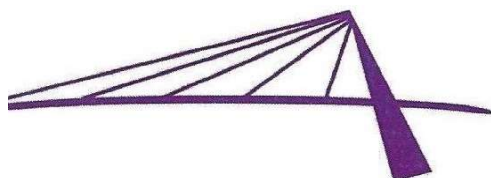


Company Registration Number - 09687513

The Charity Registration Number is :- 1172089



Lifebridge ASEND

Report and Accounts

31 August 2020

Lifebridge ASEND

Report and accounts for the year ended 31 August 2020

Contents

	Page
Trustees' Annual Report	1
Statement of directors' responsibilities	9
Independent Examiner's Report	10
<i>Funds Statements:-</i>	
Statement of Financial Activities	13
Balance sheet	17
Cash flow statement	19
Notes to the accounts	22



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From **Period start date** **1st Sept 2019**
To **Period end date** **31st August 2020**

Charity name **LifeBridge ASEND**

Charity registration number **1172089**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	LifeBridge ASEND act as a resource for young people with special educational needs and disabilities in the Greater Manchester, South Lancashire and surrounding areas by providing support, educational, physical and other activities to improve their life chances and wellbeing. We respond to the changing needs of current and future learning, to maximise the potential of every individual who participates.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>As a Specialist Post-19 Institution, we provide educational, enrichment and vocational opportunities to young adults between the ages of 19 and 25 with special needs, remaining focused on their individual needs. LifeBridge ASEND also offers extended non-educational provision for young adults beyond the age of 25 up to 30. Our priority is to support young people with SEND to prepare themselves for adulthood, whilst working towards becoming more independent and ultimately gaining employment.</p> <p>The Post-19 offer we deliver at LifeBridge ASEND provides an 'adult' environment for those young people who want to work; the offer helps to increase their confidence and ability to perform successfully in the workplace, the local community and the wider society. Young adults with special educational needs can be isolated in their local community. LifeBridge supports young adults with learning disabilities to organise social activities for themselves within the wider community.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity	Para 1.18	The trustees have regard to Charity Commission guidance and are clear that LifeBridge ASEND is beneficial to a sufficiently wide section of the public and is not run for any particular personal benefit or gain. Being mindful of the core

Commission on public benefit		purposes of the charity underpins all of the decision making processes, policies, practices and procedures undertaken by LifeBridge ASEND.
------------------------------	--	--

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not applicable LifeBridge ASEND does not make any grants
Policy on social investment including program related investment	Para 1.38	Not applicable LifeBridge ASEND does not make any social investment
Contribution made by volunteers	Para 1.38	Not applicable LifeBridge ASEND does not have any volunteers
Other		Not applicable

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>In spite of the global pandemic, the main achievements of LifeBridge ASEND during this year are:</p> <ul style="list-style-type: none"> • remaining open to all young adults and their families who needed us during the lockdown • providing education and support in both a physical and online manner during the last year • identifying a more appropriate and single storey premises as our long-term home which has good indoor and outdoor spaces, and in which we have begun capital investment made possible by the significant rent reduction now payable • relocating the entire provision from our previously unsuitable premises • restructuring the operational leadership for the organisation including replacing key staff with new people who have the right skill set to better support our objectives and vision for our young adults

