Living It Up

ANNUAL REPORT



Year Ending 31st December 2025

Charity Registration Number - 1199155

St Cuthberts Hall, Newnham Street, Bedford, MK40 3JR

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Living It Up began fully operating as a charity on 1st January 2023.



Trustees

Our Trustees in the year ending 2025 were:

- Michael Collett (resigned August 2025) - Chair
- Vicki Airs
- Gareth Wright
- Oliver Monks - Interim Chair from August 2025
- Sarah Neyland
- Jane Cavanagh
- Rafael Nunez (resigned August 2025) - Treasurer
- Serena Brahmbhatt

About our Trustees

All trustees give their time voluntarily and receive no benefits from the charity. They can however recover expenses incurred directly as a result of their role.
There has to be a minimum of 4 serving trustees.

Trustees are recruited to ensure a diversity of relevant skills and expertise needed for effective governance of the charity. They must complete a skills audit and attend a meeting as an observer. We will always have at least 1 serving trustee who uses our services.

We'd welcome expressions of interests from potential new trustees!

TRUSTEE INDUCTION AND TRAINING

Induction

All trustees must complete an organisational induction.
This includes:

- Introductory meeting with Trustees and Co-CEOs
- Attending a Board Meeting
- Completing a Skills Audit so that we know what skills the new Trustee will be bringing to Living It Up
- Confirming reading of conflict of interest policy
- Signed declaration of interests.



Training

Training is routinely and regularly offered to all trustees, both new and existing

Networking opportunities through CVS are shared with the trustees.

Structure Chart

Please see the following page for our structure chart.



ORGANISATIONAL STRUCTURE



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Chair of Trustees
(resigned August 2025)



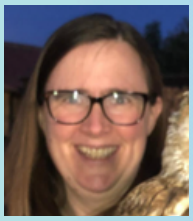
Oli Monks
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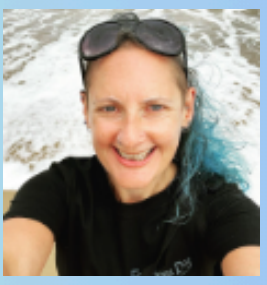
Sarah Neyland
Trustee



Rafael Nunez
Treasurer
(resigned August 2025)



Claire Crawford-Smith
Co-CEO



Fizz Heseltine
Co-CEO



Carly Morris
Operations Manager

PAC Staff and Volunteers

Gig Buddies Staff and Volunteers

Gr8 Mates Staff and Volunteers

Events Staff and Volunteers



Hall Staff

WHAT WE DO

Living It Up provides social and educational opportunities for adults with learning disabilities and autism in and around Bedfordshire.

OUR CHARITABLE OBJECTS

The objects of Living It Up CIO are:

The promotion of social inclusion for the public benefit among vulnerable adults and children, with a physical or learning disability or autism who are socially excluded on the grounds of their disability, by providing:

1. Opportunities to learn new skills, education and training that are designed to assist them to integrate into society;

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OUR SERVICES

Performing Arts Centre - providing daytime sessions in performing and creative arts four days a week

Gig Buddies - a befriending service which provides trained volunteers to support participants to go out socially

Gr8 Mates - our friendship and dating service for people looking for a friend or partner

Events - holding bi-monthly club nights

St Cuthberts Hall - a wheelchair-accessible community centre

2025 IN NUMBERS

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Performing Arts Centre

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- We supported 5 volunteers
- An average of 1200 hours supporting our learners this year

Gig Buddies

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- We supported 40 volunteers
- We have supported 17 pairs of matched buddies
- An average of 816 hours of Gig Buddies matched pairs going out a year
- An average of 153 hours per participant supported at monthly socials a year

Gr8 Mates

- We supported 29 members
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Events

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- We supported 37 Volunteers
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St Cuthberts Hall

- For an average of 12.5 hours a week, the hall was hired out to regular community groups
- We hired out the hall for 79.75 hours of one-off bookings
- 704.75 hours hired out in total

