Good CIC
2 Geordie Ridley Place
Upper Precinct Wesley Court
Blaydon on Tyne
Tyne and Wear
NE21 5BT

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Signed on behalf of the charity's trustees

A. Balmer
Trustee
12 June 2025

I report to the trustees on my examination of the financial statements of Live Well North East for the year ended 1 October 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Kay Wightman FFA FTA
Accounting for Good CIC
2 Geordie Ridley Place
Upper Precinct Wesley Court
Blaydon on Tyne
Tyne and Wear
NE21 5BT
12 June 2025

Live Well North East
Statement of Financial Activities
for the year ended 1 October 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	2	1	-	1	1
Charitable activities	3	48,656	146,212	194,868	192,879
Other trading activities	4	1,102	-	1,102	1,227
Other	5	11,745	-	11,745	1,253
Total		61,504	146,212	207,716	195,360
Expenditure on:					
Charitable activities	6	11,725	23,402	35,127	47,104
Other	7	54,874	88,487	143,361	169,942
Total		66,599	111,889	178,488	217,046
Net gains on investments		-	-	-	-
Net income/(expenditure)	8	(5,095)	34,323	29,228	(21,686)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		(5,095)	34,323	29,228	(21,686)
Other gains and losses					
Net movement in funds		(5,095)	34,323	29,228	(21,686)
Reconciliation of funds:					
Total funds brought forward		40,500	25,862	66,362	88,048
Total funds carried forward		35,405	60,185	95,590	66,362

Live Well North East

Balance Sheet

at 1 October 2024

Charity No. 1204999

		2024 £	2023 £
Fixed assets			
Tangible assets	10	41,320	50,429
		<u>41,320</u>	<u>50,429</u>
Current assets			
Debtors	11	2,609	18,201
Cash at bank and in hand		63,987	17,413
		<u>66,596</u>	<u>35,614</u>
Creditors: Amount falling due within one year	12	(10,751)	(16,531)
Net current assets		<u>55,845</u>	<u>19,083</u>
Total assets less current liabilities		97,165	69,512
Creditors: Amounts falling due after more than one year	13	(1,575)	(3,150)
Net assets excluding pension asset or liability		<u>95,590</u>	<u>66,362</u>
Total net assets		<u><u>95,590</u></u>	<u><u>66,362</u></u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		60,185	25,862
		<u>60,185</u>	<u>25,862</u>
Unrestricted funds	14		
General funds		35,405	40,500
		<u>35,405</u>	<u>40,500</u>
Reserves	14		
Total funds		<u><u>95,590</u></u>	<u><u>66,362</u></u>

Approved by the trustees on 12 June 2025

And signed on their behalf by:

A. Balmer

Trustee

12 June 2025

for the year ended 1 October 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold Improvements	33% Reducing Balance
Plant & Machinery	33% Reducing Balance
Fixtures & Fittings	20% Reducing Balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Income from donations and legacies

Unrestricted	Total 2024	Total 2023
£	£	£
1	1	1
<u>1</u>	<u>1</u>	<u>1</u>

3 Income from charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Grants Received	3,790	146,212	150,002	124,689
Contracts & Holiday Activities	16,823	-	16,823	45,249
Education & Schools	15,285	-	15,285	8,334
Membership	12,758	-	12,758	14,607
	<u>48,656</u>	<u>146,212</u>	<u>194,868</u>	<u>192,879</u>

4 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Fundraising	1,102	1,102	1,227
	<u>1,102</u>	<u>1,102</u>	<u>1,227</u>

5 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Room Hire	540	540	555
Other Income	11,205	11,205	698
	<u>11,745</u>	<u>11,745</u>	<u>1,253</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Sessional Staff	9,847	15,832	25,679	35,070
Resources	248	6,550	6,798	12,034
Venue Hire	1,630	1,020	2,650	-
<i>Governance costs</i>				
	<u>11,725</u>	<u>23,402</u>	<u>35,127</u>	<u>47,104</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Bank loan and overdraft interest payable	116	-	116	390
Employee costs	42,272	73,891	116,163	120,452
Motor and travel costs	1,022	-	1,022	137
Premises costs	3,021	6,624	9,645	14,881
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	11,311	85	11,396	14,032
General administrative costs	2,419	3,457	5,876	10,819
Legal and professional costs	3,733	4,430	8,163	8,523
	<u>63,894</u>	<u>88,487</u>	<u>152,381</u>	<u>169,234</u>