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<p>During this year, these are the main achievements of the young adults with learning disabilities who we work with, supported by our staff team:</p> <ul style="list-style-type: none"> • 35 young adults have attended for a fulltime educational programme during this year • 7 young adults have been supported into paid employment during this year • 3 young adults have been supported into voluntary employment during this year • 24 young adults have been supported into work experience placements during this year • 35 young adults have been supported to attend recreational and leisure activities on a weekly basis (via remote learning platforms during lockdown) in order to promote social welfare • setting up and running a very successful Summer Club offer open to all, which was attended by 14 young adults
Performance of fundraising activities against objectives set	Para 1.41	<p>Due to the national lockdown, our planned fundraising has taken a hit, and our last fundraising event was early on in this year. This event was very successful and raised more than we had anticipated. Once national and local social distancing restrictions lift, and our families become more confident with mixing, we do plan to host a similar event, possibly in Autumn 2021 depending upon Covid-19 case data at the time (we are in one of the top 10 areas nationally for Covid-19 cases as of May 2021). We were similarly unable to run our usual other fundraising activities of mini market enterprise sales and charity bag packing this year but will restart these, as soon as we are able to. Fundraising monies raised were used (together with some of our reserves) in order to offer a reduced price per head per day for our Summer Club offer that was open to all of our young adults.</p>
Investment performance against objectives	Para 1.41	<p>LifeBridge ASEND does not make any investments.</p>
Other		<p>LifeBridge ASEND also received a donation of £600 from the Gardeners Trust which was made by that charity with the specific intention of supporting the purchase of an Apple MacBook for one of our young adults who is registered blind and has very limited sight. The purchase of this ICT kit has enabled him to use suitable assistive technology to enhance both his learning and his online social media networking with his peers. LifeBridge ASEND paid the remainder of the cost towards the full purchase price for him. LifeBridge ASEND also received a donation of an Apple iPad</p>

		and a talking watch for one of our young adults from the RNIB.
--	--	--

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	We have included our full accounts for this year which have been independently examined externally. Our financial position remains extremely strong. We continue to meet the ESFA Health Check in order to operate & receive funding from the ESFA for our young adults on their full-time educational programmes.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	We are required by the ESFA to hold a significant contingency to cover our operational costs for a period of 3 months in the event of exceptional circumstances that might interrupt the normal flow of grant funding from central and local Government. We are also purposefully building up reserves in order to be able to make ongoing investment as capital works for our new premises.
Amount of reserves held	Para 1.22	LifeBridge ASEND held total reserves of £163,317 (2019: £147,771) at the end of this year, of which £132,486 (2019: £116,912) was restricted. As a Specialist Post-19 Institution we are required by the Department of Education to have a contingency fund sufficient to cover between 3 and 6 months running costs. In addition, we have secured a long term lease of 25 years on accommodation provided by Bolton Local Authority. We will be carrying out repairs and remodelling to the premises including a new roof. Funds have been put aside in anticipation of this development.
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principle funding streams are through grant funding from the Department for Education through the ESFA and through Bolton Metropolitan Borough Council to provide our core educational programmes.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A

A description of the principal risks facing the charity	Para 1.46	The principle risk would be change in Government policy around the provision of education for post-19 young adults with SEND and any change to levels of grant funding as a result.
Other		N/A

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The governing document is a memorandum and articles of incorporation.
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	LifeBridge ASEND is a registered charitable company limited by guarantee.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The charity may by ordinary resolution appoint a person who is willing to act to be a trustee and the trustees may appoint a person who is willing to act to be a trustee.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	We have put together Trustee Information and recruitment packs. New Trustees, after a meet up with either the Director of Provision or Chairperson and attendance as an observer of a board meeting will then complete the necessary recruitment pack and induction which encompasses information about their legal responsibility, the constitution, financial statements, and recent Board minutes, decision making and papers. They are also given information about their role as a Trustee and what is expected of them. Safeguarding, Prevent and GDPR training is an essential requirement for all Trustees.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	LifeBridge ASEND is managed by a Trustee Board of strong and enthusiastic Trustees all of whom have experience in working with young people with special educational needs and disabilities. The Chair is the head teacher of Rumworth Special School. The Board currently comprises of three individuals and are working to ensure that the process of governance remains robust and have a level of clarity that provides an appropriate quality assurance.
Relationship with any related parties	Para 1.51	See the related party note in the accounts for this information.
Risk management		The Board has assessed and reviewed the major risks which the Charity is exposed to and has put