ACTIVITIES AND OBJECTIVES FROM LAST YEAR & RESULTS

Service	What we hoped to achieve by end of 2025	What we actually achieved by end of 2025
Performing Arts Centre	Recruit additional experts to increase range of opportunities	We employed a drama expert, Elise Gray in 2025
	Have facilities to offer services to more learners	In January we started renting Basement @ Bunyan studio which massively improved our art sessions and created a space for songwriting sessions. Thanks to funding from Sport England we were able to offer multisports sessions from January 2025
	Secure additional funding to continue shop project for another year	We continue to look for funding for the shop project although have carried on with the shop project funded by LIU while looking
Gig Buddies	Recruit and train more volunteers	We trained 6 volunteers but 2 did not continue with it
	Continue to support the advisory board to plan monthly socials	Advisory board planned monthly social events and helped us with organisational decisions
	Continue to support existing pairs of matched buddies	We supported 22 pairs of matched buddies
	Find continuation funding	We were granted continuation funding with National Lottery for 5 years

ACTIVITIES AND OBJECTIVES FROM LAST YEAR & RESULTS (CONTINUED)

Service	What we hoped to achieve by end of 2025	What we actually achieved by end of 2025
Gr8 Mates	Establish LGBTQ+ element of this service, if needed by our members	Hasn't been needed so far
	Recruit and train more volunteers	We trained 3 volunteers
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	Recruit more female members	We recurited 2 female members
Events	Find and recruit more volunteers	We continue to look for volunteers for this service
	Continue to hold regular bi-monthly events	We have continued to hold bi-monthly events which continue to be popular with many more members joining. We often have well over 100 people attend our DJ events. We were successful in obtaining a 2-year grant from from Global's Make Some Noise to fund our Events service.
St Cuthberts Hall	Market as a community hall/community centre	This has not got off the ground yet but we continue to get hall hire requests, including through word of mouth recommendations from previous hirers. Marketing work is ongoing as part of our organisational Marketing subgroup
	Establish as an independent music venue	Thanks to the funding we secured from Global's Make Some Noise, we have made great strides with this including hosting gigs for 6 nationally-touring bands supported by our own Living It Up bands

ACTIVITIES AND OBJECTIVES FOR THE COMING YEAR

For year ending 2026 we hope to achieve the following:

Performing Arts Centre

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- Increase facilities to offer services to more learners
- Secure additional funding to continue shop project for another year

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- Find future funding options

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Events

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- Continue to hold regular bi-monthly events

St Cuthberts Hall

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- Establish and market as an independent music venue

ACHIEVEMENTS & IMPACT ON BENEFICIARIES

in 2025 we have noted the following key impacts on the people that we work with:

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We supported 76 people across our sessions in 2025 - highlights of the year include:

- “Get Ogre it” our amazing theatre show in January and our “Kit Kat Cabaret” night in June
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- The bands played gigs at venues such as the inaugural Inclusive Performing Arts Festival, Bed Fringe and supporting The Krakens at our very own St Cuthberts Hall venue
- A trip to watch Bedford Blues which was the first time many of our learners had ever seen a game of rugby

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We supported 29 people in 2025 - here are the highlights of the year:

- A trip on the John Bunyan Boat
- We supported two friendship matches

Events

- Our bi-monthly club nights continued to be really well-attended, and have a hugely beneficial impact on our members’ wellbeing, confidence and mental health. We supported 321 people at our club and Gig Nights in 2025

St Cuthberts Hall

- We have been working over the last few years to make the hall a fully accessible music venue, and we have celebrated this in 2025 by hosting gigs by national artists with support acts from our Performing Arts Centre

Organisation-wide

- Bedford Running Festival was a brilliant fundraiser for us and we had 10 amazing runners raising vital funds. Through the runners’ fantastic efforts we raised just under £2,000!