8 Net income/(expenditure) before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	11,396	14,032
Independent Examiner's fee	1,122	-
Other fees paid to the auditor or independent examiner	1,192	892

9 Staff costs

	2024	2023
Salaries and wages	112,432	111,729
Social security costs	1,366	6,717
Pension costs	78	216
	<u>113,876</u>	<u>118,662</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2024 Number	2023 Number
Management	1	1
Service Delivery	3	3
	<u>4</u>	<u>4</u>

The charity has an autoenrolment pension scheme administered by Smart Pension

10 Tangible fixed assets

	Leasehold Improvement £	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost or revaluation				
At 2 October 2023	60,673	1,406	23,685	85,764
Additions	-	779	1,508	2,287
At 1 October 2024	<u>60,673</u>	<u>2,185</u>	<u>25,193</u>	<u>88,051</u>
Depreciation and impairment				
At 2 October 2023	22,619	934	11,782	35,335
Depreciation charge for the year	7,092	287	4,017	11,396
At 1 October 2024	<u>29,711</u>	<u>1,221</u>	<u>15,799</u>	<u>46,731</u>
Net book values				
At 1 October 2024	<u>30,962</u>	<u>964</u>	<u>9,394</u>	<u>41,320</u>
At 1 October 2023	<u>38,054</u>	<u>472</u>	<u>11,903</u>	<u>50,429</u>

11 Debtors

	2024 £	2023 £
Trade debtors	360	17,988
Other debtors	509	213
Prepayments and accrued income	1,740	-
	<u>2,609</u>	<u>18,201</u>

12 Creditors:

amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	1,575	1,793
Corporation tax	80	12,769
Other taxes and social security	7,972	1,969
Accruals	1,124	-
	<u>10,751</u>	<u>16,531</u>

13 Creditors:

amounts falling due after more than one
year

	2024 £	2023 £
Bank loans and overdrafts	1,575	3,150
	<u>1,575</u>	<u>3,150</u>

14 Movement in funds

	At 2 October 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 1 October 2024 £
Restricted funds:				
Restricted income funds:				
Know Your Neighbourhood Fund	15,725	10,470	(20,212)	5,983
The National Lottery Community Fund - RC North East and Cumbria Region	10,137	53,134	(52,884)	10,387
Durham County Council	-	14,678	(14,490)	188
Fun Days	-	900	(900)	-
Albert Hunt Trust	-	4,000	(2,529)	1,471
Greggs Foundation	-	18,663	(4,093)	14,570
Sir James Knott	-	5,000	(1,983)	3,017
Community Foundation NE - Wellesley Trust		4,884	(1,988)	2,896
Co Durham Community Foundation	-	34,483	(12,810)	21,673
<i>Total</i>	<u>25,862</u>	<u>146,212</u>	<u>(111,889)</u>	<u>60,185</u>
Unrestricted funds:				
General funds	40,500	61,504	(66,599)	35,405
Total funds	<u><u>66,362</u></u>	<u><u>207,716</u></u>	<u><u>(178,488)</u></u>	<u><u>95,590</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Know Your Neighbourhood Fund	Advancing services in relation to community support and volunteering to combat loneliness and isolation.
The National Lottery Community Fund - RC North East and Cumbria Region	Co Durham Community Mental Wellbeing Project and Live Strong Project.
Durham County Council	Fun and Food Healthy Activities with Food.
Fun Days	Fun and Food Healthy Activities with Food.
Albert Hunt Trust	Children and Young People's activities.
Greggs Foundation	Community Funding for mental wellbeing programmes.
Sir James Knott	Children and Young People's mental wellbeing programmes.
Community Foundation NE - Wellesley Trust	Live Well Kids - Wellbeing club.
Co Durham Community Foundation	Community funding for mental wellbeing programmes and emotional health coaching; Welcome Space drop in.

