

LIVE!

Charity Number 1160972

TRUSTEES REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2020

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TRUSTEES REPORT FOR THE YEAR ENDED 31st MARCH 2020

The Trustees present their report with the financial statements of the charity for the year ended 31st March 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1160972

Principal address
New Scene Centre
Lime Wood Close
Off Newton Lane
Chester
Cheshire
CH2 2HH

Trustees
Mary Hyde
Richard Lewis
Carolyn Garton
Andrina Dunbar
Angela Black
Dawn Seale

Independent Examiner
Andrew Jones
WS Specialist Logistics Ltd
Runcorn
Cheshire
WA7 3EZ

Bankers
Natwest Bank plc
33 Eastgate Street
Chester
Cheshire
CH1 1XA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a charitable incorporated organisation, controlled by its governing document and is operated in accordance with the foundation model constitution.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Board of Trustees

Existing trustees appoint new trustees. They base these appointments on the variety of skill sets that individuals have and which are important for the board as a whole. Trustees meet formally at least six times a year, with informal sessions through the year.

Staff

The organisation has a full time Senior Co-ordinator / Chief Officer who reports to the Board of Trustees and is managed by the Chair. There were 20 other members of staff, full and part-time in 2019/20. In addition, Live! has a fundraising consultant, who has proved to be invaluable in his work.

Objectives

1. To advance, promote and encourage education and learning opportunities for children, young people and adults with disabilities so as to increase their capabilities to make informed choices about their individual lifestyles within their own community;
2. To provide facilities for recreation and other leisure-time occupation for children, young people and adults with disabilities in the interest of social welfare with the object of improving their conditions in life.

Mission

Live! aims to provide high quality learning and recreation activities which are accessible and responsive to the needs of children, young people and adults with disabilities. Live! is committed to promoting integration, celebrates peoples' differences and recognizes and implements equal opportunities throughout the organization. Live! provides activities through a wide range of weekly club sessions.

Live! aims to achieve this by:

Putting children, young people and adults with disabilities first by:

- Talking and listening to them
- Supporting their needs
- Communicating with them
- Recognising and providing facilities for their specific needs

Providing high quality activities

- Positive roles in play activities
- Encouraging respect for other people and cultures
- Positive opportunities for all
- Proactively enforcing an anti bullying policy

Linking with the community

- Support for all their needs

Building international links

- The Gunjur Project in The Gambia

New activities and achievements in 2019/20

In 2019/20 we ran 72 individual activity sessions every month, making 864 in total. Our activities provided opportunities for over 275 disadvantaged children, young people and adults. These activities included sports, a variety of independent living skills, music, cycling and creative work.

This year, we launched our Youth Action Project - a programme of community action for 8 to 25 year olds.

In the Autumn we held our annual volunteer celebration event to raise awareness of the achievements of our amazing team of volunteers.

Our Over 25s group changed its name to Big Live!. Through the year, the group made cultural residential trips to Belfast and York.

MIMO (Miss It Miss Out), our after school club, increased to twice a week.

Live!'s Patchwork Company Performing Arts project produced amazing performances of Wind in the Willows at St Mary's Creative Space and gave a community Christmas Carol event. An additional entertainment event planned for March 2020, had to be cancelled due to COVID-19.

We took part in the StoryHouse Kaleidoscope Festival, which is an arts, craft and media event to celebrate diversity, inclusion and unique abilities.

We held our first ever Live! Cheshire Star Awards celebrating the achievement of our young people on the Duke of Edinburgh's Award programme. The groups worked hard throughout the year learning new skills, developing their physical fitness and volunteering to help raise money and collect donations for

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TRUSTEES REPORT FOR THE YEAR ENDED 31st MARCH 2020 (contd)

local charities. All this was finished off with a challenging cycling expedition over several days where they had to work as a team in order to succeed. Both Bronze and Silver groups received their Awards from the Lord Mayor of Chester in front of their family and friends making for a star-studded special event.

We took several groups to visit Safety Central - Cheshire Fire and Rescue's purpose-built facility dedicated to public safety. The groups learned how to stay safe, well and independent by experiencing a range of hazards in realistic learning zones that simulate the environments in which injury and harm are most likely to occur.

We celebrated the 90th birthday of Sylvia Briercliffe at New Scene, with cycle rides and cake! Sylvia is one of our long-standing volunteers.

On March 27th 2020, Live! signed an agreement with CWAC to take on a 25-year lease of New Scene. Live! is now responsible for the upkeep of the building. Live! has been awarded funding through CWAC's Community Benefit Agreement to carry out necessary building works.

As the financial year ended, COVID-19 was having a huge impact on Live!, as it was throughout the whole country. New Scene closed. Trustees agreed to maintain four senior members of staff to develop alternate activities and to run the finances; the rest of staff were furloughed.

Grant income and fundraising

Following our applications, Live! has been awarded several grants this year for which the Trustees are very grateful.

