

LIFELINE COMMUNITY PROJECTS

England & Wales · Charity number 1084634

Details

Other names	LIFELINE
Status	Registered
Legal form	Charitable company
Company number	03951096
Registered	2001-01-22
Register	View on the Charity Commission register

Contact

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Activities

Objects: IN LONDON, ESSEX AND ELSEWHERE IN THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND WITH THE INTENTION OF PROMOTING AND FURTHERING SOCIAL COHESION:-(A) TO ADVANCE EDUCATION INCLUDING (THOUGH NOT BY WAY OF LIMITATION) THROUGH THE PROVISION OF NURSERY FACILITIES, ENGLISH LANGUAGE TEACHING FOR THOSE FOR WHOM ENGLISH IS NOT A FIRST LANGUAGE, MARRIAGE AND PARENTING COURSES, AND PERSONAL AND SOCIAL DEVELOPMENT EDUCATION FOR YOUNG PERSONS; (B) TO RELIEVE PERSONS IN NEED, HARDSHIP OR DISTRESS INCLUDING (THOUGH NOT BY WAY OF LIMITATION) THROUGH THE PROVISION OF MATERIAL ASSISTANCE, ADVICE AND ADVOCACY, AND TRAINING FOR THOSE PERSONS IN NEED OF SUCH ASSISTANCE; (C) TO ADVANCE THE CHRISTIAN FAITH INCLUDING (THOUGH NOT BY WAY OF LIMITATION) THROUGH THE PROVISION OF COUNSELLING AND TRAINING WITH THE AIM OF MAINTAINING AND PROMOTING CHRISTIAN MARRIAGE AND PARENTING VALUES; (D) TO PROMOTE CHARITABLE PURPOSES FOR THE BENEFIT OF THE PUBLIC IN THE FOLLOWING WAYS: (1) THE PRESERVATION AND PROTECTION OF HEALTH; (11) THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION IN THE INTEREST OF SOCIAL WELFARE FOR PERSONS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR SUCH PERSONS; AND (111) THE PROVISION OF TRAINING WITH THE OBJECT OF RELIEVING UNEMPLOYMENT.

Activities: As one of the larger community-based social enterprises in London, LifeLine Community Projects are engaged in 1) mentoring young people; 2) supporting children and families; 3) community development/combating isolation; 4) employability and skills; 5) offering alternative provision education; 6) FaithAction: empowering faith-based and community grass roots organisations.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** LONDON, ESSEX AND ELSEWHERE IN THE UNITED KINGDOM OR THE WORLD
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£3,476,746	£3,079,946	£2,315,121	83
2024-03-31	£3,190,707	£2,911,093	£1,918,321	78
2023-03-31	£2,618,283	£2,694,640	£1,638,813	77
2022-03-31	£2,497,342	£3,973,641	£1,715,064	71
2021-03-31	£2,175,030	£2,037,682	£3,434,936	74

Trustees

Name	Role	Appointed
Neil Andrew Jaques	Chair	2014-03-05
Christos William Kapnisis		2024-10-30
Henry Yung		2022-09-01
Ruth King		2025-04-29

Accounts

Registered number: 03951096
Charity number: 1084634

LifeLine Community Projects
(A company limited by guarantee)

Trustees' report and financial statements

For the year ended 31 March 2025

LifeLine Community Projects
(A company limited by guarantee)

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Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 March 2025

Trustees P Akerman (resigned 27 April 2025)
N Jaques
J Singleton (deceased 28 January 2025)
T King
H Yung
C Kapnisis (appointed 30 October 2024)
R King (appointed 29 April 2025)

Company registered number 03951096

Charity registered number 1084634

Registered office Lifeline House
25 Neville Road
Dagenham
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Independent auditor Kreston Reeves Audit LLP
Statutory Auditor
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ME19 4TA

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Metro Bank
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Trustees' report

For the year ended 31 March 2025

POLICIES AND OBJECTIVES

The Charity's objects are:

- i. The advancement of education principally through the provision of nursery facilities, English language teaching for those for whom English is not a first language, marriage and parenting courses and personal and social development education for young persons;
- ii. To relieve persons in need, hardship or distress including through the provision of material assistance, advice and advocacy, and training for those in need of such assistance;
- iii. To advance the Christian faith (though not by limitation) through the provision of counselling and training with the aim of maintaining and promoting marriage and parenting values;
- iv. To promote charitable purposes for the benefit of the public in the following ways:
 - a) The preservation and protection of health;
 - b) The provision of facilities for recreation or other leisure time occupation in the interest of social welfare for persons who have need of such facilities by reason of their youth, age infirmity or disablement, poverty or social and economic circumstance with the object of improving the conditions of life for such persons; and
 - c) The provision of training with the object of relieving unemployment.

The Trustees have designated funds from reserves to ensure the charity can achieve its objectives on a sustainable basis. Details of reserves set aside can be seen in note 20 of the accounts.

The policies adopted in furtherance of these objects are to raise funds and receive contributions, to borrow money, to purchase, lease, exchange or otherwise acquire any land, buildings, to hold property as tenants, to make donations, to make grants, to invest the monies of the Charity, to establish subsidiary companies to act as agents, to promote or carry out research and publish the results of it in furthering the objects. There has been no change in these during the year.

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)'.

ACTIVITIES UNDERTAKEN TO ACHIEVE OBJECTIVES

1. Young people

Our work with young people is key, it drives and informs everything we do.

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For the year ended 31 March 2025

In the last 12 months we've continued to support vulnerable young people across East London - those on the edge of poor mental health, school exclusion and serious violence.

All our programmes for young people carry the distinctive 'SW!TCH' brand – designed with young people. The brand aims to symbolise dynamism, agency and resilience, a way for young people to redefine how they are seen and 'switch' towards a better future.



Our youth development team share similar lived experience to the young people taking part, relating to them more informally than teachers, case workers or councillors. Our team engage and guide young people, becoming a 'trusted adult' in the young person's life, relating to them on a one-to-one basis and offering them hope.

"All I want is an adult I can trust who believes in me." LifeLine Mentee

Between April 2024 and March 2025, 518 young people began one-to-one mentoring through our SW!TCH programmes and there were 6,498 individual attendances at out-of-school positive activity sessions. Young people benefitted from a range of positive outcomes including improved wellbeing, school attendance and behaviour (see section 1.6 for more detail on these outcomes). We delivered across Barking and Dagenham, Redbridge, Havering, Tower Hamlets and Newham.

This year, we reconnected with Hannah, one of the young people involved in designing and naming the SW!TCH programme in 2009. Looking back, she described taking part as:

"...a turning point in my life. I learned valuable skills that helped with my education and career. It opened many doors, helped me connect with my community, and taught me the importance of empathy. I also gained confidence in speaking in public and talking to strangers, which helped me move forward in life... A big highlight was going to Downing Street for the Prime Minister's Big Society Award. Coming from a working-class background, this was a huge opportunity that opened many doors for me."

1.1 School-based support for young people

SW!TCH Futures offers vulnerable young people in-school mentoring and wraparound youth work support. Between April 2024 and March 2025, 496 young people aged 11-18, from schools across Barking and Dagenham, Redbridge, Havering, Tower Hamlets and Newham, began one-to-one mentoring through the programme.

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1.2 Specialist support for young people with mental health challenges

SW!TCH Minds supports young people at risk of poor mental health through one-to-one mentoring and positive activities. We currently deliver in Havering and Redbridge, working alongside programme partners - HBBS Counselling and Sycamore Trust - who deliver one-to-one

counselling, group counselling and support for parents whose children have special educational needs. This year 89 young people began mentoring through the programme.

When Angela was first referred to LifeLine she was finding it hard to cope—her friendships were fragile, her relationship with her parents was strained, and she often felt overwhelmed. When she was upset or didn't agree with something, she would walk out of class or speak back to staff. Sometimes, this led to detentions or exclusions. The focus for Angela's mentor was to listen, support, and offer practical ways to manage emotions. They explored healthier ways to release stress—writing things down, going for walks, crying when she needed to and speaking to someone she trusted. They also discussed the importance of having the right people around you. Over time, Angela's attendance improved, and she became more engaged in class. Her approach to school began to shift and her mood noticeably lifted. She also shared that her relationship with both her parents had improved. They were communicating more openly and spending more time together. Angela finished school with eight GCSEs.

1.3 Community-based support for young people

This year we have also delivered community-based support for young people across East London. Between April 2024 and March 2025 we supported young people at risk of involvement in serious violence or poor mental health through our SW!TCH Communities and SW!TCH Lives programmes, in hotspots across Barking and Dagenham, Redbridge and Havering. This support included intensive one-to-one mentoring for 22 young people involved, or at risk of involvement, in gangs and youth violence in Havering. We are operating a waiting list for this service.

Across all our SW!TCH programmes we offer young people community-based positive activities in addition to the mentoring and youth work support. In 24-25, there were

- 2,072 individual attendances on SW!TCH Futures positive activities
- 1,522 individual attendances on SW!TCH Minds positive activities
- 2,904 individual attendances on SW!TCH Communities positive activities

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For the year ended 31 March 2025

1.4 Leadership development for young people

SW!TCH Ambassadors is our leadership development programme for young people who want to make a difference in their community. This year 25 young people took part in the programme gaining additional mentoring support, personal and leadership development, and opportunities to speak in public to represent their peers and the local community.

Hazib, a current SW!TCH Ambassador, explained what he gained from the programme:

"Two of the main skills I've gained... that I use in my day-to-day life are leadership and problem-solving. The experience has helped me become more confident when taking the lead in different situations, whether it's at school, with friends, or in other activities. I've also developed stronger problem-solving abilities, which help me approach challenges more calmly and effectively."

During the 12 months, we were delighted to see Somto continue his progression. Somto originally benefitted from mentoring through our SW!TCH programme and went on to become one of our Ambassadors. In July 2024 he applied for and won the role of Junior Outreach Development Worker on the LifeLine team. He told us: *"it makes me feel good to give other young people support, just like I was given. I think it's about giving back to the community."*

1.5 Support for other youth organisations delivering mentoring

We are helping other youth organisations improve their mentoring too. Funded by the Mayor of London, and working in partnership with London Youth, we have been designing and delivering sessions to help practitioners understand and adopt the GLA's Mentoring Quality Framework. This year we delivered 12 training sessions supporting 111 organisations to deliver higher quality mentoring for young people. The total number of organisations who have benefitted from this training is now 338 over the lifetime of the programme.

1.6 Creating a lasting impact for young people

And finally, in December 2024 we completed delivery of a two year mentoring programme aimed at young Londoners facing the most acute barriers. Out of a total 323 young people referred over the full 24 months of the programme: 40% had mental health concerns and 59% were at risk of involvement in violence; 227 completed 12 or more weeks of mentoring.

As this delivery has now come to an end we can share the complete impact data. Using the widely recognised WEMWBS wellbeing measure, across the two years, there was an average improvement of 6.5 points from 43.5 at the start of mentoring to 50.0 at the end across the cohort (with scores of 44 or below indicative of possible / mild depression). Amongst the 50% with the lowest wellbeing score at the start of the programme, there was a more pronounced improvement.

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Amongst this group WEMWBS scores rose from 36.0 at the start of mentoring to 46.9 at the end (with scores below 41 indicative of probable clinical depression).

Over the 24 months, detentions dropped by 30% across the whole group and suspensions dropped by 46%.

Young people were very positive about taking part: 88% said their behaviour had improved; 77% said their results had improved; 94% found mentoring helpful and would recommend it to others.

2. Families

Raising a child isn't always easy in our part of East London, especially when parents are faced with persistent local challenges around poverty, demographic change and squeezed public services. LifeLine runs a number of programmes to help families build stability and resilience, supported by activities, workshops and signposting from the LifeLine team, plus one-to-one help from trained peer supporters. During the year, across our delivery for families, we engaged and supported a total of 861 families, and trained a further 173 peer supporters.

2.1 Peer-to-peer support

Over the reporting period, our Parent Champions Network has continued to grow, both in reach and impact. The programme is a vital part of our work across Barking and Dagenham, Redbridge and Havering, helping us engage, train and empower parents to support one another in their communities. We encourage families from marginalised and minority groups to get involved, parents whose children face more barriers growing up.

The programme is about community capacity building, so engagement numbers are an important metric for measuring our impact. Between April 2024 and March 2025 we engaged 243 families on the programme, delivering 352 workshops with 1,793 attendances. Workshops covered issues such as 'Communication', 'Dealing with Conflict', 'Self-care', and 'Understanding Your Rights'.

We provided training to 140 Parent Champions through our partnership with a local adult education college. This year sessions have covered topics such as 'Develop Professional Relationships with Children'; 'Safeguarding'; and 'How to be a Peer Supporter'. The Champions went on to support 156 other parents; 100% were offered information and guidance.

This year, we were particularly proud to witness one Parent Champion go on to establish her own Community Interest Company – Strive for Excellence which supports local young people with skills development. This highlights the potential of the programme to inspire community-led change.