INCOME STATEMENT

Accounts for year ending 31st December 2025

	Unrestricted funds (£)	**Restricted funds (£)**	**Total funds (£)**
Income from:			
Donations and legacies	21,242	65,953	87,195
Charitable activities	304,551	4,431	308,982
Other trading activities	9,105	-	9,105
Investments	973	-	973
Total income	*335,871*	*70,384*	***406,255***
Expenditure on:			
Charitable activities	317,564	80,993	398,557
Total expenditure	*317,564*	*80,993*	***398,557***
Net income	18,307	(10,609)	7,698
Transfers between funds	7,298	(7,298)	-
Net movement in funds	*25,605*	*(17,907)*	***7,698***
Reconciliation of funds:			
Total brought forward from last year	107,856	33,886	141,742
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- Sarah Neyland
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All trustees give their time voluntarily and receive no benefits from the charity. They can however recover expenses incurred directly as a result of their role.
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All trustees must complete an organisational induction.
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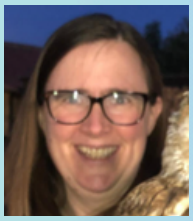
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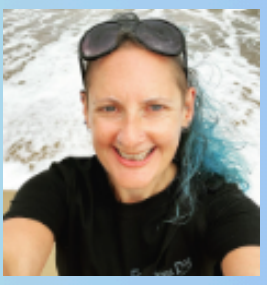
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Charity number: 1199155

LIVING IT UP

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

LIVING IT UP

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	Gareth Wright Victoria Airs Sarah Neyland Oli Monks, Chair Jane Cavanagh (appointed 11 March 2025) Serena Brahmbhatt (appointed 7 November 2025) Paul Sinfield (appointed 7 November 2025)
Charity registered number	1199155
Principal office	St Cuthberts Hall Newnham Street Bedford MK40 3JR
Chief executive officer	Felicity Heseltine
Accountants	Streets S J Males Basepoint Business and Innovation Centre 110 Butterfield Great Marlings Luton Bedfordshire LU2 8DL

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the Living It Up for the 1 January 2025 to 31 December 2025.

Objectives and activities

a. Policies and objectives

The objective of the Charity is the promotion of social inclusion for the public benefit among vulnerable adults and children, with a physical or learning disability or autism who are socially excluded on the grounds of their disability, by providing:

1. Opportunities to learn new skills, education and training that are designed to assist them to integrate into society;

2. Social and recreational facilities and events involving the local community.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Activities undertaken to achieve objectives

The charity provides the following activities to achieve its objectives:

Performing Arts Centre provides performing arts education for adults with disabilities including bands, online radio show, annual theatre show and art.

Events service provides regular nightclub style discos in a safe environment for adults with learning disabilities and/or autism.

Gr8 Mates is a friendship and dating service for adults with learning disabilities and/or autism.

Gig Buddies is a befriending service of volunteers to support adults with learning disabilities and/or autism to attend activities.

St Cuthberts Hall is a community centre hired out to local organisations and one-off hirers.

c. Volunteers

Volunteers have significantly helped make the organisation what it is. With the exception of St Cuthberts Hall none of the services would be able to continue without the support of the volunteers.

Achievements and performance

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Achievements and performance (continued)

a. Main achievements of the Charity

All services were maintained throughout the reporting period and we ensured that we made a positive impact on the lives of adults with disabilities and/or autism, enabling them to thrive in the field of performing arts as well as socially.

A band from the Performing Arts Centre played at the Bedfringe festival bringing the skills of disabled and/or autistic musicians to the wider community.

Gig Buddies hosted the Radio 2 Award winning folk band Megson, with a Performing Arts Centre band, Deltasonic appearing as a support act. Gig Buddies continues to support people to do the things that they wish to do with the support of their Gig Buddy Befriender this has included watching Arsenal play football, watching shows at The Quarry Theatre, Milton Keynes Theatre and the Gordon Craig Theatre, going to the National Space Centre and obtaining free tickets for the Cuffe and Taylor Summer Sessions in Bedford Park. The Gig Buddy socials, for matched and unmatched participants and volunteers included seeing Tony Wright from Terrorvision as well as putting on a gig at St Cuthberts Hall the main act was local band The Krakens with support from Deltasomic (a Living It Up Performing Arts Centre band).