		<p>in place systems and procedures to mitigate those risks. The main financial risks to the Charity are changes in DFE and Local authority funding streams which fund the Charity's core service and sustainability and changes in central and local government policy which could affect this. Risks to funding are considered as part of our business and strategic planning process and the planning of building reserves for the future.</p> <p>Internal risk management is dealt with by appropriate risk assessments and tight processes and procedures which are monitored and reviewed to ensure the charity meets its legal and operational objects and which are accountable to OFSTED in addition to Companies House and the Charity Commission.</p>
--	--	---

Reference and Administrative details

Charity name	LifeBridge ASEND
Other name the charity uses	LifeBridge PLUS
Registered charity number	1172089
Charity's principal address	Rumworth School Armada Road Ladybridge Bolton BL3 4TP

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Gary Johnson	Chair	Whole year	
2	Susan Banister		Whole year	
3	Caroline Dawson		Whole year	
4				

Corporate trustees – names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
LifeBridge ASEND does not own any property		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

--	--

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
None		

Name of chief executive or names of senior staff members (Optional information)

Senior Staff Member: Jane Haslam (Head of LifeBridge ASEND)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

None

Other optional information

None

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

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

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


The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature	
Full name	Gary Johnson
Position (eg Secretary, Chair, etc)	Chair of Trustees
Date	21 st June 2021

Lifebridge ASEND

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2020

I report to the Trustees on my examination of the financial statements of the charitable company on pages 13 to 39 for the year ended 31 August 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 22.

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

As described on page 9, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

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

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

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

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

Lifebridge ASEND

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

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

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

Independent Examiner's Statement, Report and Opinion

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

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 August 2020 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of The Institute of Chartered Accountants in England and Wales;

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

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

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or


the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

Lifebridge ASEND

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

Signed:-

A handwritten signature in black ink, appearing to read 'S. Stevens', is enclosed within a light gray rectangular box.

Stephanie Stevens - Independent Examiner
The Institute of Chartered Accountants in England and Wales
Shaw House
1 Shaw Street
Ashton-under-Lyne
Lancashire
OL6 6QJ

This report was signed on 21 June 2021

Lifebridge ASEND - Statement of Financial Activities for the year ended 31 August 2020

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2020, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020 £	2020 £	2020 £	2019 £
Income & Endowments from:					
Donations & Legacies	A1	4,716	-	4,716	3,803
Charitable activities	A2	80,404	606,892	687,296	642,359
Investments	A4	20	-	20	17
Other	A5	54	-	54	466
Total income	A	85,194	606,892	692,086	646,645
Expenditure on:					
Raising funds	B1	9	30	39	-
Charitable activities	B2	85,213	591,288	676,501	608,301
Other	B3	-	-	-	180
Total expenditure	B	85,222	591,318	676,540	608,481
Net income for the year		(28)	15,574	15,546	38,164
Net income after transfers	A-B-C	(28)	15,574	15,546	38,164
Net movement in funds		(28)	15,574	15,546	38,164
Reconciliation of funds:-					
	E				
Total funds brought forward		30,859	116,912	147,771	109,607
Total funds carried forward		30,831	132,486	163,317	147,771

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

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 22 to 39 form an integral part of these accounts.

Lifebridge ASEND - Statement of Financial Activities for the year ended 31 August 2020

Lifebridge ASEND - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Income & Endowments from:				
Donations & Legacies	A1	3,803	-	3,803
Charitable activities	A2	65,205	577,154	642,359
Other trading activities	A3	-	-	-
Investments	A4	17	-	17
Other	A5	466	-	466
Total income	A	69,491	577,154	646,645
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	78,023	530,278	608,301
Other	B3	180	-	180
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	78,203	530,278	608,481
Net gains on investments	B4	-	-	-
Net income for the year		(8,712)	46,876	38,164
Transfers between funds	C	-	-	-
Net income after transfers		(8,712)	46,876	38,164
Net movement in funds		(8,712)	46,876	38,164
Reconciliation of funds:-				
Total funds brought forward	E	39,571	70,036	109,607
Total funds carried forward		30,859	116,912	147,771

All activities derive from continuing operations

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.'