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2.2 Infant feeding

Over the past year, the Infant Feeding programme has continued to provide vital support to new mothers in Barking and Dagenham, with the help of our dedicated team of staff and volunteers, and our partners Mind. During the 12 months, we supported 618 families with feeding advice and successfully trained a further 33 peer supporters. 315 families were signposted to other services.

We've made it our priority to promote the service within the community. For example, our weekly outreach sessions at Barking and Dagenham Registry Office and Queens Hospital Antenatal clinic have received excellent engagement from new mothers. Our team hosted two major community events, a summer baby shower at Marks Gate and a Christmas baby shower at Barking Learning Centre, both well attended.

Additionally, we participated at the first-ever Maternity and Neonatal Conference in Barking and Dagenham, helping build strong relationships with local agencies and raise awareness of our work.

2.3 Help for parents of new-born children

Alongside our Parent Champions Network and Infant Feeding programme we've also continued to support new parents in Barking and Dagenham through the Early Help Collective, a consortium of seven organisations. By working together with partners like Carers' Hub, Mind and Safe Families we were able to offer ongoing and comprehensive help for parents facing unplanned situations or challenges that might otherwise have felt overwhelming. The contract came to an end at the end of the financial year.

2.4 Dedicated support for fathers

During 2024-25 we have also been involved in the set up and launch of the 'Strengthening Fathers' pilot, funded by the Mayor of London's Violence Reduction Unit (VRU). This programme aims to meet a gap in support for fathers – focusing on young Fathers, those who don't live with their children, and those with complex needs of their own.

Our role is around capacity building and supporting project management across the consortium - ensuring appropriate policies and procedures are in place, providing guidance on monitoring and evaluation and additional assistance in areas identified by our partners where support is needed.

The programme has been featured on the BBC, highlighting the consortium's efforts to support fathers in addressing and healing from trauma rooted in their own childhood experiences.

The project has successfully met its delivery targets, and there has been strong interest from fathers taking part. In total 77 fathers were referred, with a range of touchpoints on offer including

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30 workshops, 43 therapy and counselling sessions, 31 support groups, 28 advocacy sessions, and 15 training workshops.

2.5 Wellbeing

In 2024-25, LifeLine Projects extended our services for families to include mental health support. This new branching out stems from engaging local people. In our frontline work we've come across a lot of parents struggling with their mental health and local people at risk of social isolation.

REDBRIDGE. Over 35,000 adults in Redbridge live with a common mental health disorder (CMHD), such as depression or anxiety. This reflects the worsening mental health situation nationally with CMHDs more prevalent in deprived areas. Our team are now supporting the mental health of people within the borough thanks to funding from the local council which began in February 2025.

Our new service includes:

- Frontline staff and trained volunteers available at engagement hubs around the area to provide support, guidance, and signposting.
- Regular group activities to help residents find new friends and improve their wellbeing.
- One-to-one support through confidential sessions with a trained member of our team

Through the new programme, we will support over 120 people each year over the next three years.

WALTHAM FOREST. Towards the end of 2024-25 we received notification from Waltham Forest Council that our application to deliver a new community-led befriending service for isolated and lonely adults had been successful. Around 20% of adults in Waltham Forest report regularly feeling lonely; 60% say they don't have as much social contact as they would like.

Our new service will run initially for two years and support approximately 200 people per year. Volunteer befrienders from the local community will be matched one-to-one to those in need of connection. Along with regular contact and conversation, people getting involved will also be able to access group activities – taking part in new experiences and making new friends.

3. Communities

LifeLine Projects specialises in delivering community capacity building in East London neighbourhoods where there is a risk of people feeling left behind and losing hope. We support residents to lead local change. Our approach, originally focused on crime reduction, includes: door-to-door outreach; trips away; surveys, workshops and training; upskilling community volunteers; and resident-led projects.

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3.1 Community capacity building on the Harts Lane Estate in Barking and Dagenham

Since May 2024, LifeLine Projects has been working as part of a consortium on the Harts Lane Estate in Barking, empowering the community and its young people to reduce serious youth violence and anti-social behaviour.

This community-focused initiative is led by the West Ham United Foundation and funded through the VRU's MyEnds programme.

Our progress so far has been promising, and we're on track to meet the programme's goals of increased community engagement, expanded youth opportunities, and a safer environment for all.

Alongside the positive activities for young people – referenced in section 1.3 above – we are responsible for managing a grant giving service. Through the year we put on nine community training sessions covering how to set up an organisation to apply for a grant, how to run community services and how to meet subsequent reporting requirements; 113 people attended these sessions. We also provided 39 one-to-one sessions for potential grantees.

We managed a pot of £24,000 for small grants, and selected a panel of local residents, including young people, to score applications. By March 2025 we had received 19 applications and the community panel chose eight successful ones. We are now supporting local grantees to deliver their community projects, many of which involve residents providing additional after school opportunities for young people in the neighbourhood.

The consortium has been recognised by the VRU as making a difference through the services delivered and has been offered an additional year of funding up until March 2027.

3.2 Community capacity building in Ilford, Redbridge

Starting in September 2024, and again funded by the VRU through Redbridge Council, we also began a new programme of community outreach, workshops and resident training sessions in Ilford Lane, building on previous work in Barkingside and Hainault. This programme is focused on improving community capacity to resist serious youth violence.

Between the start of the programme and the end of March 2025, we engaged 781 residents and ran three community away days, with 82 residents attending – including a trip to see the Oxford Street Christmas lights. We also laid on 10 community training sessions with 34 saw local people trained.

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4. FaithAction

FaithAction is LifeLine Projects' national initiative, championing the value of faith-based organisations, representing a diversity of religious communities, and their social impact across the UK.

FaithAction emerged in the late 2000s, in response to the diversity of East London and the collective potential of local faith organisations. From the outset, we recognised that if we could connect these organisations and represent them effectively, such an initiative could have a wider impact and relevance beyond our local area.

Today, FaithAction is a national programme, an exciting and innovative element of LifeLine's model of community empowerment, extending our work beyond direct service delivery and strengthening civil society across the UK by supporting faith groups to fully participate.

There were three strands to FaithAction's work in 2024-25:

- Representation – acting on behalf of faith groups with government, parliament and other policy forums; championing faith groups' role
- Social Action – partnering with faith-based organisations to deliver local projects
- Inclusion – enabling marginalised groups, such as those with limited English, to participate more fully in community life, with faith groups as trusted hubs

4.1 Representation

VCSE HEALTH AND WELLBEING ALLIANCE. The Voluntary Community and Social Enterprise Health and Wellbeing Alliance is a partnership between health and care decision makers and representatives from charities and community groups (the VCSE sector). The Alliance expands collaboration, ensures communities feed into national decision making, and aims to help develop services which are accessible to everyone and which reduce health inequalities.

In 2024-25 FaithAction continued to play a key role in this national alliance as the representative for faith based organisations, we

- Gathered feedback from faith organisations in the FaithAction Network
- Shared this feedback and information with policy leads
- Attended alliance events
- And then shared health and care developments with faith organisations

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During the year, the Alliance published a report sharing our collective impact between 2021-24, including 9,677 people experiencing health inequality having a say in national policy, with 1,415 VCSE organisations getting involved in the work of the Alliance.

FAITH AND SOCIETY APPG. The aim of the All-Party Parliamentary Group (APPG) on Faith and Society is to highlight the contribution made to society by faith-based organisations. LifeLine's FaithAction team provide practical and secretarial support to ensure the APPG runs smoothly.

One of the achievements of the Faith and Society APPG has been to establish the Faith Covenant – a set of principles to guide and support faith groups and local authorities across the UK to remove any risk of mistrust and work together better. Cornwall signed the Faith Covenant in November 2024, bringing the total number of local authorities who have committed to the Covenant up to 33, serving over 12 million people across the country.

In September 2024, we organised another Faith in Partnership Week in collaboration with the APPG. The Week showcases effective partnerships between faith-based organisations and public bodies, with APPG members providing parliamentary support and actively participating in the programme. Highlights in 2024 included the new Faith Minister, Lord Khan, as key note speaker at one event, and the Bishop of London, Dame Sarah Mullally, chairing another.

HEALTHWATCH BARKING AND DAGENHAM. This body acts as the independent champion for people who use health and social care services in the borough. LifeLine Projects manages the work on behalf of the local authority, providing governance, operational support, and oversight to ensure it fulfils its statutory duties. The team listen to local residents, gather their views, and work with commissioners to improve how services are designed and delivered. Although, this work is managed by our Faith Action team and involves gathering feedback from, and representing faith groups, it is also closely linked to our work supporting families and communities.

In 2024-25, the team has run a range of projects and represented residents' voices across local forums, including the Health and Wellbeing Board. Key initiatives included:

- Our work to understand 'Perceptions of access to social care for the South Asian community' was Highly Commended at a national level at the 2025 Healthwatch Impact Awards. Following our report, the Safeguarding Adults Board took significant steps to strengthen engagement with the South Asian community
- Bowel cancer screening. 336 residents responded to our survey on screening. Their feedback led to a number of recommendations for improving awareness and access
- Women's reproductive health. More than 70 women shared their experiences, leading to constructive responses from both the local hospital trust and a Primary Care Network
- London Ambulance Service (LAS) partnership. This new initiative aims to gather insights from women who have used LAS or NHS 111 services during pregnancy or in the first 12

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For the year ended 31 March 2025

months after childbirth. It will help LAS understand how they can improve their service, particularly for Black, Asian and mixed-ethnicity women

- The team also carried out nine Enter and View visits, with staff and volunteers visiting local services to observe and gather feedback directly from service users

4.2 Social action

FaithAction's Faith Health Action Partnerships bring together public health authorities and local faith groups to reduce health inequalities through trusted, culturally aware community work.

After an initial pilot, this programme has been rolled out in other areas, focusing on Churches in Tower Hamlets and all faiths in Barking and Dagenham.

These programmes share common elements:

- Using the reach that faith groups have into communities in local areas
- Taking health messaging and small projects into these communities, designed and hosted by faith groups – for example addressing issues such as the take up of cancer screening, vaccinations and mental health services
- Using learning from this engagement work to inform local health commissioners

The work in East London is connected to our role as secretariat of Tower Hamlets Interfaith Forum and Barking and Dagenham Faith Leaders Forum. Both these groups continue to grow with new members added each year.

4.3 Inclusion

CREATIVE ENGLISH. Creative English uses a unique drama-based method to teach English to people with limited languages skills.

During the year, the FaithAction team continued to manage Creative English programmes through 23 faith-based hubs in Birmingham, Tower Hamlets and Barking and Dagenham, engaging 1,640 different learners supported by 76 volunteers. Most of these hubs now have a focus on public health. Commissioners are from public health and recognise the benefits of utilising the hook of language, and the relationships of faith and community groups to reach those who are sometimes further from health support.

In April 2024 we published independently compiled evaluations into one-year 'Creative English for Health' programmes in Manchester and Birmingham. The Manchester evaluation found that out of 371 learners with limited English language skills, 98% reported increased confidence in their English-speaking abilities, with marked improvements in participants' health literacy indicators. The Birmingham programme had a focus on communities vulnerable to poor cardiovascular health. At

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the end of the 12 months, 100% of participants were aware of free NHS checks compared to 33% beforehand; 97% were aware of the Weight Management app compared to 3% beforehand; 82% said they were doing 150 minutes of exercise a week compared to 15% beforehand.

5. Early Years

Little Learners is our initiative to provide a warm and stimulating early years education for young children. Unlike private sector nurseries, the surplus from Little Learners underpins LifeLine's charitable activities.

During 2024-25 we operated two nurseries – St Nicholas and Ambleside in Havering, and developed our plans to open a third. Currently, based on parent reviews, our two nurseries in operation hold an aggregate score of 9.9 out of 10 on the popular www.daynurseries.co.uk website.

On 17th June 2024, Little Learners Ambleside underwent its regular Ofsted inspection. We were pleased that the nursery received a very positive overall rating of 'Good', and category ratings across the board of 'Good' for 'the quality of education', 'behaviour and attitudes', 'personal development' and 'leadership and management'. The Inspection report noted that "staff provide an ambitious and stimulating curriculum designed to support children's interests" and that "the arrangements for safeguarding are effective".

ACHIEVEMENTS AND PERFORMANCE

a. Main achievements of the Charity

YOUNG PEOPLE

We supported vulnerable young people across five East London boroughs with 518 young people beginning mentoring and 6,498 attendances at positive activity sessions. A formal evaluation of our SW!TCH Futures programme showed we deliver meaningful improvements in young people's wellbeing, behaviour, and engagement with formal education.

FAMILIES

We engaged and supported 861 families across Redbridge, Havering and Barking and Dagenham, continuing to set up sustainable help for parents from marginalised and minority backgrounds.

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COMMUNITIES

We continued community capacity building in left-behind neighbourhoods and areas affected by serious youth violence. This included work in Redbridge and Barking and Dagenham which engaged 894 residents. We also launched two new programmes of community mental health support in Redbridge and Havering, based on identified need around social isolation and poor well-being.