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	41,320	-	41,320
Net current assets	53,236	2,609	55,845
Creditors due in more than one year and provisions	(1,575)	-	(1,575)
	<u>92,981</u>	<u>2,609</u>	<u>95,590</u>

16 Reconciliation of net debt

	At 2 October 2023	Cash flows	At 1 October 2024
	£	£	£
Cash and cash equivalents	17,413	46,574	63,987
	<u>17,413</u>	<u>46,574</u>	<u>63,987</u>
Bank loans	(4,943)	1,793	(3,150)
	<u>(4,943)</u>	<u>1,793</u>	<u>(3,150)</u>
Net debt	<u>12,470</u>	<u>48,367</u>	<u>60,837</u>

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024	2024	2023	2023
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2024	2023
	£	£
The pension cost charge to the charity amounted to:	<u>78</u>	<u>216</u>

Live Well North East
Detailed Statement of Financial Activities
for the year ended 1 October 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	1	-	1	1
	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
Charitable activities				
Grants Received	3,790	146,212	150,002	124,689
Contracts & Holiday Activities	16,823	-	16,823	45,249
Education & Schools	15,285	-	15,285	8,334
Membership	12,758	-	12,758	14,607
	<u>48,656</u>	<u>146,212</u>	<u>194,868</u>	<u>192,879</u>
Other trading activities				
Fundraising	1,102	-	1,102	1,227
	<u>1,102</u>	<u>-</u>	<u>1,102</u>	<u>1,227</u>
Other				
Room Hire	540	-	540	555
Other Income	11,205	-	11,205	698
	<u>11,745</u>	<u>-</u>	<u>11,745</u>	<u>1,253</u>
Total income and endowments	61,504	146,212	207,716	195,360
Expenditure on:				
Charitable activities				
Sessional Staff	9,847	15,832	25,679	35,070
Resources	248	6,550	6,798	12,034
Venue Hire	1,630	1,020	2,650	-
	<u>11,725</u>	<u>23,402</u>	<u>35,127</u>	<u>47,104</u>
Total of expenditure on charitable activities	11,725	23,402	35,127	47,104
Other expenditure				
Bank loan and overdraft interest payable	116	-	116	390
Corporation tax charge/(credit)	(9,020)	-	(9,020)	708
	<u>(8,904)</u>	<u>-</u>	<u>(8,904)</u>	<u>1,098</u>
Employee costs				
Salaries/wages	39,791	72,641	112,432	111,729
Employer's NIC	873	493	1,366	6,717
Pension costs	78	-	78	216
Staff entertainment	405	-	405	859
Staff training	1,125	757	1,882	527
Staff welfare	-	-	-	404
	<u>42,272</u>	<u>73,891</u>	<u>116,163</u>	<u>120,452</u>