The notes attached on pages 22 to 39 form an integral part of these accounts.

Lifebridge ASEND - Statement of Financial Activities for the year ended 31 August 2020

Movements in revenue and capital funds for the year ended 31 August 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	30,859	116,912	147,771	109,607
Recognised gains and losses before transfers	(28)	15,574	15,546	38,164
	30,831	132,486	163,317	147,771
Closing revenue funds	30,831	132,486	163,317	147,771

Summary of funds

	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	30,831	132,486	163,317	147,771

The notes attached on pages 22 to 39 form an integral part of these accounts.

Lifebridge ASEND - Statement of Financial Activities for the year ended 31 August 2020

Lifebridge ASEND

Income and Expenditure Account for the year ended 31 August 2020 as required by the Companies Act 2006

	2020 £	2019 £
Income		
Income from operations	692,012	646,162
Investment income		
Interest receivable	20	17
Other operating income	54	466
Gross income in the year before exceptional items	692,086	646,645
Gross income in the year including exceptional items	692,086	646,645
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	667,967	602,856
Depreciation and amortisation	7,809	5,320
Fundraising costs	39	-
Governance costs	725	125
Other expenditure	-	180
Total expenditure in the year	676,540	608,481
Net income before tax in the financial year	15,546	38,164
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	15,546	38,164
Retained surplus for the financial year	15,546	38,164

All activities derive from continuing operations

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

The notes attached on pages 22 to 39 form an integral part of these accounts.

Lifebridge ASEND - Balance Sheet as at 31 August 2020

		SORP		2020	2019
		Note Ref		£	£
Fixed assets		A			
Tangible assets	9	A2		19,407	27,216
Current assets		B			
Debtors	10	B2	5,816	15,801	
Cash at bank and in hand		B4	338,587	267,370	
Total current assets			<u>344,403</u>	<u>283,171</u>	
Creditors: amounts falling due within one year	11	C1	<u>(200,493)</u>	<u>(162,616)</u>	
Net current assets				143,910	120,555
The total net assets of the charity				<u>163,317</u>	<u>147,771</u>

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

Restricted funds					
Restricted Revenue Funds	16	D2	132,486	116,912	
				132,486	116,912
Unrestricted Funds					
Unrestricted Revenue Funds	16	D3	30,831	30,859	
				30,831	30,859
Designated Funds					
Total charity funds				<u>163,317</u>	<u>147,771</u>

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

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Lifebridge ASEND - Balance Sheet as at 31 August 2020

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 12.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Gary Johnson

Trustee

Approved by the board of trustees on 21 June 2021

The notes attached on pages 22 to 39 form an integral part of these accounts.



Lifebridge ASEND

Cash Flow Statement for the year ended 31 August 2020

		2020 £	2019 £
Cash flows from operating activities			
Net cash provided by operating activities as shown below	A	71,197	(71,658)
Cash flows from investing activities			
Interest received		20	17
Purchase of property, plant and equipment		-	(21,966)
Net cash provided by investing activities	B	20	(21,949)
Cash flows from financing activities			
Net cash provided by financing activities	C	-	-
Overall cash provided by all activities	A+B+C	71,217	(93,607)
Cash movements			
Change in cash and cash equivalents from activities in the year ended 31 August 2020		71,217	(93,607)
Cash and cash equivalents at 1 September 2019		267,370	360,977
Change in cash and cash equivalents due to exchange rate movements		-	-
Cash at bank and in hand less overdrafts at 31 August		338,587	267,370

Lifebridge ASEND**Cash Flow Statement for the year ended 31 August 2020****Lifebridge ASEND****Cash Flow Statement for the year ended 31 August 2020 - Continued****Reconciliation of net income to net cash flow from operating activities**