Trustees' thanks go to our many supporters, including The Big Lottery Fund, CWAC, Steve Morgan Foundation, Garfield Weston, UKH Foundation, Awards For All, Charles Sharland Trust, Chester Municipal, Cheshire Community Foundation and many others.

There have been many fundraising activities throughout the year, including our annual Christmas Turkey Dash event with stalls, wine and mince pies.

Several groups continue to hire the building on a regular basis. These and Live!'s own activities ensure New Scene is a vibrant centre.

Trustees

The charity currently has six trustees who hold regular meetings throughout the year, during which they monitor finances, ensure all policies are updated, that everyone is safe and working in the best way and that training is in place for staff and volunteers. They also receive reports from the various project leaders.

Staff

Live!'s senior co-ordinator and the full-time staff team remain unchanged, however several new part-time staff have been appointed to support the delivery of all the projects. Throughout the year, all staff have worked extremely hard to ensure that Live! continues to thrive, grow and develop. There have been strong communication links between staff and trustees.

As Coronavirus started to impact, Trustees agreed to maintain four senior members of staff to develop alternate activities and to run the finances; the rest of staff were furloughed.

Until March 2020, all staff showed their loyalty, commitment, hard work and endless energy and enthusiasm, for which the Trustees thank them. Since COVID-19, the staff in post have worked to develop alternative ways of supporting our disabled children, young people and adults. Those on furlough have kept positive and are keen to return to work. Huge thanks to all.

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TRUSTEES REPORT FOR THE YEAR ENDED 31st MARCH 2020 (contd)

Volunteers

Our bank of volunteers continues to grow with volunteers coming from all walks of life and from all age groups. Staff ensure volunteer induction and training is in place. Without the valuable support of all the volunteers, we would be unable to meet the specific needs of our members. All the children, young people, adults, staff and trustees thank the volunteers for their contribution to the activities at Live!

Risk Management

The Trustees have continued to review the principal areas of risk in the organisation and consider that systems and processes are in place to monitor and control them.

FINANCIAL REVIEW

Overview

The charity's results for the year and the position at the end of the year are shown in the Statement of Financial Activity. The charity recorded an unrestricted surplus of £49,982 for the year.

Reserves Policy

The Trustees are committed to a reserves level that enables the organisation to meet unforeseen financial circumstances. The size of the reserves should be sufficient to enable core services to be maintained in the short term and the legal requirements in areas such as staffing to be met in the event of such circumstances.

The Trustees have determined that reserves equivalent to at least 3 months running costs are necessary to meet these considerations. The Trustees will continue in their efforts to develop further the reserves of the organisation.

FUTURE PLANS

Key Priority Areas for Trustees are to ensure that:

- We support our disabled children, young people and adults to overcome the negative impacts of the pandemic.
- The well-being and safety of our staff, as well as that of our population, is maintained
- Over the next twelve months, new projects and new ways of working are developed
- The building work is carried out at New Scene and Live! develops the building's maintenance plan

PUBLIC BENEFIT STATEMENT

The trustees have reviewed the activities of the charity during the year, as detailed above, and are satisfied that the organisation has complied with the duties as described in the updated Charities Act 2016, to have due regard to Public Benefit Guidance published by the Charities Commission.

TRUSTEE RESPONSIBILITIES

The Charities Act requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year then ended.

In preparing those financial statements, the trustees are required to select suitable policies and then apply them consistently, making judgements and estimates that are reasonable and prudent.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure the financial statements comply with the Charities Act 2011. The trustees 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.

New Scene Centre
Newton Lane
Chester
CH1 2HQ

Signed on behalf of the Trustees

Mary Hyde, Chair

Approved by the Trustees on 28th January 2021

INDEPENDENT EXAMINERS REPORT ON THE FINANCIAL STATEMENTS OF LIVE! YEAR ENDED 31 MARCH 2020

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.

Independent examiner's statement

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

1. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 28/01/21

Name:

Andrew Jones

Relevant professional
qualification(s) or body

Member of the Chartered Institute of Management Accountants

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STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31st MARCH 2020

	Note	Unrestricted Funds	Restricted Funds	Total 2020	2019
INCOMING RESOURCES					
Donations and legacies	4	6,719	323,576	330,295	224,404
Charitable activities	5	69,330	-	69,330	45,562
Other trading activities	6	29,592	-	29,592	23,784
Bank interest		200	-	200	121
Total incoming resources		105,841	323,576	429,417	293,871
RESOURCES EXPENDED					
Expenditure on;					
Raising funds		3,324	11,168	14,492	14,805
Charitable activities		71,890	312,408	384,298	348,524
Total expenditure	7	75,214	323,576	398,790	363,329
Net movement in funds		30,627	-	30,627	(69,458)
Funds bought forward		49,982	-	49,982	119,440
Funds carried forward		80,609	-	80,609	49,982

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BALANCE SHEET 31st MARCH 2020