FAITHACTION

We advocated on behalf of faith-based groups through the VCSE Health and Wellbeing Alliance and All-Party Parliamentary Committee on Faith and Society. The team also continued to work in partnership with faith-based groups to improve English language skills and help address health inequalities amongst at risk communities. An independent evaluation of our programme in Birmingham for communities at risk of poor cardiovascular health, 82% of participants were doing 150 minutes of exercise a week by the end of the programme compared to 15% at the beginning.

b. Financial review and reserves policy

Results for the year ended 31 March 2025 are given in the Consolidated Statement of Financial Activities. The assets and liabilities are given in the Consolidated Balance Sheet. The financial statements should be read in conjunction with the following notes.

In summary, income amounted to £3,476,746 (2024: £3,190,707) and expenditure to £3,079,946 (2024: £2,911,093). There is a resulting net surplus for the year of £396,800 (2024: £279,614).

As at 31 March 2025, the total funds of the charity stood at £2,315,121 (2024: £1,918,312) of which £482,462 (2024: £370,878) is held in restricted funds and £1,832,659 (2024: £1,547,443) in unrestricted funds.

The unrestricted funds comprise £671,216 (2024: £444,588) in General Funds and £1,161,443 (2024: £1,102,855) in Designated Funds.

The entirety of our Designated Funds are held in the Property Fund. This fund reflects the net book value of the Group's freehold nursery properties.

The policy of the Charity is to maintain cash free reserves at a level to cover six months of essential operating costs. For the year ended 31 March 2025, six months of essential operating costs equalled £496,461 and the General Funds of the Charity stood at £671,216.

Lifeline Community Projects (A company limited by guarantee)

Trustees' report

For the year ended 31 March 2025

This additional surplus was anticipated. Post year end we completed the purchase of a property and designated an additional £223,500 from General Funds for the extension and refurbishment of the property, with the intention of converting it into a third nursery setting (see Note 28).

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained and used to meet its other strategic priorities.

The Trustees consider that having reserves equivalent to six months of essential core operating costs will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. The Trustees have assessed the major risks to which the Charitable Group is exposed. The major risk identified is a potential fall in income. Trustees are satisfied that systems are in place to mitigate this and other risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. Constitution

Lifeline Community Projects is registered as a charitable company limited by guarantee, incorporated on 20 March 2000. The Charitable Company was established under a Memorandum of Association which established the objects and powers of the Charity and is governed under its Articles of Association. The Charitable Group is made up of the Charity, Lifeline Community Projects, and one subsidiary, Lifeline Enterprises Limited. Note 30 provides more detail about these subsidiaries.

The Trustees, who are also the Directors for the purpose of company law, and who served during the year were:

Mr P Akerman (resigned 27 April 2025)

Mr N Jaques

Mr J Singleton (deceased 28 January 2025)

Mr T King

Mr H Yung

C Kapnisis

R King (appointed 29 April 2025)

The principal oversight role of the Trustees (who are also the legal directors of the Company) is to ensure good governance of the organisation. They carry out regular scanning of Lifeline's operating business environment and take account of the financial and business implications of the decisions they make. The Trustees met on a quarterly basis to review finance and key management decisions.

Lifeline Community Projects (A company limited by guarantee)

Trustees' report

For the year ended 31 March 2025

We audit the composition of our Trustee Board on a regular basis to identify any skills gaps. Where new Trustee(s) need to be recruited, we identify appropriate candidates, conduct interviews and then appoint. We also arrange training for the Trustee Board to address results from the skills audit. Inductions are organised to bring together new and existing Board Members.

b. Methods of appointment or election of Trustees

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

c. Financial risk management

The Trustees have assessed the major risks to which the Group and the Charity are exposed, in particular those related to the operations and finances of the Group and the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

PLANS FOR FUTURE PERIODS

Our objectives **for the next three years** are currently as follows:

Young People's Services

- Develop the SW!TCH programme, targeting vulnerable young people who most need our support through partnerships with more schools across the East London local authority areas
- Develop new activities with the support of our SW!TCH Ambassadors group which respond to and meet the shifting needs and interests of young people
- Shape and influence policy by connecting young people with decision makers, locally and nationally
- Support grassroots organisations through partnerships and capacity building; make the case for youth work by demonstrating impact; advocate for young people's voices to be heard, giving them opportunities to be heard

Families Team

- Strengthen our position as a growing and trusted provider of family and community support services across local boroughs
- Grow our offer of support and advocate for sustained investment in family services, recognising that thriving families form the foundation of thriving communities
- Develop our community practice through partnerships, engagement and empowerment projects
- Develop our delivery models to provide a basis for more robust impact measurement.

Lifeline Community Projects (A company limited by guarantee)

Trustees' report

For the year ended 31 March 2025

Communities

- Empower local residents and beneficiaries to become volunteers and leaders within their community.
- Develop and publish insights and reports, drawn from all aspects our work, which show how to create thriving communities, and demonstrate the impact to wider society.

FaithAction

- Further development of the Creative English for Health framework, evidencing and applying learning from the programme to influence public health practice towards at risk groups
- Extending local and regional partnerships around the Faith Covenant by broadening institutional engagement, such as with county councils or combined authority areas, and by supporting organisational change within NHS / ICS structures
- Furthering our work within the national policy space as an advisor to the government's faith and society policy agenda; advocating for a stronger role for faith-based social action in delivering social policy objectives

Nurseries

- Extend the Little Learners nursery brand and expand the portfolio to five registered settings
- Set young children up to thrive at school by providing high quality early years care and nurturing

Across the organisation

- Celebrate and build on 25 years of service to the community
- Refresh our vision and mission statement to strengthen our commitment to nurturing thriving communities as we embark on the next 25 years of service
- Further investment in staff development and retention and embedding our 'Vision, Identity, Purpose'-inspired beneficiary to employee journey to ensure our workforce remains connected to the communities we serve
- Diversify our funding streams to complement our publicly commissioned services and drive income sustainability
- Celebrate and communicate our impact through annual impact reports, sharing them with our users, funders, policy makers and other providers

RELATIONSHIPS WITH RELATED PARTIES

Lifeline Community Church, Lifeline Network International and Community Resources for Change are closely linked to Lifeline Community Projects. However, each organisation is a separately registered charity with distinct charitable objectives. Related party transactions are disclosed in note 27 to the accounts.

Lifeline Community Projects (A company limited by guarantee)

Trustees' report

For the year ended 31 March 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Charity for the purposes of company law) 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). Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their 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 judgements 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 Group will continue in business.

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

DISCLOSURE OF INFORMATION TO AUDITOR

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

Lifeline Community Projects (A company limited by guarantee)

Trustees' report

For the year ended 31 March 2025

Auditors

The audit registration of Kreston Reeves LLP was transferred to Kreston Reeves Audit LLP on 6 October 2025. Kreston Reeves Audit LLP were formally appointed as auditor to the charity on 6 October 2025.

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



H Yung

Trustee

Date: 18.12.25

LifeLine Community Projects
(A company limited by guarantee)

Independent auditors' report to the Members of LifeLine Community Projects

Opinion

We have audited the financial statements of LifeLine Community Projects (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Charity balance sheet, the Consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2025 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

LifeLine Community Projects
(A company limited by guarantee)

Independent auditors' report to the Members of LifeLine Community Projects (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report to the Members of LifeLine Community Projects (continued)

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the Charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to child protection and safeguarding, health and safety and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006 and other relevant charity legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure, and management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud, and review of the reports made by management; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Performing analytical procedures with automated data analytics tools to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

LifeLine Community Projects
(A company limited by guarantee)

Independent auditors' report to the Members of LifeLine Community Projects (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves Audit LLP

Kreston Reeves Audit LLP
Statutory Auditor
Chichester

Date: 23 December 2025

LifeLine Community Projects
(A company limited by guarantee)

Consolidated Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	-	1,950,597	1,950,597	1,977,659
Charitable activities	5	1,452,832	-	1,452,832	1,150,897
Investments	6	50,832	-	50,832	40,979
Other income	7	22,485	-	22,485	21,172
Total income		1,526,149	1,950,597	3,476,746	3,190,707
Expenditure on:					
Charitable activities	8	1,286,730	1,793,216	3,079,946	2,911,093
Total expenditure		1,286,730	1,793,216	3,079,946	2,911,093
Net income		239,419	157,381	396,800	279,614
Transfers between funds	20	45,797	(45,797)	-	-
Net movement in funds		285,216	111,584	396,800	279,614
Reconciliation of funds:					
Total funds brought forward		1,547,443	370,878	1,918,321	1,638,707
Net movement in funds		285,216	111,584	396,800	279,614
Total funds carried forward		1,832,659	482,462	2,315,121	1,918,321

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 30 to 53 form part of these financial statements.

LifeLine Community Projects
(A company limited by guarantee)
Registered number: 03951096

Consolidated balance sheet
As at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	13	-	-
Tangible assets	14	1,161,443	1,102,855
		1,161,443	1,102,855
Current assets			
Debtors	16	269,639	212,236
Investments	17	995,000	995,000
Cash at bank and in hand	23	899,904	976,346
		2,164,543	2,183,582
Current liabilities			
Creditors: amounts falling due within one year	18	(480,128)	(810,982)
Net current assets		1,684,415	1,372,600
Total assets less current liabilities		2,845,858	2,475,455
Creditors: amounts falling due after more than one year	19	(530,737)	(557,134)
Total net assets		2,315,121	1,918,321
Charity funds			
Restricted funds	20	482,462	370,878
Unrestricted funds			
Designated funds	20	1,161,443	1,102,855
General funds	20	671,216	444,588
Total unrestricted funds	20	1,832,659	1,547,443
Total funds		2,315,121	1,918,321

LifeLine Community Projects
(A company limited by guarantee)
Registered number: 03951096

Consolidated balance sheet (continued)

As at 31 March 2025

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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



.....
Mr H Yung

Trustee

Date: 18.12.25

The notes on pages 30 to 53 form part of these financial statements.

LifeLine Community Projects
(A company limited by guarantee)
Registered number: 03951096

Charity balance sheet
As at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Intangible assets	13	-	-
Tangible assets	14	1,161,443	1,102,155
Investments	15	1	1
		1,161,444	1,102,156
Current assets			
Debtors	16	312,218	255,215
Investments	17	995,000	995,000
Cash at bank and in hand		857,712	932,270
		2,164,930	2,182,485
Current liabilities			
Creditors: amounts falling due within one year	18	(479,516)	(810,982)
		1,685,414	1,371,503
Net current assets			
		2,846,858	2,473,659
Total assets less current liabilities			
Creditors: amounts falling due after more than one year	19	(530,737)	(557,134)
		2,316,121	1,916,525
Total net assets		2,316,121	1,916,525
Charity funds			
Restricted funds	20	482,462	370,878
Unrestricted funds			
Designated funds	20	1,161,443	1,102,855
General funds	20	672,216	442,792
		1,833,659	1,545,647
Total unrestricted funds	20		
		2,316,121	1,916,525
Total funds		2,316,121	1,916,525

LifeLine Community Projects
(A company limited by guarantee)
Registered number: 03951096

Charity balance sheet (continued)
As at 31 March 2025

The Charity's net movement in funds for the year was £399,596 (2024 - £277,818).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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



.....
Mr H Yung
Trustee
Date: 18.12.25

The notes on pages 30 to 53 form part of these financial statements.

LifeLine Community Projects
(A company limited by guarantee)

Consolidated statement of cash flows
For the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities (note 24)	12,897	563,972
Cash flows from investing activities		
Dividends, interests and rents from investments	50,832	40,979
Purchase of tangible fixed assets	(75,559)	(48,870)
Net cash used in investing activities	(24,727)	(7,891)
Cash flows from financing activities		
Repayments of borrowing	(22,972)	(83,085)
Interest paid	(41,640)	(40,979)
Net cash used in financing activities	(64,612)	(124,064)
Change in cash and cash equivalents in the year	(76,442)	432,017
Cash and cash equivalents at the beginning of the year	1,971,346	1,539,329
Cash and cash equivalents at the end of the year (note 24)	1,894,904	1,971,346

The notes on pages 30 to 53 form part of these financial statements

LifeLine Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2025

1. General information

Lifeline Community Projects is a private company limited by guarantee incorporated in England and Wales. The objectives of the Charity are as set out in the Trustees Report. The registered office is Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS.

2. Accounting policies

2.1 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 Companies Act 2006. Lifeline Community Projects 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.

The financial statements are prepared in sterling, which is the functional currency of the Charitable Group. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Group and its wholly owned subsidiary undertaking, Lifeline Enterprises Limited. The results of the subsidiary are consolidated on a line by line basis.

The Group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Notes to the financial statements
For the year ended 31 March 2025

2. Accounting policies (continued)

2.3 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.

Cash donations are recognised on receipt. Other donations are recognised once the charitable group has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are included in the Consolidated 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 within charitable activities includes fees receivable for the provision of nursery care. Income from trading activities includes income from the Community Connect Project, income is received in exchange for services and is recognised when entitlement has occurred.

Investment income includes rent receivable under operating leases and bank interest. Other income includes intercompany service charges made to associated charities.

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.

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

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office, finance and governance costs which support the Charitable Group's activities. These costs have been allocated between the various charitable activities as set out in a note to the accounts.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the Charitable Group.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about whether the timing of the grant or the amount of grant payable.