Net income as shown in the Statement of Financial Activities	15,546	38,164
Adjustments for :-		
Depreciation charges	7,809	5,320
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Dividends, interest and rents from investments	(20)	(17)
Decrease in debtors	9,985	8,376
Increase in creditors, excluding loans	37,877	(123,501)
Net cash provided by operating activities	A	
	71,197	(71,658)

Analysis of cash and cash equivalents

	2020	2019
	£	£
Cash in hand at for the year ended 31 August 2020	338,587	267,370
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	338,587	267,370

Lifebridge ASEND

Cash Flow Statement for the year ended 31 August 2020

Lifebridge ASEND

Cash Flow Statement for the year ended 31 August 2020 - Continued

Analysis of change in net debt

	<i>At start of year</i>	<i>Cash Flows and</i>	<i>At end of year</i>
Cash	267,370	71,217	338,587
		71,217	71,217
Total	<u>267,370</u>	<u>71,217</u>	<u>71,217</u>

Lifebridge ASEND

Notes to the Accounts for the year ended 31 August 2020

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

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

Income received in advance of the provision of specified services it is deferred until the criteria for income recognition is met.

Interest receivable

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Going Concern

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

Lifebridge ASEND

Notes to the Accounts for the year ended 31 August 2020

Accounting for deferred income and income received in advance

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

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

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

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

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

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

Allocating costs to activities

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

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is based on numbers of young people on the different pathways and also by proportional to income.

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

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition. Assets below £100 are not capitalised.

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

Plant and machinery	20 % straight line
Motor vehicles	33 % straight line

Debtors

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

Lifebridge ASEND

Notes to the Accounts for the year ended 31 August 2020

Creditors and provisions

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

Cash and bank balances

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

Fund Accounting

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

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

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

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

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

4 Significance of financial instruments to the charity's position

Financial instruments are not significant to the charity's financial position or performance

5 Net surplus before tax in the financial year

	2020	2019
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	7,809	5,320

Lifebridge ASEND

Notes to the Accounts for the year ended 31 August 2020

6 Staff costs and emoluments

<i>Salary costs</i>	2020	2019
	£	£
Salaries excluding trustees	451,970	416,330
Total salaries, wages and related costs	451,970	416,330

SECONDED AND THIRD PARTY STAFF - The above staff are seconded from Rumworth School and as such are not directly employed by the Charity.

7 Remuneration and payments to Trustees and persons connected with them

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

8 Deferred income - Restricted funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Education and Skills Funding Agency	52,010	(52,010)	53,475	53,475
Department for Education	17,241	(17,241)	-	-
Total	69,251	(69,251)	53,475	53,475
			2020	2019
			£	£
These deferrals are included in creditors			53,475	69,251
<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Education and Skills Funding Agency	53,350	(53,350)	52,010	52,010
Department for Education	-	-	17,241	17,241
Total	53,350	(53,350)	69,251	69,251
			2019	2018
			£	£
These deferrals are included in creditors			69,251	53,350

Lifebridge ASEND

Notes to the Accounts for the year ended 31 August 2020

9 Tangible fixed assets

<i>Current Year</i>	Plant & Machinery	Motor Vehicles	Total
	£	£	£
Cost			
At 1 September 2019	23,783	12,495	36,278
Transfers to fixed assets	-	6,000	6,000
At 31 August 2020	23,783	18,495	42,278
Depreciation			
At 1 September 2019	6,382	2,680	9,062
Charge for the year	6,728	1,081	7,809
Transfers and adjustments during the year	-	6,000	6,000
At 31 August 2020	13,110	9,761	22,871
Net book value			
At 31 August 2020	10,673	8,734	19,407
At 31 August 2019	17,401	9,815	27,216

10 Debtors

	2020	2019
	£	£
Trade debtors	2,145	2,250
Prepayments and accrued income	3,671	10,551
Other debtors	-	3,000
	5,816	15,801

11 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	82,488	81,559
Accruals	64,530	11,806
Deferred Income - Restricted funds	53,475	69,251
	200,493	162,616

12 Income and Expenditure account summary

	2020	2019
	£	£
At 1 September 2019	147,771	109,607
Surplus for the year	15,546	38,164
At 31 August 2020	163,317	147,771

Lifebridge ASEND

Notes to the Accounts for the year ended 31 August 2020

13 Post balance sheet events

On 19th May 2021, a legal dispute with a landlord regarding historical rent was settled for the sum of £60,467. This has been fully provided for in the accounts.