	Note	2020	2019
FIXED ASSETS	10	264	396
CURRENT ASSETS			
Cash at bank		99,602	96,645
Trade debtors		1,752	5,269
Grant debtor		4,461	-
Debtors and prepayments		3,732	828
		<u>109,547</u>	<u>102,742</u>
CURRENT LIABILITIES- Amounts due within one year			
Trade creditors		2,500	5,171
Creditors and accruals		2,894	1,441
Grants paid in advance		19,860	46,544
Amounts due to HMRC		3,948	-
		<u>29,202</u>	<u>53,156</u>
Net current assets		80,345	49,586
NET ASSETS		<u>80,609</u>	<u>49,982</u>
FUNDS;			
Unrestricted		80,609	49,982
Restricted	11	-	-
		<u>80,609</u>	<u>49,982</u>

Approved by the Board of Trustees on 28th January 2021

Mary Hyde, Chair

1. BASIS OF ACCOUNTING

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014.

The charity is a Public Benefit Entity as defined by FRS 102

2. ACCOUNTING POLICIES

2.1 INCOME

Recognition of income

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability.

Gift Aid

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

2.2 EXPENDITURE

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

2.3 FIXED ASSETS

These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost. The depreciation rates and methods used are disclosed in note 9.

3. GOING CONCERN

At the time of approving the accounts, the Trustees have a reasonable expectation the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

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NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31st MARCH 2020

	Unrestricted Funds	Restricted Funds	Total	
	£	£	£	2019
4 Income- Donations and legacies				
Big Lottery Fund		123,660	123,660	84,401
CWAC		75,965	75,965	75,965
Steve Morgan Foundation		14,315	14,315	
Garfield Weston		15,000	15,000	
CRH Charitable Trust		10,000	10,000	
Equality and Diversity		10,174	10,174	
Gift Aid	1,597		1,597	1,600
Donations- other	5,122	74,462	79,584	62,438
	<u>6,719</u>	<u>323,576</u>	<u>330,295</u>	<u>224,404</u>
5	Unrestricted	Restricted	Total	
Income from charitable activities	Funds	Funds		2019
Subscriptions	56,403		56,403	34,873
Cafe	4,537		4,537	4,644
Activities and events	7,290		7,290	6,045
Other	1,100		1,100	-
	<u>69,330</u>		<u>69,330</u>	<u>45,562</u>
6 Other trading activities	Unrestricted	Restricted	Total	
	Funds	Funds		2019
Fundraising	4,117		4,117	4,173
Premise income and room hire	25,475		25,475	19,611
	<u>29,592</u>		<u>29,592</u>	<u>23,784</u>

7 Expenditure	Raising funds	Charitable expenditure	Total 2020	2019
Staff costs (note 8)		281,291	281,291	238,178
Fundraising costs	3,324	-	3,324	3,345
Professional fees	11,168	3,519	14,687	20,421
Premise costs		27,376	27,376	25,046
Communication and IT costs		15,764	15,764	10,055
Activity costs		40,844	40,844	33,529
Cafe costs		3,469	3,469	4,164
Gambia costs				13,669
Volunteer and staff expenses		5,878	5,878	9,752
Other costs		6,157	6,157	5,440
	<u>14,492</u>	<u>384,298</u>	<u>398,790</u>	<u>363,329</u>

8 STAFF COSTS AND TRUSTEES	2020	2019
Salary costs	261,297	221,174
Employers national insurance	15,463	14,053
Pension costs (auto-enrolment)	<u>5,161</u>	<u>2,951</u>
	<u>281,921</u>	<u>238,178</u>

No employee earned more than £35,000 p.a.

The average head count for the year was 20 (5 F/T, 15 P/T)

None of the employees is considered as key management personnel

None of the trustees received any remuneration or expenses during the year

9 VOLUNTEERS

The charity used 25 volunteers contributing about 7,000 hours in the year assisting the staff in meeting the needs of its beneficiaries.

10 FIXED ASSETS- Kitchen equipment

Net book value at 1 April 2019	396
Depreciation @ 25%	<u>-132</u>
Net book value at 31 March 2020	<u>264</u>

11 RESTRICTED FUNDS	Balance 1.4.19	Income	Expenditure	Balance 31.3.20
Big Lottery Fund		123,660	123,660	-
CWAC		75,965	75,965	-
Steve Morgan Foundation		14,315	14,315	-
Garfield Weston		15,000	15,000	-
CRH Charitable Trust		10,000	10,000	-
Equality and Diversity		10,174	10,174	-
Other		74,462	74,462	-
		<hr/> 323,576	<hr/> 323,576	<hr/> -

Notes on major restricted funds

Big Lottery Fund We will receive £364,349 to run a 3yr project commencing April 2018. The funding will pay a percentage of our organisational overheads and project costs.

CWAC Four contracts to deliver short breaks. The projects are Play, Youth, Disability Awareness and creative art project.

Steve Morgan FoundationGarfield WestonCRH Charitable TrustEquality and Diversity