All expenditure is inclusive of irrecoverable VAT.

Notes to the financial statements
For the year ended 31 March 2025

2. Accounting policies (continued)

2.5 Government grants

Government grants are credited to the Consolidated statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

2.8 Intangible assets and amortisation

Goodwill represents the excess of the cost of acquisition of unincorporated businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill shall be considered to have a finite useful life, and shall be amortised on a systematic basis over its life.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset over their estimated useful lives, on the following bases:

Goodwill on acquisition of nurseries	-	3 years
Goodwill on acquisition of share capital in subsidiaries	-	10 years

2.9 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,500 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.

Notes to the financial statements
For the year ended 31 March 2025

2. Accounting policies (continued)

2.9 Tangible fixed assets and depreciation (continued)

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following bases:

Freehold property	- No depreciation
Freehold property refurbishments	- 20% straight line
Plant and machinery	- 25% straight line
Fixtures and fittings	- 25% straight line
IT equipment	- 3 years straight line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Consolidated statement of financial activities.

Where grant funding is received to purchase plant and equipment as a requirement for the delivery of a specific project, the cost is written off in the year of purchase.

Expenditure on leasehold properties is depreciated over the length of the least remaining or in full in the year of expense, subject to the discretion of the Senior Management Team.

2.10 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.11 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.12 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.

Notes to the financial statements
For the year ended 31 March 2025

2. Accounting policies (continued)

2.13 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 Consolidated statement of financial activities as a finance cost.

2.14 Financial instruments

The Group 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.

2.15 Operating leases

Rentals paid under operating leases are charged to the Consolidated statement of financial activities on a straight line basis over the lease term.

2.16 Pensions

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

2.17 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 Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group 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.

Notes to the financial statements
For the year ended 31 March 2025

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

4. Income from donations and legacies

	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Grants			
Families Team	511,319	511,319	548,422
FaithAction	692,612	692,612	726,374
Young People's Services	746,666	746,666	702,863
Total Grants	<u>1,950,597</u>	<u>1,950,597</u>	<u>1,977,659</u>
Total 2024	<u>1,977,659</u>	<u>1,977,659</u>	

5. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
FaithAction	17,291	17,291	6,884
Early Years - Little Learners Nurseries	1,413,028	1,413,028	1,121,900
Young People's Services	22,513	22,513	22,113
	<u>1,452,832</u>	<u>1,452,832</u>	<u>1,150,897</u>
Total 2024	<u>1,150,897</u>	<u>1,150,897</u>	

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Notes to the financial statements
For the year ended 31 March 2025

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest receivable	50,832	50,832	40,979
Total 2024	40,979	40,979	

7. Other income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Other income	3,780	3,780	6,295
Service charges to related charitable companies	18,705	18,705	14,877
	22,485	22,485	21,172
Total 2024	21,172	21,172	

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Notes to the financial statements
For the year ended 31 March 2025

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Young People's Services	1,236	732,339	733,575	704,098
Families Team	-	481,215	481,215	548,132
Faith Action	47,194	579,662	626,856	727,277
Early Years - Little Learners Nurseries	1,176,625	-	1,176,625	931,083
Trading activities	2,796	-	2,796	503
Support services	58,879	-	58,879	-
	<u>1,286,730</u>	<u>1,793,216</u>	<u>3,079,946</u>	<u>2,911,093</u>
	<u>912,658</u>	<u>1,998,435</u>	<u>2,911,093</u>	
Total 2024				

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Young People's Services	600,269	133,306	733,575	704,098
Families Team	402,080	79,135	481,215	548,132
Faith Action	551,710	75,146	626,856	727,277
Early Years - Little Learners Nurseries	886,778	289,847	1,176,625	931,083
Trading activities	82	2,714	2,796	503
Support services	-	58,879	58,879	-
	<u>2,440,919</u>	<u>639,027</u>	<u>3,079,946</u>	<u>2,911,093</u>
	<u>2,320,950</u>	<u>590,143</u>	<u>2,911,093</u>	
Total 2024				

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Notes to the financial statements
For the year ended 31 March 2025

9. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
Staff costs	1,709,717	1,618,519
Depreciation	16,271	8,172
Travel and subsistence	19,379	22,589
Partnership costs and programme delivery	316,080	301,875
Other project costs	118,648	139,377
Communication, marketing and administration	19,923	35,036
Beneficiary costs	65,947	64,429
Property costs	53,460	111,125
Governance and professional fees	19,219	19,828
Other staff costs	74,778	-
Agency and temporary staff	27,497	-
	2,440,919	2,320,950

Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Staff costs	385,872	344,997
Depreciation	700	7,557
Travel and subsistence	7,787	5,721
Partnership costs and programme delivery	14	23,509
Communication, marketing and administration	60,730	16,081
Property costs	74,276	58,295
I.T. costs	38,239	72,296
Governance and professional fees	23,796	15,365
Other staff costs	3,897	-
Bad debt write off	223	-
Bank interest paid	41,640	46,322
Agency and temporary staff	1,853	-
	639,027	590,143

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Notes to the financial statements
For the year ended 31 March 2025

10. Auditor's remuneration

	2025 £	2024 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	7,950	7,600
Fees payable to the Charity's auditor in respect of:		
Preparation of the Charity's consolidated annual accounts	1,960	1,890
Preparation of the Charity's subsidiary company's annual accounts	1,570	1,525
All other taxation services not included in above	980	950
	<u><u> </u></u>	<u><u> </u></u>

11. Staff costs

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Wages and salaries	1,918,108	1,796,691	1,918,108	1,796,691
Social security costs	143,090	136,128	143,090	136,128
Pension costs	34,391	30,697	34,391	30,697
Agency and temporary staff	29,350	-	29,350	-
	<u><u>2,124,939</u></u>	<u><u>1,963,516</u></u>	<u><u>2,124,939</u></u>	<u><u>1,963,516</u></u>

During the year, redundancy payments totalling £7,700 (2024: £1,841) were made to one (2024: two) employees. These payments were made in line with employment contracts. No other termination benefits or ex-gratia payments were made

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

	Group 2025 No.	Group 2024 No.	Charity 2025 No.	Charity 2024 No.
Employees	83	78	83	78
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2025 No.	Group 2024 No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	2	2

The total remuneration, benefits and pensions paid in respect of the key management personnel in the year was £295,811 (2024: £318,649).

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Notes to the financial statements
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12. Trustees' remuneration and expenses

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

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

13. Intangible assets

Group

	Goodwill £
Cost	
At 1 April 2024	35,000
At 31 March 2025	35,000
Amortisation	
At 1 April 2024	35,000
At 31 March 2025	35,000
Net book value	
At 31 March 2025	-
At 31 March 2024	-

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For the year ended 31 March 2025

13. Intangible assets (continued)

Charity

	Goodwill £
Cost	
At 1 April 2024	35,000
At 31 March 2025	35,000
Amortisation	
At 1 April 2024	35,000
At 31 March 2025	35,000
Net book value	
At 31 March 2025	-
At 31 March 2024	-

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Notes to the financial statements
For the year ended 31 March 2025

14. Tangible fixed assets

Group

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2024	1,276,877	242,245	184,557	1,703,679
Additions	65,445	10,114	-	75,559
Disposals	(117,605)	-	(75,388)	(192,993)
At 31 March 2025	1,224,717	252,359	109,169	1,586,245
Depreciation				
At 1 April 2024	185,547	240,753	174,524	600,824
Charge for the year	9,354	2,251	5,366	16,971
On disposals	(117,605)	-	(75,388)	(192,993)
At 31 March 2025	77,296	243,004	104,502	424,802
Net book value				
At 31 March 2025	1,147,421	9,355	4,667	1,161,443
At 31 March 2024	1,091,330	1,492	10,033	1,102,855

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Notes to the financial statements
For the year ended 31 March 2025

14. Tangible fixed assets (continued)

Charity

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2024	1,276,877	242,245	182,459	1,701,581
Additions	65,445	10,114	-	75,559
Disposals	(117,605)	-	(75,388)	(192,993)
At 31 March 2025	1,224,717	252,359	107,071	1,584,147
Depreciation				
At 1 April 2024	185,547	240,753	173,126	599,426
Charge for the year	9,354	2,251	4,666	16,271
On disposals	(117,605)	-	(75,388)	(192,993)
At 31 March 2025	77,296	243,004	102,404	422,704
Net book value				
At 31 March 2025	1,147,421	9,355	4,667	1,161,443
At 31 March 2024	1,091,330	1,492	9,333	1,102,155

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Notes to the financial statements
For the year ended 31 March 2025

15. Fixed asset investments

	Investments in subsidiary companies £
Charity	
Cost or valuation	
At 1 April 2024	1
At 31 March 2025	1
At 31 March 2025	-
Net book value	
At 31 March 2025	1
At 31 March 2024	1

Other investments comprise of investments in subsidiaries (see note 29).

16. Debtors

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Due within one year				
Trade debtors	129,389	158,270	129,389	158,270
Amounts owed by group undertakings	-	-	42,979	42,979
Other debtors	1,143	3,737	743	3,737
Prepayments and accrued income	139,107	50,229	139,107	50,229
	269,639	212,236	312,218	255,215

17. Current asset investments

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
COIF Charities Deposit Fund	995,000	995,000	995,000	995,000

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18. Creditors: Amounts falling due within one year

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Bank loans	25,490	22,065	25,490	22,065
Trade creditors	133,789	53,023	133,177	53,023
Other taxation and social security	31,722	32,904	31,722	32,904
Other creditors	63,647	50,584	63,647	50,584
Accruals and deferred income	225,480	652,406	225,480	652,406
	480,128	810,982	479,516	810,982
	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Deferred income at 1 April 2024	584,519	210,784	584,519	210,784
Resources deferred during the year	197,823	584,519	197,823	584,519
Amounts released from previous periods	(584,519)	(210,784)	(584,519)	(210,784)
	197,823	584,519	197,823	584,519

Deferred income relates to grant income received relating to projects which will not be delivered until after the year end. In the prior year, grant income was received for an external partner where Lifeline Community Projects did not deliver the project before the period ended.

There is a legal charge over Ambleside Avenue and Elm Park Nursery held by Barclays Bank.

19. Creditors: Amounts falling due after more than one year

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Bank loans	530,737	557,134	530,737	557,134

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Notes to the financial statements
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20. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Property fund	1,102,855	-	(16,971)	75,559	1,161,443
General funds					
General Funds	444,588	1,526,149	(1,269,759)	(29,762)	671,216
Total Unrestricted funds	1,547,443	1,526,149	(1,286,730)	45,797	1,832,659
Restricted funds					
FaithAction	256,109	692,612	(579,661)	-	369,060
Families Team	21,159	511,319	(481,216)	(30,871)	20,391
Young People	93,610	746,666	(732,339)	(14,926)	93,011
	370,878	1,950,597	(1,793,216)	(45,797)	482,462
Total of funds	1,918,321	3,476,746	(3,079,946)	-	2,315,121

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Notes to the financial statements
For the year ended 31 March 2025

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
Property fund	1,069,714	-	(15,729)	48,870	1,102,855
General funds					
General funds	196,267	1,213,048	(915,857)	(48,870)	444,588
Total Unrestricted funds	<u>1,265,981</u>	<u>1,213,048</u>	<u>(931,586)</u>	<u>-</u>	<u>1,547,443</u>
Restricted funds					
FaithAction	257,012	726,374	(727,277)	-	256,109
Families Team	20,869	548,422	(548,132)	-	21,159
Young People	94,845	702,863	(704,098)	-	93,610
	<u>372,726</u>	<u>1,977,659</u>	<u>(1,979,507)</u>	<u>-</u>	<u>370,878</u>
Total of funds	<u><u>1,638,707</u></u>	<u><u>3,190,707</u></u>	<u><u>(2,911,093)</u></u>	<u><u>-</u></u>	<u><u>1,918,321</u></u>

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Designated funds

Property fund - This fund reflects the net book value of the Group's freehold properties plus relevant plant and machinery and fixtures and fittings at the Balance Sheet date.

Net income for the year of £285,216 in the unrestricted funds relates primarily to a surplus of £239,419 accruing to the operation of the Little Learners childcare settings. Post year end the purchase of Note 28 property was completed and £223,500 has been designated for the extension and refurbishment of said property.

Restricted funds

FaithAction - To disseminate information about health and social care from The Department of Health FaithAction to grassroots voluntary sector organisation and to represent the voice of those organisations in health and care policy making. The funds received from this grant have been spent in accordance with the grant agreement.

Accrued income of £120,000 was included in the reserves but the expenditure will take place in 25/26.

The following FaithAction funds were independently audited:

- Voluntary Community and Social Enterprise (VCSE) Health and Wellbeing Alliance 23/24 for the Department of Health and Social Care

Families Team - Lifeline Community Projects is funded by the VRU (Violence Reduction Unit) through three local authorities to deliver a community and voluntary sector led parent/carer peer support network for parents of children at risk of serious youth violence. This is part of the London Mayors public health approach to violence reduction.