Gr8 Mates held socials including a trip on the John Bunyan Boat.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

We ended the financial year in a comfortable position, with contracts with Bedford Borough Council and Central Bedfordshire Council ongoing.

It is the policy of the charity to hold about 3 months' worth of costs to provide cover for ongoing costs and to provide for any unforeseen emergencies.

c. Principal risks and uncertainties

The charity's principal source of funds is revenue created through the Performing Arts Centre which people pay to attend. This includes contracts with Bedford Borough Council, Central Bedfordshire Council, Luton Borough Council and people who are self-funders. The majority is from Bedford Borough Council. We also receive various grants and donations.

The principal risks to the charity are as follows:

- Loss of attendees at the Performing Arts Centre - either through individual choice or Local Authority stopping contracts.
- Non-availability of key staff, for example through resignation or illness
- Insufficient active trustees
- No access to premises for example through termination of lease, fire or other disaster

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management

a. Constitution

Living It Up is a registered charity, number 1199155, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Trustees are recruited and selected through an application and interview process.

Trustees are recruited to ensure a diversity of relevant skills and expertise needed for effective governance of the charity. They must complete a skills audit and attend a meeting as an observer. We will always have at least 1 serving trustee who uses our services.

Our constitution states:
10. Appointment of charity trustees
(1) Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.
(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

c. Organisational structure and decision-making policies

The charity has a trustee board of at least 3 trustees, who meet regularly and have responsibility for the strategic direction and policies of the charity.

Day to day responsibility for the running of services has been delegated to the CEOs, for ensuring that the charity delivers the appropriate services.

In 2024 the meetings were held over Google Meet, as well as several sub committees to consider specific responsibilities of the trustees.

The Gig Buddies service is part of a global network of Gig Buddies services headed by Stay Up Late charity.

d. Policies adopted for the induction and training of Trustees

New trustees are given specific training in relation to their role, as well as a copy of the previous accounts and the charity's constitution.

Trustees are also provided with our 'Guidance for Prospective Trustees'.

Trustees are provided with information about any relevant courses, documents or relevant changes to regulations.

Funds held as custodian

None.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

OMonks

Oli Monks
Chair
Date: 1st June 2026

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent Examiner's Report to the Trustees of Living It Up ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Signed:  Dated: 22/06/2026

Alan Endersby FCA

Streets S J Males
Suite B1, Building 210
Butterfield
Great Marlings
Luton
LU2 8DL

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:					
Donations and legacies	2	**21,242**	**65,953**	**87,195**	*83,260*
Charitable activities	3	**304,551**	**4,431**	**308,982**	*307,863*
Other trading activities	4	**9,105**	**-**	**9,105**	*9,023*
Investments	5	**973**	**-**	**973**	*1,175*
Total income		**335,871**	**70,384**	**406,255**	*401,321*
Expenditure on:					
Raising funds	6	**-**	**-**	**-**	*7,553*
Charitable activities		**317,564**	**80,993**	**398,557**	*339,826*
Total expenditure		**317,564**	**80,993**	**398,557**	*347,379*
Net income/(expenditure)		**18,307**	**(10,609)**	**7,698**	*53,942*
Transfers between funds	14	**7,298**	**(7,298)**	**-**	*-*
Net movement in funds		**25,605**	**(17,907)**	**7,698**	*53,942*
Reconciliation of funds:					
Total funds brought forward		**107,856**	**33,886**	**141,742**	*87,800*
Net movement in funds		**25,605**	**(17,907)**	**7,698**	*53,942*
Total funds carried forward		**133,461**	**15,979**	**149,440**	*141,742*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 10 to 22 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible assets	11		**30,557**		*27,054*
			30,557		*27,054*
Current assets					
Debtors	12	**1,324**		*23,023*	
Cash at bank and in hand		**131,672**		*109,068*	
		132,996		*132,091*	
Current liabilities					
Creditors: amounts falling due within one year	13	**(14,113)**		*(17,403)*	
Net current assets			**118,883**		*114,688*
Total assets less current liabilities			**149,440**		*141,742*
Net assets excluding pension asset			**149,440**		*141,742*
Total net assets			**149,440**		*141,742*
Charity funds					
Restricted funds	14		**33,886**		*33,886*
Unrestricted funds	14		**115,554**		*107,856*
Total funds			**149,440**		*141,742*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Oli Monks
Chair
Date: 11th June 2026