14 Related party transactions

2020
£ **2019**
£

Rumworth School

The following Trustees are employed by Rumworth School: Gary Johnson (Head) and Caroline Dawson (Assistant Head). Susan Banister (Trustee) is Chair of Governors for Rumworth School.

Rumworth School and Lifebridge ASEND work closely together to enable both organisations to meet the requirements of Ofsted and maximise the outcomes of young people. Staff employed by Rumworth School are seconded to Lifebridge ASEND and their salary costs are recharged. A management fee is also charged for the provision of this service, which includes the payroll service, HR advice, support and administration, recruitment, Occupational health and exam administration services.

Amount recharged for staff costs	451,970	416,330
Management fee	27,000	27,000
Outstanding balance at reporting date, and any doubtful debt provisions	74,747	78,040

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

At 31 August 2020

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	19,407	-	-	19,407
Current Assets	134,920		209,483	344,403
Current Liabilities	(123,496)	-	(76,997)	(200,493)
	30,831	-	132,486	163,317

At 1 September 2019

	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	27,216	-	-	27,216
Current Assets	97,008	-	186,163	283,171
Current Liabilities	(93,365)	-	(69,251)	(162,616)
	30,859	-	116,912	147,771

Lifebridge ASEND

Notes to the Accounts for the year ended 31 August 2020

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

	Funds brought forward from 2019	Movement in funds in 2020	Funds carried forward to 2021
	£	See Note 17 £	£
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	30,859	(28)	30,831
Total unrestricted and designated funds	30,859	(28)	30,831
Restricted funds:-			
Bolton Metropolitan Borough Council	37,925	(3,721)	34,204
Department for Education	-	31,059	31,059
Education and Skills Fund Agency	78,987	(11,764)	67,223
Total restricted funds	116,912	15,574	132,486
Total charity funds	147,771	15,546	163,317

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

	Income	Expenditure	Movement in funds
	2020	2020	2020
	£	£	£
Unrestricted and designated funds:-			
Unrestricted Revenue Funds	85,194	(85,222)	(28)
Restricted funds:-			
Bolton Metropolitan Borough Council	191,414	(195,135)	(3,721)
Department for Education	31,059	-	31,059
Education and Skills Fund Agency	384,419	(396,183)	(11,764)
	692,086	(676,540)	15,546

Lifebridge ASEND

Notes to the Accounts for the year ended 31 August 2020

18 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
----------------------------	---

Restricted funds:-

Bolton Metropolitan Borough Council	Educational funding
Department for Education	Capital expenditure such as buildings or equipment.
Education and Skills Fund Agency	Educational funding

19 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Lifebridge ASEND

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

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

20 Donations, Grants and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Donations and gifts from individuals				
Small donations individually less than £1000	4,716	-	4,716	3,803
Total donations and gifts from individuals	4,716	-	4,716	3,803
Total Donations, Grants and Legacies A1	4,716	-	4,716	3,803

21 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total funds 2019 £
Primary purpose and ancillary trading				
Lifebridge Plus	80,404	-	80,404	65,205
Total Primary purpose and ancillary trading	80,404	-	80,404	65,205

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Grants from public bodies to fund charitable activities				
Bolton Metropolitan Borough Council	-	191,414	191,414	177,226