The London Borough of Barking and Dagenham have specifically granted Lifeline to work with families to meet the start for Life and Family Hub requirements. LifeLine have been contracted to provide two programmes;

1. Early help for parents that are low risk but have additional need.
2. Breast Feeding peer support for mothers.

Young People - Our Young People's programmes provide mentoring for young people on the edge of criminal exploitation and/or poor mental health. Through our Youth Development Workers, we deliver the award-winning VIP mentoring programme, along with weekly positive activities, holiday programmes, residential trips, and the SW!TCH Ambassador leadership programme. With support from the GLA, NHS and Local Authorities, these programmes reach 24 schools across Tower Hamlets, Barking and Dagenham, Redbridge, and Havering.

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Notes to the financial statements
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21. 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	1,161,443	-	1,161,443
Current assets	1,599,698	564,845	2,164,543
Creditors due within one year	(397,745)	(82,383)	(480,128)
Creditors due in more than one year	(530,737)	-	(530,737)
Total	1,832,659	482,462	2,315,121

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,102,855	-	1,102,855
Current assets	1,228,185	955,397	2,183,582
Creditors due within one year	(226,463)	(584,519)	(810,982)
Creditors due in more than one year	(557,134)	-	(557,134)
Total	1,547,443	370,878	1,918,321

22. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2025 £	Group 2024 £
Net income for the year (as per Statement of Financial Activities)	396,800	279,614
Adjustments for:		
Decrease in debtors	(57,403)	(103,533)
Decrease in creditors	(334,279)	372,162
Dividends, interests and rents from investments	(50,832)	(40,979)
Fixed asset depreciation charge	16,971	15,729
Interest paid	41,640	40,979
Net cash provided by operating activities	12,897	563,972

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23. Analysis of cash and cash equivalents

	Group 2025 £	Group 2024 £
Cash in hand	899,904	976,346
Investments	995,000	995,000
Total cash and cash equivalents	<u>1,894,904</u>	<u>1,971,346</u>

24. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	976,346	(76,442)	899,904
Debt due within 1 year	(22,065)	(3,425)	(25,490)
Debt due after 1 year	(557,134)	26,397	(530,737)
Short-term deposits	995,000	-	995,000
	<u>1,392,147</u>	<u>(53,470)</u>	<u>1,338,677</u>

25. Pension commitments

The Group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Group in an independently administered fund. The pension cost for the year was £34,391 (2024: £30,697). An amount of £7,690 (2024 - £8,184) was payable to the fund at the Balance Sheet date and is included in creditors.

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26. Operating lease commitments

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

	Group 2025 £	Group 2024 £
Not later than 1 year	2,227	3,717
Later than 1 year and not later than 5 years	7,205	-
	<u>9,432</u>	<u>3,717</u>

The following lease payments have been recognised as an expense in the Statement of financial activities:

	Group 2025 £	Group 2024 £
Operating lease rentals	<u>2,697</u>	<u>2,595</u>

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Notes to the financial statements
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27. Related party transactions

Lifeline Church

During the year the Charity and its Group had the following transactions with Lifeline Church (LC), a charity of which trustee Neil Jaques, is also Trustees:

- Expenses were recharged to LC totalling £7,774 (2024: £8,359).
- Expenses were recharged from LC totalling £Nil (2024: £7,544).
- At the Balance sheet date LC was owed a balance of £Nil from LCP (2024: £2,959).
- At the Balance sheet date LC owed a balance of £5,078 to LCP (2024: £Nil).

Lifeline Network International

During the period the Charity and its Group had the following transactions with Lifeline Network International (LNI), a charity of which Avril McIntyre, trustee, is also a trustee of, and John Singleton (deceased), trustee of LCP until January 2025, who was a member of key management during this period:

- Expenses were recharged to LNI totalling £4,600 (2024: £3,448).
- Expenses were recharged from LNI totalling £Nil (2024: £3,481).
- At the Balance sheet date LNI owed a balance of £4,235 to LCP (2024: £2,964).

Community Resource for Change

During the year the Charity and its Group had the following transactions with Community Resources for Change (CRC), a charity of which John Singleton (deceased) was a trustee of during the period:

- Expenses were recharged to CRC totalling £5,812 (2024: £11,314).
- Expenses were recharged from CRC totalling £7,920 (2024: £502).
- At the Balance sheet date CRC owed a balance of £4,250 to LCP (2024: £3,766).

Connected persons

Two connected persons to J Singleton (deceased) who was a trustee of LCP until January 2025 received remuneration and expenses during the year as follows:

- D Singleton received remuneration of £70,992 (2024: £64,482).
- N Singleton received remuneration of £74,623 (2024: £68,334).

No other Trustees (or any persons connected with them) received any remuneration, expenses of benefits from the Charitable Group during the year.

LifeLine Community Projects
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Notes to the financial statements
For the year ended 31 March 2025

28. Post balance sheet events

In June 2025, the charity completed the purchase of a new building for £455,000. As the transaction was completed after the year-end, it is disclosed as a non-adjusting event after the reporting period. The purchase will be reflected in the next year's financial statements. The trustees do not consider this event to have an impact on the charity's ability to continue as a going concern.

29. Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Principal activity
Lifeline Enterprises Ltd	05130976	Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS	IT support services

Class of shares	Holding	Included in consolidation
Ordinary	100%	Yes

The financial results of the subsidiary for the year were:

Name	Deficit for the year £	Net liabilities £
Lifeline Enterprises Ltd	(2,796)	(999)

The investments in subsidiaries are all stated at cost less impairments.

Accounts

Registered number: 03951096
Charity number: 1084634

LifeLine Community Projects
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Trustees' report and financial statements

For the year ended 31 March 2024

LifeLine Community Projects
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Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 March 2024

Trustees	Mr P Akerman Mr N Jaques Mr J Singleton Mr T King Mr H Yung Mr C Kapnisis (appointed 30 October 2024)
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Company registered number	03951096
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Charity registered number	1084634
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Registered office	Lifeline House 25 Neville Road Dagenham Essex RM8 3QS
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Independent auditors	Kreston Reeves LLP Chartered Accountants 9 Donnington Park 85 Birdham Road Chichester West Sussex PO20 7AJ
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Bankers	CAF Limited PO Box 289 West Malling Kent ME19 4TA NatWest Ground Floor Gredley House 1 - 11 Broadway London E15 4BQ Metro Bank 1 Southampton Row London WC1B 5HA
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Trustees' report
For the year ended 31 March 2024

The Trustees present their annual report together with the audited financial statements of Charity (the "charity") for the year ended 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the Charity qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Charity's objects are:

- i. The advancement of education principally through the provision of nursery facilities, English language teaching for those for whom English is not a first language, marriage and parenting courses and personal and social development education for young persons;
- ii. To relieve persons in need, hardship or distress including through the provision of material assistance, advice and advocacy, and training for those in need of such assistance;
- iii. To advance the Christian faith (though not by limitation) through the provision of counselling and training with the aim of maintaining and promoting marriage and parenting values;
- iv. To promote charitable purposes for the benefit of the public in the following ways:
 - a) The preservation and protection of health;
 - b) The provision of facilities for recreation or other leisure time occupation in the interest of social welfare for persons who have need of such facilities by reason of their youth, age infirmity or disablement, poverty or social and economic circumstance with the object of improving the conditions of life for such persons; and
 - c) The provision of training with the object of relieving unemployment.

The Trustees have designated funds from reserves to ensure the charity can achieve its objectives on a sustainable basis. Details of reserves set aside can be seen in note 20 of the accounts.

The policies adopted in furtherance of these objects are to raise funds and receive contributions, to borrow money, to purchase, lease, exchange or otherwise acquire any land, buildings, to hold property as tenants, to make donations, to make grants, to invest the monies of the Charity, to establish subsidiary companies to act as agents, to promote or carry out research and publish the results of it in furthering the objects. There has been no change in these during the year.

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

Early Years – Little Learners Nurseries

At financial year end the average FTE occupancy for the successful Havering nurseries is:

- 98.9% - Little Learners St Nicholas branch
- 98.9% - Little Learners Ambleside Branch

This is a credit to the Nursery Managers for highly effective place management.

The team continues to grow and develop through ongoing training and adopting good practices issued by Havering and early years advisors. Parent partnership continues to be a priority of our childcare provision, this year's highlights were:

- Introduction of a lending library
- Release of Information bags to support families with stages of child development following covid and changes in the demographics of the area
- Introduced annual parent evening for both nursery sites were held which enabled the families to take time in speaking to the staff about their child's development.
- In July 2023 our annual graduation ceremony was hosted for the children and their families moving onto school.

Both little learners nurseries continue to hold a high rating of between 9.9 and 10 on <https://www.daynurseries.co.uk/> thanks to the reviews published by our families.

In June 2023 Ofsted granted Little Learners St Nicholas nursery a good rating and the division launched its updated nursery website in August 2023.

In July 2023 Little Learners St Nicholas implemented a full property renovation plan which completes November 2024. The renovation was possible due to closure of the loss-making Ilford setting and the Ambleside setting reaching full occupancy. The renovation is staged in phases to ensure the nursery continues to remain open with a full service. All staff, children and families are enjoying the new updated look.

In November 2022 storm Claudio caused cladding to fall from the tower block into the nursery's outside play area culminating in Little Learners Ilford closing its doors in May 2023. The Lease was due to end February 2024. However, due to the cladding incident the nursery was not fit for purpose to deliver the Early years' framework. The landlord took possession of the property on 18th September 2023.

In January 2024 the nursery division filled all vacancies following a lengthy 9-month recruitment process due to national recruitment shortage within the early years sector. This was achieved by modifying the pay scale and improving systems to retain and progress existing employees through their career.

At year end both settings are fully staffed and operating efficiently the focus for FY24/25 is to secure a 3rd setting using the expansion loan from Barclays bank.

Trustees' report
For the year ended 31 March 2024

Young People's Services

Our unwavering commitment to supporting young people remains at the core of our work, particularly those on the edge of poor mental health, school exclusion, and serious youth violence. Our mission is to support these vulnerable young people to become agents for change within their communities. This year we have developed our community based mentoring, continued our positive activities and provided up to 37 school days of mentoring per week across 5 boroughs, with a dedicated team comprising 2 managers, 2 Lead Youth Development Workers, and 10 Youth Development Workers. Our services, known as SW!TCH, focus on six key areas of influence;

SW!TCH Futures

The SW!TCH team has been able to support 554 young people in 1:2:1 mentoring sessions across five boroughs this last year. We provide support to young people based in schools from the ages of 11 to 18 and warm referrals to our SW!TCH Communities and SW!TCH Ambassador programme.

We are also pleased to have continued the partnership with the London Borough of Barking and Dagenham to provide intensive mentoring in 4 schools where staff where 3.5 staff were placed full time. This enabled us to have a greater influence on the whole school community.

A significant focus this past year has been on impact measurement and demonstrating our effectiveness. SW!TCH Futures, has a measurable, data-supported, positive impact on the young people we support. While we always knew our work made a difference, we now have the evidence to substantiate this claim and a benchmark to progress against. Moreover, as we delve deeper into the data, we will be able to further enhance our impact using the data to improve our performance. The data now clearly demonstrates the essential nature of our services to the wellbeing and safety of young people in our community.

New funding from the Mayor of London has enabled us to expand our mentoring services into the community, beyond the confines of schools. This development has facilitated referrals from other agencies to our services. In response to this new community-based mentoring programme, we have developed online referral forms and new referral pathways, building a comprehensive referral database. While the new community-based mentoring has presented its challenges and learning moments, we are actively addressing these.

SW!TCH Ambassadors

This programme is our key tool in the training of young people in becoming agents for change within their communities. During the October holidays, we conducted a 3-day Ambassador training residential, training 18 young Ambassadors. These Ambassadors have been instrumental in reviewing and developing services, planning activities, and representing LifeLine to partners and funders. Young people have also supported in the delivery of outreach and football activities as peer leaders and are being trained to become sessional youth development workers.

This year, SW!TCH Ambassadors have also contributed to a campaign in Redbridge to train active bystanders to deescalate violence against women and girls, participated in a charity carwash project with Healthwatch Barking & Dagenham, co-led a cross-borough netball tournament, took part in The Big Help

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Out, and engaged in the Young People Affected by Violence (YPAV) steering group facilitated by the Greater London Authority.

SW!TCH Communities

We offer positive activities across the five East London Boroughs that we mentor in Activities include boys and girls football, netball/basketball, fitness, boxercise, roller-skating, arts and our Girls' Hub.

The purpose of the activities is to provide young people with positive and diversionary alternatives to risky behaviour patterns, negative peer influences, etc.; to support them to make new friends, build confidence and improve their social and emotional wellbeing. Activities include our embedded mentoring model, where we devote time for short 1:1 catch-ups with the youth worker and with support to access our main SW!TCH mentoring programme where the young person is displaying significant need or risk factors.

Through SW!TCH Communities we partner with the Families Team to provide the adult focussed outreach, engaging and training adults in the community to become activity volunteers alongside our qualified youth workers - promoting better intergenerational relationships and understanding.