The notes on pages 10 to 22 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Living It Up 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.

1.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

1. Accounting policies (continued)

1.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 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 institution with whom the funds are deposited.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Short-term leasehold property	-	10%
Office equipment	-	33%

1.6 Debtors

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

1.7 Cash at bank and in hand

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

1. Accounting policies (continued)

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.9 Financial instruments

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

1.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024* £

2. Income from donations and legacies (continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Donations	7,231	-	**7,231**	*6,394*
Grants	14,011	65,953	**79,964**	*76,866*
	21,242	65,953	**87,195**	*83,260*
Total 2024	*26,204*	*57,056*	*83,260*	

3. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Charitable income	304,551	4,431	**308,982**	*307,863*
Total 2024	*307,863*	-	*307,863*	

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Lettings income	9,105	**9,105**	*9,023*
Total 2024	*9,023*	*9,023*	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Interest received	973	**973**	*1,175*
Total 2024	*1,175*	*1,175*	

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Costs of raising voluntary - direct expenses	-	-	*1,480*
Costs of raising voluntary income - wages and salaries	-	-	*4,276*
Costs of raising voluntary income - NI	-	-	*1,487*
Costs of raising voluntary income - pension costs	-	-	*310*
	-	-	*7,553*
Total 2024	*7,553*	*7,553*	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

7. Analysis of expenditure by activities

	Direct costs 2025 £	Support costs 2025 £	Total funds 2025 £	*Total funds 2024 £*
Expenditure on charitable activities	26,669	371,888	**398,557**	*339,826*
Total 2024	*16,061*	*323,765*	*339,826*	

Analysis of direct costs

	Activities 2025 £	Total funds 2025 £	*Total funds 2024 £*
Direct costs	26,669	**26,669**	*16,061*
Total 2024	*16,061*	*16,061*	

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	*Total funds 2024 £*
Staff costs	307,633	**307,633**	*270,837*
Depreciation	4,710	**4,710**	*3,621*
Rent	26,117	**26,117**	*19,687*
Light and heat	3,766	**3,766**	*3,004*
Repairs and maintenance	6,497	**6,497**	*10,560*
Administration costs	7,670	**7,670**	*4,436*
Travel costs	3,158	**3,158**	*2,156*
Other staff costs	1,658	**1,658**	*1,808*
Insurance	4,572	**4,572**	*3,652*
Consultancy	3,290	**3,290**	*980*
Sundry expenses	168	**168**	*88*
Accountancy fees	2,649	**2,649**	*2,936*
	371,888	**371,888**	*323,765*
Total 2024	*323,765*	*323,765*	

8. Independent examiner's remuneration

	2025 £	*2024 £*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**2,186**	*2,082*

9. Staff costs

	2025 £	2024 £
Wages and salaries	**282,471**	*210,028*
Social security costs	**19,238**	*54,343*
Contribution to defined contribution pension schemes	**5,924**	*12,539*
	307,633	*276,910*

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Charity staff	**16**	*14*

No employee received remuneration amounting to more than £60,000 in either year.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 December 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