Live Well North East
Detailed Statement of Financial Activities

Motor and travel costs				
Travel and subsistence	1,022	-	1,022	137
	<u>1,022</u>	<u>-</u>	<u>1,022</u>	<u>137</u>
Premises costs				
Rent	-	-	-	4,140
Light, heat and power	-	5,015	5,015	6,153
Premises cleaning	35	1,397	1,432	1,024
Premises repairs and maintenance	2,986	212	3,198	3,564
	<u>3,021</u>	<u>6,624</u>	<u>9,645</u>	<u>14,881</u>
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	7,092	-	7,092	7,844
Depreciation of Plant & Machinery	287	-	287	236
Depreciation of Fixtures & Fittings	3,932	85	4,017	5,952
Bank charges	135	-	135	-
General insurances	-	996	996	2,165
Software, IT support and related costs	-	55	55	51
Stationery and printing	616	548	1,164	1,671
Subscriptions	1,140	473	1,613	1,645
Sundry expenses	356	269	625	4,407
Telephone, fax and broadband	172	1,116	1,288	880
	<u>13,730</u>	<u>3,542</u>	<u>17,272</u>	<u>24,851</u>
Legal and professional costs				
Audit/Independent examination fees	1,122	-	1,122	-
Accountancy and bookkeeping	-	1,192	1,192	892
Consultancy fees	2,591	3,238	5,829	7,571
Other legal and professional costs	20	-	20	60
	<u>3,733</u>	<u>4,430</u>	<u>8,163</u>	<u>8,523</u>
Total of expenditure of other costs	<u>54,874</u>	<u>88,487</u>	<u>143,361</u>	<u>169,942</u>
Total expenditure	66,599	111,889	178,488	217,046
Net gains on investments	-	-	-	-
Net income/(expenditure)	<u>(5,095)</u>	<u>34,323</u>	<u>29,228</u>	<u>(21,686)</u>
Net income/(expenditure) before other gains/(losses)	<u>(5,095)</u>	<u>34,323</u>	<u>29,228</u>	<u>(21,686)</u>
Other Gains	-	-	-	-

Live Well North East
Detailed Statement of Financial Activities

Net movement in funds	(5,095)	34,323	29,228	(21,686)
Reconciliation of funds:				
Total funds brought forward	40,500	25,862	66,362	88,048
Total funds carried forward	35,405	60,185	95,590	66,362

Live Well North East

Charity No. 1204999

Trustees' Report and Unaudited Accounts

01 October 2024

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The trustees present their report with the unaudited financial statements of the charity for the year ended 1 October 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1204999

Trustees

The following trustees served during the year:

E. Bailey	(Resigned 15 April 2024)
A. Balmer	
H. Peacock-Goodwin	
E.C. Peverall	
C. Walker	(Resigned 6 September 2024)
S.J. Wilson	

Accountants

Accounting for Good CIC
2 Geordie Ridley Place
Upper Precinct Wesley Court
Blaydon on Tyne
Tyne and Wear
NE21 5BT

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

Signed on behalf of the charity's trustees

A. Balmer
Trustee
12 June 2025

I report to the trustees on my examination of the financial statements of Live Well North East for the year ended 1 October 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Kay Wightman FFA FTA
Accounting for Good CIC
2 Geordie Ridley Place
Upper Precinct Wesley Court
Blaydon on Tyne
Tyne and Wear
NE21 5BT
12 June 2025

Live Well North East
Statement of Financial Activities
for the year ended 1 October 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	2	1	-	1	1
Charitable activities	3	48,656	146,212	194,868	192,879
Other trading activities	4	1,102	-	1,102	1,227
Other	5	11,745	-	11,745	1,253
Total		61,504	146,212	207,716	195,360
Expenditure on:					
Charitable activities	6	11,725	23,402	35,127	47,104
Other	7	54,874	88,487	143,361	169,942
Total		66,599	111,889	178,488	217,046
Net gains on investments		-	-	-	-
Net income/(expenditure)	8	(5,095)	34,323	29,228	(21,686)
Transfers between funds		-	-	-	-
Net income/(expenditure) before other gains/(losses)		(5,095)	34,323	29,228	(21,686)
Other gains and losses					
Net movement in funds		(5,095)	34,323	29,228	(21,686)
Reconciliation of funds:					
Total funds brought forward		40,500	25,862	66,362	88,048
Total funds carried forward		35,405	60,185	95,590	66,362

Live Well North East

Balance Sheet

at 1 October 2024

Charity No. 1204999

		2024 £	2023 £
Fixed assets			
Tangible assets	10	41,320	50,429
		<u>41,320</u>	<u>50,429</u>
Current assets			
Debtors	11	2,609	18,201
Cash at bank and in hand		63,987	17,413
		<u>66,596</u>	<u>35,614</u>
Creditors: Amount falling due within one year	12	(10,751)	(16,531)
Net current assets		55,845	19,083
Total assets less current liabilities		97,165	69,512
Creditors: Amounts falling due after more than one year	13	(1,575)	(3,150)
Net assets excluding pension asset or liability		<u>95,590</u>	<u>66,362</u>
Total net assets		<u>95,590</u>	<u>66,362</u>
The funds of the charity			
Restricted funds	14		
Restricted income funds		60,185	25,862
		<u>60,185</u>	<u>25,862</u>
Unrestricted funds	14		
General funds		35,405	40,500
		<u>35,405</u>	<u>40,500</u>
Reserves	14		
Total funds		<u>95,590</u>	<u>66,362</u>