SW!TCH Training

Our collaboration with London Youth continues to flourish, with the second cycle of workshops successfully engaging approximately 70 organizations. Funded by the Mayor of London the training sessions focus on the Mentoring Quality Framework, and are developed and delivered by Lifeline in recognition of our mentoring expertise.

Additionally, we support the Barking and Dagenham Children and Young People's Providers Forum, which now boasts 48 members. This forum fosters collaboration, information sharing, and key engagement with the local authority.

Through Streetgames, we have extended support to smaller organizations across Barking & Dagenham, Havering, and Redbridge. These organizations required diverse support to better serve the young people they work with. Streetgames has consistently conducted training needs analyses to identify the resources and training necessary for understanding and implementing the framework, and to ensure staff capacity for its completion.

These efforts exemplify our commitment to enhancing the capacity and effectiveness of organizations working with young people across London.

SW!TCH Lives

The Serious Group Violence (SGV) contract with Havering remains focussed on a small group of young people. We have focussed on building presence and relationships with referral partners to fully utilise the resource. Through this programme we work more intensively with young people often as the lead professional attending various multi-agency meetings and liaising with other agencies. The approaches developed through this programme create the foundations for our new community-based mentoring programme.

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There have been several serious incidents in across the boroughs involving serious youth violence, necessitating emergency strategy meetings and outreach in key locations, supported by critical incident funding. We partner with the family team to provide a whole community response and are recognised as one of the leading organisations in the area, possessing first-hand knowledge of gang intelligence and providing comprehensive care and support for young people involved in or at risk of serious youth violence.

SW!TCH Minds

Thanks to the North Central East London CAMHS Provider Collaborative 2023/24 Grant Scheme (NCEL) and the London Borough of Havering, we are now able to provide one-on-one mentoring to an additional 20 young people across two schools in Havering. This funding was granted to address the rising concerns about mental health among young people. In collaboration with Sycamore Trust and HBBS Counselling, we offer specialized support to young people with autism and special educational needs.

Families Team

Formally known as 'Adult Services' this division is now one year old. With the new name the team is also carrying the mantra 'connecting families and communities' to reflect the work we do. We recognise isolation and a lack of community has a major impact on some of the most vulnerable people in our community. The focus of this team is to help people build community and to make them less dependent on statutory services. The team consists of two managers, seven delivery staff working across 4 different projects in three boroughs and a social media editor.

SW!TCH Communities

Once again, we were recommissioned by the three boroughs to run the Capacity Building project.

Havering - Partnering with the Local Authority we have provided the community engagement element under the 'Love The Hill' project in Harold Hill since November 2021, with Lifeline core to its inception and continuation. This year we have worked closely with the borough to encourage membership and the flow of information via a Rapid Response Group and liaised with other organisations intermittently involved in the project to ensure our community services and sessions dovetailed. We provided weekly workshops and brought the community together in a weekly games club, the knitting natterers, and working in conjunction with the Harold Hill wombles to refill the planters all around Harold Hill shops.

Changes to the VRU funding strategy have brought the funding for this programme to a close at the end of this year but we will be able to maintain a presence in the area through the parent champions network. We are also seeking alternative funding to revive the programme.

Redbridge – Due to the success of this project Redbridge Local Authority moved it from Hainault to Barkingside. We provided weekly intergenerational community boxing sessions, weekly workshops, monthly training sessions, and established a vibrant rapid response groups for both community and professionals. The Rapid Response Groups exchanged vital information throughout the year leading to identification of young people at risk, those posing a threat to young people in social situations, and information about no go areas and drug dealing hotspots. The project was earmarked by the borough to continue for another year but the above mentioned changes to VRU funding specifications meant it has been moved to Ilford Lane.

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Trustees' report **For the year ended 31 March 2024**

Barking & Dagenham – This year the project moved from Gascoigne to The Heathway and we were asked to deliver all elements of the VRU Capacity Building strategy. Our workshops and training sessions were very well attended, as was our community trip to the theatre. We have also been able to establish a vibrant weekly Games Club at the Heathway library, with whom we built an excellent working relationship, culminating in our Chairing of the East Locality Partnership Forum.

Parent Champions Network

Like the Capacity building projects, PCCN was also recommissioned by the three boroughs to continue our work with the parents. We have been able to continue providing training to over 60 parent champions and have moved to using a training provider from a local adult college. Our parents have been able to attend training sessions such as; understanding anxiety and working with children that take part in criminal and anti-social behaviour.

We have converted this programme from being a network of parents into a community of volunteers that are actively supporting other parents in their communities. This programme is driving forward LifeLine's wider volunteer offer.

We have had several intergenerational cross borough trips and have provided families that have been faced with financial difficulties with family trips giving them the opportunity to bond with their children without worrying about the cost. Our parent champions network has been shaping our family support offer and has enabled us to support families that working with social services and at risk of school exclusions.

Infant Feeding

Our new Infant Feeding Programme that we work in partnership with Mind, funded by LBBD, highlights the importance of building a supportive community through shared experiences. This programme allows parents to share their breastfeeding and infant feeding journeys with new families in need of support. We recruited 26 peer supporters and have started the training with an external provider. While the coordinators offer stay and play sessions focused on infant feeding, online support, home visits, and one-on-one sessions throughout the Barking and Dagenham borough. We currently offer a total of seven sessions per week, with plans to offer more once we have fully trained peer supporters.

We hosted a Community Baby Shower, a successful event with a high number of parents attending and several new mothers signing up to become volunteers. Our Community Baby Shower provided parents with no recourse to public funds an opportunity to celebrate their pregnancy, meet other parents, and access sexual health advice. They were also able to take home gifts of baby essentials made by staff.

Early Help

As part of a consortium, we have been working on an early help contract aimed at supporting families with children under the age of two. Our role in this contract involves providing both emotional and practical support to these families. This includes helping parents navigate the challenges of early childhood, offering guidance and resources, and ensuring they have access to the necessary services to foster a healthy and supportive environment for their young children. Over the year our senior family support worker offered support to 18 families, some of these families were signposted to FaithActions

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Creative English programme. We were also able to support parent's to resolve housing issues and help teen parents in money management and accessing emergency funds and resources.

FaithAction

FaithAction was established 18 years ago and exists to support faith-based and community groups that seek to serve their wider communities. There are four main areas of work where this is done.

- 1) Government department and policy input – namely in the DHSC & NHS *VCSE Health and Wellbeing Alliance*, and consultative relationships with DLUHC and DCMS.
- 2) *All Party Parliamentary Group on Faith and Society (APPG)* and the *Faith Covenant*.
- 3) Cohesion, Participation and Integration with *Creative English*.
- 4) Local projects which provide models of faith-based solutions and reach.

Barking and Dagenham's Healthwatch service is hosted with the FaithAction due to the team's experience and knowledge in health policy and engagement.

Healthwatch

Volunteers: We have seen an increase of volunteering this year with big events involving young people from Lifeline's SWITCH Futures programme providing Community Carwashes (with a care home visit planned). We have engaged and established volunteers and provided more targeted work placements for students and those seeking to get into work.

Community Dental project: This project was looking at the access and quality of service for those with additional needs and who cannot use regular dental services. This is a good service with some small issues around access and the lack of a reception.

EHCP Project (Education Health Care Plan): We had a strong response from those trying to use the service and there are some attempts to improve the system. We will continue to monitor this area.

Social care access for the Asian community: The barriers seem to be varied, including cultural and language, but also more subtle things, such as a desire to see staff from the Asian community.

Mental health & social prescribing: There is a general lack of awareness of social prescribing.

Enter and View continues to be a useful tool where the Healthwatch staff team (often with volunteers) can visit services and get a snapshot of the user experience. This year we conducted 3 Enter and Views.

A community event on health and well-being in Barking attracted more than 100 local residents and a number of local organisations were able to showcase their offers.

See more details of this year's work here; www.healthwatchbarkinganddagenham.co.uk/you-said-we-did/area/annual-reports

Health & Well-Being Alliance (DHSC, NHS)

The FaithAction team have continued this year to get the highest rating (Green) at the quarterly monitoring and have been used as an exemplar.

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The work on suicide prevention was well received. This involved creating a resource for practitioners on faith and suicide prevention.

The work on faith and social prescribing has been completed in Tower Hamlets. We are considering a publication of this work, as the team often are asked to speak or be on panels at various events. We have developed a measure of recognisable expertise.

The BAME maternity outcome work has received a welcome boost, with the NHS wanting to co-badge the resulting toolkit for faith leaders. This work has become the focus of the new financial year with a Westminster event in planning.

FaithAction has continued to play a full role in the HWA and there continues to be many settings into which we are invited, to represent the sector or give input from our work.

Creative English for Health: Birmingham City Council & Greater Manchester

After a successful pilot year of delivery in Birmingham of the Creative English and Health, this work has been recommissioned for 23-24. The initial course focused on health literacy and respiratory health, this year's programme (Yr2) was more targeted on cardiovascular health. Hubs were established across 10 locations in Birmingham, to reach a wide community.

Despite a very strong over-delivery from our team, Birmingham has changed its funding regime, so this programme was not able to continue into a 3rd year. However, on the back of the partnership with a number of hubs focus on Infant health, we are now trialling a 3-hub infant health model of Creative English, which will hope will grow to 10 locations in the future.

The success for the Birmingham programme for 22-23 was illustrated in the external evaluation we had commissioned following that. After much discussion, a Creative English and health programme started in Greater Manchester in September 2023. This was delivered over a much tighter timeframe however the team rose to the challenge.

Creative English in East London

FaithAction won 2 small contracts for Barking & Dagenham (Creative English and health) and Tower Hamlets (Creative English – original). These started later in the financial year and will build on materials which have already been tried and tested.

Hong Kong – Creative English - The Café Connect

The Café Connect programme was again extended to last until March 2024. This was delivered in 2 existing locations: London and Yorkshire, and a further new location in the East of England.

Increasingly migrants from Hong Kong are settling in well, so next year DLUHC is looking at a different type of programme, which has been now delayed by the General Election.

We are now making Café Connect and Creative English available through our licence programme, so faith and community groups can purchase these programmes directly.

Trustees' report
For the year ended 31 March 2024

Tower Hamlets Interfaith Forum (THIFF) & Faith Health Action Partnership (FHAP)

The new-look board is taking shape at THIFF with two new board members. FaithAction has overseen this transition and given the members a practical purpose with the CHAP programme.

Building on the work in Tower Hamlets (as demonstrated in the external evaluation), all faith groups have been invited to design projects and to be part of the Faith Health Action Partnership. Delivery of these programme will be in 24/25. The team provides help to get projects designed and approved, with each member of the team having a small case load of organisations to support (a model that was developed in Tower Hamlets.)

Churches Health Action Partnership (CHAP)

This programme has been recommissioned part way through the year. This will involve larger projects than last year, and more bespoke budget applications. This is currently in the design stage, with activity to be completed in the next year.

Faith Leaders Network(FLN) & FHAP

The Barking and Dagenham FLN has been given new energy, with a new pot of funding from the council. FaithAction is administering the funding, for local groups to deliver faith and health programmes.

The APPG, Faith Covenant

32 Faith Covenants have now been signed (with several locations renewing their Faith Covenants periodically). Most notable was West Midlands Combined Authority and Mayor and Greater Manchester and Mayor. The first in Scotland was signed in Dundee. An estimated 9 million people now live in a Faith Covenant area in the UK.

The APPG held its AGM and an event on the Faith New Deal in February, where the Faith Minister, Baroness Scott, gave the keynote speech.

Achievements and performance

a. Main achievements of the Charity

Details of the key achievements of the charity during the year can be summarised as:

- Established the Families Team with the purpose of 'Connecting Families and Communities' with 9 members of staff.
- Little Learners Ambleside had first Ofsted visit and achieved a 'good'.
- Little Learners St Nic was awarded 'good' again by Ofsted.
- Closed Ilford Nursery and moved the division from 21% to contributing £297,450 or 27% to core costs.
- Ilford Nursery lease was ending in February 24. After closing the business in May 23 and negotiating with the landlord taking position on the 18th Sept 23 a saving of £67,000 plus dilapidations as made.
- Expanded our SW!TCH Futures programme by offering community based mentoring.
- Developed our use of our CRM to help monitor our work, report to funders and demonstrate impact.

Trustees' report
For the year ended 31 March 2024

- Demonstrated the impact of our mentoring programme on wellbeing, attendance and behaviour. Data gathered from our SW!TCH Futures programme showing the following impact on young people receiving mentoring for more than 12 weeks;
 - 7 point improvement in wellbeing measured by the Warwick Edinburgh Mental Wellbeing Scale – moving young people from below average wellbeing to above average wellbeing. For the young people in the lowest 10% of wellbeing our programme improves their wellbeing by over 80%.
 - 66% of young people sustained or improved their school attendance
 - 65% reduction of the number of reports given to young people
 - 79% reduction of inclusion days
 - 22% reduction in suspensions

b. Financial review and reserves policy

Results for the year ended 31 March 2024 are given in the Consolidated Statement of Financial Activities. The assets and liabilities are given in the Consolidated Balance Sheet. The financial statements should be read in conjunction with the related notes.