Lifebridge ASEND

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

Education and Skills Funding Agency	-	384,419	384,419	399,928
Department for Education	-	31,059	31,059	-
Total grants from public bodies	-	606,892	606,892	577,154

Lifebridge ASEND

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

Grants from public bodies to fund charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2019	2019	2019
	£	£	£
Prior Year	-	577,154	577,154

22 Total Income from charitable activities

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Total income from charitable trading	80,404	-	80,404	65,205
Income from funders	-	606,892	606,892	577,154
Total from charitable activities	80,404	606,892	687,296	642,359

Income from charitable activities - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2019	2019	2019
	£	£	£
Total income from charitable trading	65,205	-	65,205
Income from funders	-	577,154	577,154
	65,205	577,154	642,359

Lifebridge ASEND

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

23 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Bank Interest Receivable		20	-	20	17
Total investment income	A4	20	-	20	17

24 Other income and gains

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current year</i>		2020	2020	2020	2019
		£	£	£	£
Other income		54	-	54	466
Total other income	A5	54	-	54	466

25 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
<i>Current Year</i>		2020	2020	2020	2019
		£	£	£	£
Wages and salaries - Charitable activities		54,470	397,500	451,970	416,330
Travel and Subsistence - Charitable Activities		512	2,087	2,599	1,170
Lifebridge Plus costs		7,017	-	7,017	12,274
Awards for All		-	-	-	7,777
Educational expenditure		-	10,746	10,746	18,526
Hygiene/ Personal Care		25	185	210	109
Consulting		2,808	20,592	23,400	35,800
Management fees		3,240	23,760	27,000	27,000
Equipment expensed		-	521	521	1,505
Other charitable activity expenditure		10	287	297	639
Total direct spending	B2a	68,082	455,678	523,760	521,130

Lifebridge ASEND

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

26 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020 £	2020 £	2020 £	2019 £
<i>Employee costs not included in direct costs</i>				
Training and welfare - staff	551	4,040	4,591	7,312
<i>Premises Expenses</i>				
Rent payable under operating leases	-	103,720	103,720	43,821
Rates and water charges	-	2,057	2,057	2,090
Light heat and power	-	714	714	-
Cleaning	-	2,232	2,232	3,615
Premises repairs, renewals and maintenance	7,382	-	7,382	509
Property insurance	-	780	780	780
<i>Administrative overheads</i>				
Telephone, fax and internet	63	-	63	116
Postage	-	125	125	169
Stationery and printing	-	2,847	2,847	5,450
Subscriptions	-	3,507	3,507	2,392
IT Software and Consumables	-	5,867	5,867	7,855
Liability and contents insurance	133	974	1,107	1,160
Sundry expenses	15	111	126	55
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	1,150	7,709	8,859	6,188
<i>Financial costs</i>				
Bank charges	28	202	230	214
Depreciation & Amortisation in total for	7,809	-	7,809	5,320
Support costs before reallocation	17,131	134,885	152,016	87,046
Total support costs - Current Year	17,131	134,885	152,016	87,046

The basis of allocation of costs between activities is described under accounting policies

Lifebridge ASEND

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

27 Other Expenditure - Governance costs

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Independent Examiner's fees		-	725	725	125
Total Governance costs		-	725	725	125

28 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Total direct spending	B2a	68,082	455,678	523,760	521,130
Total support costs	B2d	17,131	134,885	152,016	87,046
Total Governance costs	B2e	-	725	725	125
Total charitable expenditure	B2	85,213	591,288	676,501	608,301

29 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Hospitality		9	30	39	-
Total fundraising costs	B1	9	30	39	-

Lifebridge ASEND

Detailed analysis of income and expenditure for the year ended 31 August 2020 as required by the SORP 2015

30 Other trading expenditure unrelated to fundraising or charitable activities

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
One-off donations		-	-	-	180
Non charity expenditure	B3b	-	-	-	180

Lifebridge ASEND

Activity analysis of Income and expenditure for the for the year ended 31 August 2020