Approved by the trustees on 12 June 2025

And signed on their behalf by:

A. Balmer

Trustee

12 June 2025

for the year ended 1 October 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
-----------------------	---

Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
---------------------------------	--

Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
------------------------	--

Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
-------------------------------------	---

Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
---------------------------------	--

Volunteer help	The value of any volunteer help received is not included in the accounts.
----------------	---

Investment income	This is included in the accounts when receivable.
-------------------	---

Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
---	---

Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
-------------------------------------	--

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Leasehold Improvements	33% Reducing Balance
Plant & Machinery	33% Reducing Balance
Fixtures & Fittings	20% Reducing Balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Income from donations and legacies

Unrestricted	Total 2024	Total 2023
£	£	£
1	1	1
<u>1</u>	<u>1</u>	<u>1</u>

3 Income from charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Grants Received	3,790	146,212	150,002	124,689
Contracts & Holiday Activities	16,823	-	16,823	45,249
Education & Schools	15,285	-	15,285	8,334
Membership	12,758	-	12,758	14,607
	<u>48,656</u>	<u>146,212</u>	<u>194,868</u>	<u>192,879</u>

4 Income from other trading activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
Fundraising	1,102	1,102	1,227
	<u>1,102</u>	<u>1,102</u>	<u>1,227</u>

5 Other income

	Unrestricted	Total 2024	Total 2023
	£	£	£
Room Hire	540	540	555
Other Income	11,205	11,205	698
	<u>11,745</u>	<u>11,745</u>	<u>1,253</u>

6 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Sessional Staff	9,847	15,832	25,679	35,070
Resources	248	6,550	6,798	12,034
Venue Hire	1,630	1,020	2,650	-
<i>Governance costs</i>				
	<u>11,725</u>	<u>23,402</u>	<u>35,127</u>	<u>47,104</u>

7 Other expenditure

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Bank loan and overdraft interest payable	116	-	116	390
Employee costs	42,272	73,891	116,163	120,452
Motor and travel costs	1,022	-	1,022	137
Premises costs	3,021	6,624	9,645	14,881
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	11,311	85	11,396	14,032
General administrative costs	2,419	3,457	5,876	10,819
Legal and professional costs	3,733	4,430	8,163	8,523
	<u>63,894</u>	<u>88,487</u>	<u>152,381</u>	<u>169,234</u>

8 Net income/(expenditure) before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	11,396	14,032
Independent Examiner's fee	1,122	-
Other fees paid to the auditor or independent examiner	1,192	892

9 Staff costs

	2024	2023
Salaries and wages	112,432	111,729
Social security costs	1,366	6,717
Pension costs	78	216
	<u>113,876</u>	<u>118,662</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

	2024 Number	2023 Number
Management	1	1
Service Delivery	3	3
	<u>4</u>	<u>4</u>

The charity has an autoenrolment pension scheme administered by Smart Pension

10 Tangible fixed assets

	Leasehold Improvement £	Plant & Machinery £	Fixtures & Fittings £	Total £
Cost or revaluation				
At 2 October 2023	60,673	1,406	23,685	85,764
Additions	-	779	1,508	2,287
At 1 October 2024	<u>60,673</u>	<u>2,185</u>	<u>25,193</u>	<u>88,051</u>
Depreciation and impairment				
At 2 October 2023	22,619	934	11,782	35,335
Depreciation charge for the year	7,092	287	4,017	11,396
At 1 October 2024	<u>29,711</u>	<u>1,221</u>	<u>15,799</u>	<u>46,731</u>
Net book values				
At 1 October 2024	<u>30,962</u>	<u>964</u>	<u>9,394</u>	<u>41,320</u>
At 1 October 2023	<u>38,054</u>	<u>472</u>	<u>11,903</u>	<u>50,429</u>