In summary, income amounted to £3,190,707 (2023: £2,618,283) and expenditure to £2,911,093 (2023: £2,694,640). There is a resulting net surplus for the year of £279,614 (2023: net deficit £76,357). As at 31 March 2024, the total net reserves of the company stood at £1,918,321 (2023: £1,638,707) of which £1,102,855 (2023: £1,069,714) is held in designated funds, £370,878 (2023: £372,726) in restricted funds and £444,588 (2023: £196,267) is held in general reserves.

The entirety of our Designated Funds are held in the Property Fund. This fund reflects the net book value of the Group's freehold nursery properties.

The policy of the Charity is to maintain cash free reserves at a level to cover six months of essential core operations.

For the year ended 31 March 2024 six months of essential core operating costs equal £464,731 and the general reserves of the Charity stood at £444,588.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained and used to meet its other strategic priorities.

The unrestricted funds include the free reserves held by the Charity (see note 20). The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

The Trustees have assessed the major risks to which the Charitable Group is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The major risk identified is potential fall in income.

Structure, governance and management

a. Constitution

Lifeline Community Projects is registered as a charitable company limited by guarantee, incorporated on 20 March 2000. The Charitable Company was established under a Memorandum of Association which established the objects and powers of the Charity and is governed under its Articles of Association. The Charitable Group is made up of the Charity, Lifeline Community Projects, and one subsidiary, Lifeline Enterprises Limited. Note 30 provides more detail about these subsidiaries.

The Trustees, who are also the Directors for the purpose of company law, and who served during the year were:

Mr P Akerman

Mr N Jaques

Mr J Singleton

Mr T King

Mr H Yung

The principal oversight role of the Trustees (who are also the legal directors of the Company) is to ensure good governance of the organisation. They carry out regular scanning of Lifeline's operating business environment and take account of the financial and business implications of the decisions they make. The Trustees met on a quarterly basis to review finance and key management decisions.

We audit the composition of our Trustee Board on a regular basis to identify any skills gaps. Where new Trustee(s) need to be recruited, we identify appropriate candidates, conduct interviews and then appoint. We also arrange training for the Trustee Board to address results from the skills audit. Inductions are organised to bring together new and existing Board Members.

b. Methods of appointment or election of Trustees

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

c. Financial risk management

The Trustees have assessed the major risks to which the Group and the Charity are exposed, in particular those related to the operations and finances of the Group and the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

Our plans for the next three years are to:

- To be mentoring in 60 secondary schools across 6 different local authorities.
- Extend our YPS offer into 2 new locations

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- Families Team to be active across 5 boroughs with more secure funding over 3 boroughs including a package or flexible family support.
- Families team to implement our CRM for their monitoring and evaluation.
- HealthWatch to expand.
- Establish a chain of 5 nurseries.
- Support organisation across the country to reach the most vulnerable young people.
- Establish a new programme such as SWITCH Health or SWITCH Rights.
- Lead youth work providers in making the case for effective youth work funding through demonstrating the impact of youth work through the effective collection of impact data.
- Using the new developments in Creative English for health course (CVD, Immunisation and Infant health) to influence local public health practice towards at risk groups. Mobilising local VCFSE to reach and deliver into vulnerable groups.
- FaithAction to work on developing faith Covenant, such as in 2 regional settings such as county council or combined authority areas. Also to continue to develop 'new markets' for the Faith Covenant for other sectors, such as NHS / ICS.

Relationships with related parties

Lifeline Community Church, Lifeline Network International and Community Resources for Change are closely linked to Lifeline Community Projects. However, each organisation is a separately registered charity with distinct charitable objectives.

Related party transactions are disclosed in note 29 to the accounts.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their 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 judgements 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 Group will continue in business.

Lifeline Community Projects
(A company limited by guarantee)

Trustees' report
For the year ended 31 March 2024

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

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

Auditor

The auditor, Kreston Reeves LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

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



Mr H Yung
Trustee
Date 17.12.24

LifeLine Community Projects
(A company limited by guarantee)

Independent auditors' report to the Members of LifeLine Community Projects

Opinion

We have audited the financial statements of LifeLine Community Projects (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Charity balance sheet, the Consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2024 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

LifeLine Community Projects
(A company limited by guarantee)

Independent auditors' report to the Members of LifeLine Community Projects (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report to the Members of LifeLine Community Projects (continued)

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the Charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to child protection and safeguarding, health and safety and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006 and other relevant charity legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure, and management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud, and review of the reports made by management; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Performing analytical procedures with automated data analytics tools to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Physical inspection of tangible assets susceptible to fraud or irregularity; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that

Independent auditors' report to the Members of LifeLine Community Projects (continued)

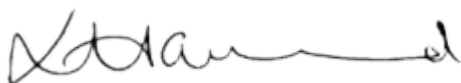
are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Kreston Reeves LLP

Chartered Accountants

Chichester

23 December 2024

LifeLine Community Projects
(A company limited by guarantee)

Consolidated Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	-	1,977,659	1,977,659	1,589,796
Charitable activities	5	1,150,897	-	1,150,897	1,005,110
Investments	6	40,979	-	40,979	7,306
Other income	7	21,172	-	21,172	16,071
Total income		1,213,048	1,977,659	3,190,707	2,618,283
Expenditure on:					
Charitable activities	8	931,586	1,979,507	2,911,093	2,694,640
Total expenditure		931,586	1,979,507	2,911,093	2,694,640
Net movement in funds		281,462	(1,848)	279,614	(76,357)
Reconciliation of funds:					
Total funds brought forward		1,265,981	372,726	1,638,707	1,715,064
Net movement in funds		281,462	(1,848)	279,614	(76,357)
Total funds carried forward		1,547,443	370,878	1,918,321	1,638,707

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 24 to 46 form part of these financial statements.

LifeLine Community Projects
(A company limited by guarantee)
Registered number: 03951096

Consolidated balance sheet
As at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	1,102,855	1,069,714
Current assets			
Debtors	16	212,236	108,703
Investments	17	995,000	660,000
Cash at bank and in hand		976,346	879,329
		<u>2,183,582</u>	<u>1,648,032</u>
Creditors: amounts falling due within one year	18	(810,982)	(434,632)
Net current assets		<u>1,372,600</u>	<u>1,213,400</u>
Total assets less current liabilities		<u>2,475,455</u>	<u>2,283,114</u>
Creditors: amounts falling due after more than one year	19	(557,134)	(644,407)
Total net assets		<u><u>1,918,321</u></u>	<u><u>1,638,707</u></u>
Charity funds			
Restricted funds	20	370,878	372,726
Unrestricted funds	20	1,547,443	1,265,981
Total funds		<u><u>1,918,321</u></u>	<u><u>1,638,707</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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



Mr H Yung
Trustee

The notes on pages 24 to 46 form part of these financial statements.

LifeLine Community Projects
(A company limited by guarantee)
Registered number: 03951096

Charity balance sheet
As at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	1,102,155	1,069,714
Investments	15	1	1
		1,102,156	1,069,715
Current assets			
Debtors	16	255,215	151,589
Investments	17	995,000	660,000
Cash at bank and in hand		932,270	835,238
		2,182,485	1,646,827
Creditors: amounts falling due within one year	18	(810,982)	(433,322)
Net current assets		1,371,503	1,213,505
Total assets less current liabilities		2,473,659	2,283,220
Creditors: amounts falling due after more than one year	19	(557,134)	(644,407)
Net assets excluding pension asset		1,916,525	1,638,813
Total net assets		1,916,525	1,638,813
Charity funds			
Restricted funds	20	370,878	372,832
Unrestricted funds	20	1,545,647	1,265,981
Total funds		1,916,525	1,638,813

The Charity's net movement in funds for the year was £277,818 (2023 - £(74,357)).

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

LifeLine Community Projects
(A company limited by guarantee)
Registered number: 03951096

Charity balance sheet (continued)
As at 31 March 2024

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

A handwritten signature in black ink, appearing to be 'H Yung', written in a cursive style.

Mr H Yung
Trustee

The notes on pages 24 to 46 form part of these financial statements.

LifeLine Community Projects
(A company limited by guarantee)

Consolidated statement of cash flows
For the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities (note 24)	522,993	(124,589)
Cash flows from investing activities		
Dividends, interests and rents from investments	40,979	7,306
Purchase of tangible fixed assets	(48,870)	(214,378)
Net cash used in investing activities	(7,891)	(207,072)
Cash flows from financing activities		
New borrowings	-	664,024
Repayments of borrowing	(83,085)	(1,741)
Net cash (used in)/provided by financing activities	(83,085)	662,283
Change in cash and cash equivalents in the year	432,017	330,622
Cash and cash equivalents at the beginning of the year	1,539,329	1,208,707
Cash and cash equivalents at the end of the year (note 23)	1,971,346	1,539,329

The notes on pages 24 to 46 form part of these financial statements

Notes to the financial statements
For the year ended 31 March 2024

1. General information

Lifeline Community Projects is a private company limited by guarantee incorporated in England and Wales. The objectives of the Charity are as set out in the Trustees Report. The registered office is Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS.

2. Accounting policies

2.1 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 Companies Act 2006. Lifeline Community Projects 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.

The financial statements are prepared in sterling, which is the functional currency of the Charitable Group. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Group and its wholly owned subsidiary undertaking, Lifeline Enterprises Limited. The results of the subsidiary are consolidated on a line by line basis.

The Group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Notes to the financial statements
For the year ended 31 March 2024

2. Accounting policies (continued)

2.3 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.

Cash donations are recognised on receipt. Other donations are recognised once the charitable group has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are included in the Consolidated 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.

Sales within charitable activities includes fees receivable for the provision of nursery care. Income from trading activities includes income from the Community Connect Project, income is received in exchange for services and is recognised when entitlement has occurred.

Investment income includes rent receivable under operating leases and bank interest. Other income includes intercompany service charges made to associated charities.

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.

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

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office, finance and governance costs which support the Charitable Group's activities. These costs have been allocated between the various charitable activities as set out in a note to the accounts.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the Charitable Group.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about whether the timing of the grant or the amount of grant payable.

All expenditure is inclusive of irrecoverable VAT.

Notes to the financial statements
For the year ended 31 March 2024

2. Accounting policies (continued)

2.5 Government grants

Government grants are credited to the Consolidated statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

2.8 Intangible assets and amortisation

Goodwill represents the excess of the cost of acquisition of unincorporated businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill shall be considered to have a finite useful life, and shall be amortised on a systematic basis over its life.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset over their estimated useful lives, on the following bases:

Goodwill on acquisition of nurseries	-	% 3 years
Goodwill on acquisition of share capital in subsidiaries	-	% 10 years

2.9 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,500 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.

Notes to the financial statements
For the year ended 31 March 2024

2. Accounting policies (continued)

2.9 Tangible fixed assets and depreciation (continued)

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following bases:

Freehold property	-	no depreciation
Freehold property refurbishments	-	20% straight line
Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Consolidated statement of financial activities.

Where grant funding is received to purchase plant and equipment as a requirement for the delivery of a specific project, the cost is written off in the year of purchase.

Expenditure on leasehold properties is depreciated over the length of the least remaining or in full in the year of expense, subject to the discretion of the Senior Management Team.

2.10 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.11 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.12 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.

Notes to the financial statements
For the year ended 31 March 2024

2. Accounting policies (continued)

2.13 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 Consolidated statement of financial activities as a finance cost.

2.14 Financial instruments

The Group 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.

2.15 Operating leases

Rentals paid under operating leases are charged to the Consolidated statement of financial activities on a straight line basis over the lease term.

2.16 Pensions

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

2.17 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 Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group 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.