11. Tangible fixed assets

	Short-term leasehold property £	Office equipment £	Total £
Cost or valuation			
At 1 January 2025	**22,223**	**10,348**	**32,571**
Additions	**5,731**	**2,482**	**8,213**
At 31 December 2025	**27,954**	**12,830**	**40,784**
Depreciation			
At 1 January 2025	**660**	**4,857**	**5,517**
Charge for the year	**813**	**3,897**	**4,710**
At 31 December 2025	**1,473**	**8,754**	**10,227**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

11. Tangible fixed assets (continued)

	Short-term leasehold property £	Office equipment £	Total £
Net book value			
At 31 December 2025	**26,481**	**4,076**	**30,557**
At 31 December 2024	*21,563*	*5,491*	*27,054*

12. Debtors

	2025 £	*2024 £*
Due within one year		
Trade debtors	**1,324**	*23,023*
	1,324	*23,023*

13. Creditors: Amounts falling due within one year

	2025 £	*2024 £*
Trade creditors	**3,343**	*9,323*
Other taxation and social security	**7,250**	*5,998*
Pension liability	**1,235**	-
Other creditors	**99**	-
Accruals and deferred income	**2,186**	*2,082*
	14,113	*17,403*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted funds				
General Funds	80,802	-	-	80,802
Tangible Fixed Assets	27,054	-	-	27,054
Unallocated amounts	-	403,000	(395,302)	7,698
	107,856	403,000	(395,302)	115,554
Restricted funds				
Couch to 5K	828	-	-	828
Gig	8,019	-	-	8,019
Gr8 Mates Connect	14,276	-	-	14,276
Sports England	9,322	-	-	9,322
Grocers Hall Charity	1,441	-	-	1,441
	33,886	-	-	33,886
Total of funds	141,742	403,000	(395,302)	149,440

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2024 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 December 2024* £
Unrestricted funds					
General Funds	*60,335*	*344,265*	*(299,541)*	*(24,257)*	*80,802*
Tangible Fixed Assets	*23,061*	-	*(3,621)*	*7,614*	*27,054*
	83,396	*344,265*	*(303,162)*	*(16,643)*	*107,856*
Restricted funds					
Couch to 5K	*882*	-	*(54)*	-	*828*
Gig	*3,522*	*32,017*	*(44,163)*	*16,643*	*8,019*
Gr8 Mates Connect	-	*14,276*	-	-	*14,276*
Sports England	-	*9,322*	-	-	*9,322*
Grocers Hall Charity	-	*1,441*	-	-	*1,441*
	4,404	*57,056*	*(44,217)*	*16,643*	*33,886*
Total of funds	*87,800*	*401,321*	*(347,379)*	-	*141,742*

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025 £	**Income** £	**Expenditure** £	**Balance at 31 December 2025** £
General funds	**107,856**	**403,000**	**(395,302)**	**115,554**
Restricted funds	**33,886**	-	-	**33,886**
	141,742	**403,000**	**(395,302)**	**149,440**

15. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 January 2024 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 December 2024* £
General funds	*83,396*	*344,265*	*(303,162)*	*(16,643)*	*107,856*
Restricted funds	*4,404*	*57,056*	*(44,217)*	*16,643*	*33,886*
	87,800	*401,321*	*(347,379)*	-	*141,742*

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	**Restricted funds 2025 £**	**Total funds 2025 £**
Tangible fixed assets	30,557	-	**30,557**
Current assets	132,996	-	**132,996**
Creditors due within one year	(14,113)	-	**(14,113)**
Difference	(33,886)	33,886	-
Total	115,554	33,886	**149,440**

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	*Restricted funds 2024* £	*Total funds 2024* £
Tangible fixed assets	*27,054*	-	*27,054*
Current assets	*98,205*	*33,886*	*132,091*
Creditors due within one year	*(17,403)*	-	*(17,403)*
Total	*107,856*	*33,886*	*141,742*

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

17. Operating lease commitments

At 31 December 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	*2024*
	£	*£*
Not later than 1 year	**18,600**	*18,600*
Later than 1 year and not later than 5 years	**26,350**	*44,950*
	44,950	*63,550*