11 Debtors

	2024 £	2023 £
Trade debtors	360	17,988
Other debtors	509	213
Prepayments and accrued income	1,740	-
	<u>2,609</u>	<u>18,201</u>

12 Creditors:

amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	1,575	1,793
Corporation tax	80	12,769
Other taxes and social security	7,972	1,969
Accruals	1,124	-
	<u>10,751</u>	<u>16,531</u>

13 Creditors:

amounts falling due after more than one
year

	2024 £	2023 £
Bank loans and overdrafts	1,575	3,150
	<u>1,575</u>	<u>3,150</u>

14 Movement in funds

	At 2 October 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 1 October 2024 £
Restricted funds:				
Restricted income funds:				
Know Your Neighbourhood Fund	15,725	10,470	(20,212)	5,983
The National Lottery Community Fund - RC North East and Cumbria Region	10,137	53,134	(52,884)	10,387
Durham County Council	-	14,678	(14,490)	188
Fun Days	-	900	(900)	-
Albert Hunt Trust	-	4,000	(2,529)	1,471
Greggs Foundation	-	18,663	(4,093)	14,570
Sir James Knott	-	5,000	(1,983)	3,017
Community Foundation NE - Wellesley Trust		4,884	(1,988)	2,896
Co Durham Community Foundation	-	34,483	(12,810)	21,673
<i>Total</i>	<u>25,862</u>	<u>146,212</u>	<u>(111,889)</u>	<u>60,185</u>
Unrestricted funds:				
General funds	40,500	61,504	(66,599)	35,405
Total funds	<u><u>66,362</u></u>	<u><u>207,716</u></u>	<u><u>(178,488)</u></u>	<u><u>95,590</u></u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Know Your Neighbourhood Fund	Advancing services in relation to community support and volunteering to combat loneliness and isolation.
The National Lottery Community Fund - RC North East and Cumbria Region	Co Durham Community Mental Wellbeing Project and Live Strong Project.
Durham County Council	Fun and Food Healthy Activities with Food.
Fun Days	Fun and Food Healthy Activities with Food.
Albert Hunt Trust	Children and Young People's activities.
Greggs Foundation	Community Funding for mental wellbeing programmes.
Sir James Knott	Children and Young People's mental wellbeing programmes.
Community Foundation NE - Wellesley Trust	Live Well Kids - Wellbeing club.
Co Durham Community Foundation	Community funding for mental wellbeing programmes and emotional health coaching; Welcome Space drop in.

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	41,320	-	41,320
Net current assets	53,236	2,609	55,845
Creditors due in more than one year and provisions	(1,575)	-	(1,575)
	<u>92,981</u>	<u>2,609</u>	<u>95,590</u>

16 Reconciliation of net debt

	At 2 October 2023	Cash flows	At 1 October 2024
	£	£	£
Cash and cash equivalents	17,413	46,574	63,987
	<u>17,413</u>	<u>46,574</u>	<u>63,987</u>
Bank loans	(4,943)	1,793	(3,150)
	<u>(4,943)</u>	<u>1,793</u>	<u>(3,150)</u>
Net debt	<u>12,470</u>	<u>48,367</u>	<u>60,837</u>

17 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2024	2024	2023	2023
	Land and buildings	Other	Land and buildings	Other
	£	£	£	£

Operating leases with expiry date:

Pension commitments

	2024	2023
	£	£
The pension cost charge to the charity amounted to:	<u>78</u>	<u>216</u>