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

31 Analysis of income by activity

	SOFA ref	2020 £	2019 -
Activity			
Income from charitable activities			
Lifebridge Plus		80,404	65,205
Independence Pathway		157,792	-
Employability Pathway		236,688	262,342
Transitions Pathway		212,412	314,812
Total Income from charitable activities	A2	687,296	642,359
Summary of Total Income, including the items above			
Charitable activities	A2	687,296	642,359
Donations & Legacies	A1	4,716	3,803
Investment income	A4	20	17
Other income	A5	54	466
Total income as shown in the SOFA	A	692,086	646,645

32 Analysis of charitable expenditure by activity

Activity	Direct costs 2020 £	Support costs 2020 £	Total 2020 £	Total 2019 £
Lifebridge Plus				
Direct costs	68,082	-	68,082	
Employee costs not included in direct costs	-	551	551	
Premises expenses	-	7,382	7,382	78,195
Administrative overheads	-	211	211	
Professional fees	-	969	969	
Financial costs	-	965	965	
Total Lifebridge Plus	68,082	10,078	78,160	78,195

Lifebridge ASEND

Activity analysis of Income and expenditure for the for the year ended 31 August 2020

	Direct costs	Support costs	Total	Total
	2020	2020	2020	2019
	£	£	£	£
<i>Independence Pathway</i>				
Direct costs	119,813	-	119,813	241,035
Employee costs not included in direct costs	-	1,010	1,010	
Premises expenses	-	28,471	28,471	
Administrative overheads	-	3,480	3,480	
Professional fees	-	1,927	1,927	
Financial costs	-	1,768	1,768	
Total Independence Pathway	119,813	36,656	156,469	241,035
	Direct costs	Support costs	Total	Total
	2020	2020	2020	2019
	£	£	£	£
<i>Employability Pathway</i>				
Direct costs	175,204	-	175,204	289,243
Employee costs not included in direct costs	-	1,607	1,607	
Premises expenses	-	42,705	42,705	
Administrative overheads	-	5,246	5,246	
Professional fees	-	3,173	3,173	
Financial costs	-	2,813	2,813	
Total Employability Pathway	175,204	55,544	230,748	289,243
	Direct costs	Support costs	Total	Total
	2020	2020	2020	2019
	£	£	£	£
<i>Transitions Pathway</i>				
Direct costs	160,661	-	160,661	-
Employee costs not included in direct costs	-	1,423	1,423	-
Premises expenses	-	38,327	38,327	-
Administrative overheads	-	4,705	4,705	-
Professional fees	-	2,790	2,790	-
Financial costs	-	2,493	2,493	-
Total Transitions Pathway	160,661	49,738	210,399	-

Lifebridge ASEND

Activity analysis of Income and expenditure for the for the year ended 31 August 2020

Summary of charitable costs by activity

	Direct costs	Support costs	Total	Total
	2020	2020	2020	2019
	£	£	£	£
Total Lifebridge Plus	68,082	10,078	78,160	608,301
Total Independence Pathway	119,813	36,656	156,469	
Total Employability Pathway	175,204	55,544	230,748	
Total Transitions Pathway	160,661	49,738	210,399	
Total Governance costs as detailed in Note 27	-	725	725	
Total charitable expenditure	523,760	152,741	676,501	608,301

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 28

Analysis of support and governance costs by charitable activities

Activity	Governance	Finance	Human Resources	Other Overheads	Total
Lifebridge Plus	181	965	551	8,562	10,259
Independence Pathway	181	1,768	1,010	33,878	36,837
Employability Pathway	181	2,813	1,607	51,124	55,725
Transitions Pathway	182	2,493	1,423	45,822	49,920
Grand Total	725	8,039	4,591	139,386	152,741

33 Analysis of non charitable expenditure by activity

Activity

<i>Fundraising activities</i>	Fundraising activities 2020 £	Fundraising activities 2019 £
Direct fundraising costs	39	-