Live Well North East
Detailed Statement of Financial Activities
for the year ended 1 October 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	1	-	1	1
	<u>1</u>	<u>-</u>	<u>1</u>	<u>1</u>
Charitable activities				
Grants Received	3,790	146,212	150,002	124,689
Contracts & Holiday Activities	16,823	-	16,823	45,249
Education & Schools	15,285	-	15,285	8,334
Membership	12,758	-	12,758	14,607
	<u>48,656</u>	<u>146,212</u>	<u>194,868</u>	<u>192,879</u>
Other trading activities				
Fundraising	1,102	-	1,102	1,227
	<u>1,102</u>	<u>-</u>	<u>1,102</u>	<u>1,227</u>
Other				
Room Hire	540	-	540	555
Other Income	11,205	-	11,205	698
	<u>11,745</u>	<u>-</u>	<u>11,745</u>	<u>1,253</u>
Total income and endowments	61,504	146,212	207,716	195,360
Expenditure on:				
Charitable activities				
Sessional Staff	9,847	15,832	25,679	35,070
Resources	248	6,550	6,798	12,034
Venue Hire	1,630	1,020	2,650	-
	<u>11,725</u>	<u>23,402</u>	<u>35,127</u>	<u>47,104</u>
Total of expenditure on charitable activities	11,725	23,402	35,127	47,104
Other expenditure				
Bank loan and overdraft interest payable	116	-	116	390
Corporation tax charge/(credit)	(9,020)	-	(9,020)	708
	<u>(8,904)</u>	<u>-</u>	<u>(8,904)</u>	<u>1,098</u>
Employee costs				
Salaries/wages	39,791	72,641	112,432	111,729
Employer's NIC	873	493	1,366	6,717
Pension costs	78	-	78	216
Staff entertainment	405	-	405	859
Staff training	1,125	757	1,882	527
Staff welfare	-	-	-	404
	<u>42,272</u>	<u>73,891</u>	<u>116,163</u>	<u>120,452</u>

Live Well North East
Detailed Statement of Financial Activities

Motor and travel costs				
Travel and subsistence	1,022	-	1,022	137
	<u>1,022</u>	<u>-</u>	<u>1,022</u>	<u>137</u>
Premises costs				
Rent	-	-	-	4,140
Light, heat and power	-	5,015	5,015	6,153
Premises cleaning	35	1,397	1,432	1,024
Premises repairs and maintenance	2,986	212	3,198	3,564
	<u>3,021</u>	<u>6,624</u>	<u>9,645</u>	<u>14,881</u>
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	7,092	-	7,092	7,844
Depreciation of Plant & Machinery	287	-	287	236
Depreciation of Fixtures & Fittings	3,932	85	4,017	5,952
Bank charges	135	-	135	-
General insurances	-	996	996	2,165
Software, IT support and related costs	-	55	55	51
Stationery and printing	616	548	1,164	1,671
Subscriptions	1,140	473	1,613	1,645
Sundry expenses	356	269	625	4,407
Telephone, fax and broadband	172	1,116	1,288	880
	<u>13,730</u>	<u>3,542</u>	<u>17,272</u>	<u>24,851</u>
Legal and professional costs				
Audit/Independent examination fees	1,122	-	1,122	-
Accountancy and bookkeeping	-	1,192	1,192	892
Consultancy fees	2,591	3,238	5,829	7,571
Other legal and professional costs	20	-	20	60
	<u>3,733</u>	<u>4,430</u>	<u>8,163</u>	<u>8,523</u>
Total of expenditure of other costs	<u>54,874</u>	<u>88,487</u>	<u>143,361</u>	<u>169,942</u>
Total expenditure	66,599	111,889	178,488	217,046
Net gains on investments	-	-	-	-
	<u>(5,095)</u>	<u>34,323</u>	<u>29,228</u>	<u>(21,686)</u>
Net income/(expenditure)				
Net income/(expenditure) before other gains/(losses)	<u>(5,095)</u>	<u>34,323</u>	<u>29,228</u>	<u>(21,686)</u>
Other Gains	-	-	-	-

Live Well North East
Detailed Statement of Financial Activities

Net movement in funds	(5,095)	34,323	29,228	(21,686)
Reconciliation of funds:				
Total funds brought forward	40,500	25,862	66,362	88,048
Total funds carried forward	35,405	60,185	95,590	66,362