Notes to the financial statements
For the year ended 31 March 2024

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

4. Income from donations and legacies

	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Grants			
Families Team	548,422	548,422	256,592
FaithAction	726,374	726,374	725,341
Young People's Services	702,863	702,863	607,863
	<u>1,977,659</u>	<u>1,977,659</u>	<u>1,589,796</u>
Total Grants			
	<u>1,977,659</u>	<u>1,977,659</u>	<u>1,589,796</u>
Total 2023	<u>1,589,796</u>	<u>1,589,796</u>	

5. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
FaithAction	6,884	-	6,884	14,867
Early Years - Little Learners Nurseries	1,121,900	-	1,121,900	974,883
Young People's Services	22,113	-	22,113	15,360
	<u>1,150,897</u>	<u>-</u>	<u>1,150,897</u>	<u>1,005,110</u>
Total 2023	<u>991,405</u>	<u>13,705</u>	<u>1,005,110</u>	

LifeLine Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Interest receivable	40,979	40,979	7,306
Total 2023	7,306	7,306	

7. Other income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Other income	6,295	6,295	1,350
Service charges to related charitable companies	14,877	14,877	14,721
	21,172	21,172	16,071
Total 2023	16,071	16,071	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Charitable activities	931,586	1,979,507	2,911,093	2,694,640
Total 2023	1,175,775	1,518,865	2,694,640	

LifeLine Community Projects
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Notes to the financial statements
For the year ended 31 March 2024

9. Analysis of expenditure by activities

	Direct costs 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	2,320,950	590,143	2,911,093	2,694,640
Total 2023	2,183,194	511,446	2,694,640	

Analysis of direct costs

	Total funds 2024 £	Total funds 2023 £
Staff costs	1,618,519	1,429,363
Depreciation	8,172	1,182
Travel and subsistence	22,589	13,641
Partnership costs and programme delivery	301,875	266,488
Other project costs	139,377	172,506
Communication, marketing and administration	37,132	37,131
Beneficiary costs	69,044	35,480
Property costs	124,242	227,403
	2,320,950	2,183,194

LifeLine Community Projects
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Notes to the financial statements
For the year ended 31 March 2024

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2024 £	Total funds 2023 £
Staff costs	344,997	283,003
Depreciation	7,557	6,159
I.T. costs	71,208	71,359
Communication	145,295	134,912
Travel and subsistence	5,721	4,529
Governance costs	15,365	11,484
	590,143	511,446

10. Auditors' remuneration

	2024 £	2023 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	14,358	11,208

LifeLine Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

11. Staff costs

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Wages and salaries	1,796,691	1,568,151	1,796,691	1,568,151
Social security costs	136,128	118,039	136,128	118,039
Pension costs	30,697	26,176	30,697	26,176
	<u>1,963,516</u>	<u>1,712,366</u>	<u>1,963,516</u>	<u>1,712,366</u>

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

	Group 2024 No.	Group 2023 No.	Charity 2024 No.	Charity 2023 No.
.	<u>78</u>	<u>77</u>	<u>78</u>	<u>77</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2024 No.	Group 2023 No.
In the band £60,001 - £70,000	1	-
In the band £70,001 - £80,000	2	2

The total remuneration, benefits and pensions paid in respect of the key management personnel in the year was £318,649 (2023: £304,269).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

LifeLine Community Projects
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Notes to the financial statements
For the year ended 31 March 2024

13. Intangible assets

Group

	Goodwill £
Cost	
At 1 April 2023	90,000
Impairments	(55,000)
At 31 March 2024	35,000
Amortisation	
At 1 April 2023	90,000
Impairment charge	(55,000)
At 31 March 2024	35,000
Net book value	
At 31 March 2024	-
At 31 March 2023	-

LifeLine Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

13. Intangible assets (continued)

Charity

	Goodwill £
Cost	
At 1 April 2023	90,000
Impairments	(55,000)
At 31 March 2024	<u>35,000</u>
Amortisation	
At 1 April 2023	90,000
Impairment charge	(55,000)
At 31 March 2024	<u>35,000</u>
Net book value	
At 31 March 2024	<u><u>-</u></u>
At 31 March 2023	<u><u>-</u></u>

LifeLine Community Projects
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Notes to the financial statements
For the year ended 31 March 2024

14. Tangible fixed assets

Group

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2023	1,230,105	242,245	182,459	1,654,809
Additions	46,772	-	2,098	48,870
At 31 March 2024	1,276,877	242,245	184,557	1,703,679
Depreciation				
At 1 April 2023	177,375	239,260	168,460	585,095
Charge for the year	8,172	1,493	6,064	15,729
At 31 March 2024	185,547	240,753	174,524	600,824
Net book value				
At 31 March 2024	1,091,330	1,492	10,033	1,102,855
At 31 March 2023	1,052,730	2,985	13,999	1,069,714

Charity

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2023	1,230,105	242,245	182,459	1,654,809
Additions	46,772	-	-	46,772
At 31 March 2024	1,276,877	242,245	182,459	1,701,581
Depreciation				
At 1 April 2023	177,375	239,260	168,460	585,095
Charge for the year	8,172	1,493	4,666	14,331
At 31 March 2024	185,547	240,753	173,126	599,426

LifeLine Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

14. Tangible fixed assets (continued)

Charity (continued)

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Net book value				
At 31 March 2024	1,091,330	1,492	9,333	1,102,155
At 31 March 2023	1,052,730	2,985	13,999	1,069,714

LifeLine Community Projects
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Notes to the financial statements
For the year ended 31 March 2024

15. Fixed asset investments

	Investments in subsidiary companies £
Charity	
Cost	
At 1 April 2023	1
At 31 March 2024	1
At 31 March 2024	-
Net book value	
At 31 March 2024	1
At 31 March 2023	1

Other investments comprise of investments in subsidiaries (see note 30).

16. Debtors

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Due within one year				
Trade debtors	188,270	57,772	188,270	57,772
Amounts owed by group undertakings	-	-	42,979	43,306
Other debtors	3,737	1,533	3,737	1,533
Prepayments and accrued income	20,229	48,978	20,229	48,978
Tax recoverable	-	420	-	-
	212,236	108,703	255,215	151,589

17. Current asset investments

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
COIF Charities Deposit Fund	995,000	660,000	995,000	660,000

LifeLine Community Projects
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Notes to the financial statements
For the year ended 31 March 2024

18. Creditors: Amounts falling due within one year

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Bank loans	22,065	17,877	22,065	17,877
Trade creditors	53,023	80,239	53,023	80,239
Other taxation and social security	32,904	29,155	32,904	29,155
Other creditors	50,584	50,930	50,584	50,930
Accruals and deferred income	652,406	256,431	652,406	255,121
	810,982	434,632	810,982	433,322
	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Deferred income at 1 April 2023	210,784	198,862	210,784	198,862
Resources deferred during the year	584,519	210,784	584,519	210,784
Amounts released from previous periods	(210,784)	(198,862)	(210,784)	(198,862)
	584,519	210,784	584,519	210,784

Deferred income relates to grant income received relating to projects which will not be delivered until after the year end and also grant income received which is due to be paid to an external partner where Lifeline Community Projects is not delivering the project.

There is a legal charge over Ambleside Avenue and Elm Park Nursey held by Barclays Bank.

19. Creditors: Amounts falling due after more than one year

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Bank loans	557,134	644,407	557,134	644,407

LifeLine Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

20. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
Property fund	1,069,714	-	(15,729)	48,870	1,102,855
General funds					
General funds	196,267	1,213,048	(915,857)	(48,870)	444,588
Total Unrestricted funds	1,265,981	1,213,048	(931,586)	-	1,547,443
Restricted funds					
FaithAction	257,012	726,374	(727,277)	-	256,109
Families Team	20,869	548,422	(548,132)	-	21,159
Young People	94,845	702,863	(704,098)	-	93,610
	372,726	1,977,659	(1,979,507)	-	370,878
Total of funds	1,638,707	3,190,707	(2,911,093)	-	1,918,321

LifeLine Community Projects
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Notes to the financial statements
For the year ended 31 March 2024

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Property fund	862,677	-	(7,341)	214,378	1,069,714
General funds					
General funds	114,507	1,014,782	(1,168,434)	235,412	196,267
Total Unrestricted funds	977,184	1,014,782	(1,175,775)	449,790	1,265,981
Restricted funds					
FaithAction	495,244	739,046	(639,602)	(337,676)	257,012
Families Team	-	256,592	(235,723)	-	20,869
Young People	242,636	607,863	(643,540)	(112,114)	94,845
	737,880	1,603,501	(1,518,865)	(449,790)	372,726
Total of funds	1,715,064	2,618,283	(2,694,640)	-	1,638,707

In 2023 it was identified that there had been a historical underallocation of expenditure against the Charity's restricted funds. To ensure that the funds carried forward as at 31 March 2023 were free from material misstatement, the decision was made to put through transfers against both the Department of Health - Faith Action and Young People restricted funds in the year ended 31 March 2023.

LifeLine Community Projects
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Notes to the financial statements
For the year ended 31 March 2024

Designated funds

Property fund - This fund reflects the net book value of the Group's freehold properties plus relevant plant and machinery and fixtures and fittings at the Balance Sheet date.

Restricted funds

FaithAction - To disseminate information about health and social care from The Department of Health FaithAction to grassroots voluntary sector organisation and to represent the voice of those organisations in health and care policy making. The funds received from this grant have been spent in accordance with the grant agreement. The following FaithAction funds were independently audited:

- Hong Kong BN(O)welcome Programme Year 3 Regional VCS Grant Scheme 20/24 Department for Levelling Up, Housing and Communities
- Communities experiences for primary care networks and teams for Secretary of State for Health and Social Care
- Voluntary Community and Social Enterprise (VCSE) Health and Wellbeing Alliance 23/24 for the Department of Health and Social Care

Families Team - Lifeline Community Projects is funded by the VRU (Violence Reduction Unit) through three local authorities to deliver a community and voluntary sector led parent/carer peer support network for parents of children at risk of serious youth violence. This is part of the London Mayors public health approach to violence reduction.

The London Borough of Barking and Dagenham have specifically granted Lifeline to work with families to meet the start for Life and Family Hub requirements. LifeLine have been contracted to provide two programmes;

1. Early help for parents that are low risk but have additional need.
2. Breast Feeding peer support for mother.

Young People - Our Young People's programmes provide mentoring for young people on the edge of criminal exploitation and/or poor mental health. Through our Youth Development Workers, we deliver the award-winning VIP mentoring programme, along with weekly positive activities, holiday programmes, residential trips, and the SW!TCH Ambassador leadership programme. With support from the GLA, NHS and Local Authorities, these programmes reach 24 schools across Tower Hamlets, Barking and Dagenham, Redbridge, and Havering.

LifeLine Community Projects
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Notes to the financial statements
For the year ended 31 March 2024

21. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,102,855	-	1,102,855
Current assets	1,228,185	955,397	2,183,582
Creditors due within one year	(226,463)	(584,519)	(810,982)
Creditors due in more than one year	(557,134)	-	(557,134)
Total	1,547,443	370,878	1,918,321

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,069,714	-	1,069,714
Current assets	1,120,441	527,591	1,648,032
Creditors due within one year	(279,767)	(154,865)	(434,632)
Creditors due in more than one year	(644,407)	-	(644,407)
Total	1,265,981	372,726	1,638,707

22. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2024 £	Group 2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	279,614	(76,357)
Adjustments for:		
Decrease in debtors	(103,533)	100,177
Decrease in creditors	372,162	(148,444)
Dividends, interests and rents from investments	(40,979)	(7,306)
Fixed asset depreciation charge	15,729	7,341
Net cash provided by/(used in) operating activities	522,993	(124,589)

LifeLine Community Projects
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Notes to the financial statements
For the year ended 31 March 2024

23. Analysis of cash and cash equivalents

	Group 2024 £	Group 2023 £
Cash in hand	976,346	879,329
Investments	995,000	660,000
Total cash and cash equivalents	<u>1,971,346</u>	<u>1,539,329</u>

24. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	879,329	97,017	976,346
Debt due within 1 year	(17,877)	(4,188)	(22,065)
Debt due after 1 year	(644,407)	87,273	(557,134)
Short-term deposits	660,000	335,000	995,000
	<u>877,045</u>	<u>515,102</u>	<u>1,392,147</u>

25. Pension commitments

The Group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Group in an independently administered fund. The pension cost for the year was £30,697 (2023: £26,176). An amount of £8,184 (2023 - £5,456) was payable to the fund at the Balance Sheet date and is included in creditors.

26. Operating lease commitments

At 31 March 2024 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2024 £	Group 2023 £
Not later than 1 year	3,717	69,431
Later than 1 year and not later than 5 years	-	5,298
	<u>3,717</u>	<u>74,729</u>

LifeLine Community Projects
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Notes to the financial statements
For the year ended 31 March 2024

27. Related party transactions

Lifeline Church

During the year the Charity and its Group had the following transactions with Lifeline Church (LC), a charity of which Avril McIntyre (until her resignation on 6th May 2022), and Neil Jaques, trustees, are also Trustees:

- LC have paid expenditure to Lifeline Community Projects (LCP) totalling £8,359 (2023: £6,489), and expenses were recharged from LC totalling £7,544 (2023: £Nil)
- At the Balance sheet date LC was owed a balance of £2,959 from LCP (2023: £4,596 was owed by LC to LCP).

Valence Group Limited

During the year the Charity and its Group had the following transactions with Valence Group Limited (VGL), a company of which Avril McIntyre and John Singleton, trustees, are directors:

- Expenses were recharged to VGL totalling £Nil (2023: £994).
- The balance due from VGL at the year end was £Nil (2023: £Nil).

Lifeline Network International

During the period the Charity and its Group had the following transactions with Lifeline Network International (LNI), a charity of which Avril McIntyre, trustee, is also a trustee of, and John Singleton, trustee of LCP, is a member of key management:

- Expenses were recharged to LNI totalling £3,448 (2023: £63).
- Expenses were recharged from LNI totalling £3,481 (2023: £Nil)
- The balance due from LNI at the year end was £2,964 (2023: £2,997).

Community Resource for Change

During the year the Charity and its Group had the following transactions with Community Resources for Change (CRC), a charity of which Avril McIntyre and John Singleton, trustees, are also trustees of (Avril resigned as trustee of CRC on 19th February 2024):

- CRC have paid expenditure to LCP of £11,314 (2023: £4,052), and expenses were recharged from CRC totalling £11,502 (2023: £3,435).
- The balance due from CRC at the year end was £3,766 (2023: £191).

Connected persons

Two connected persons to one of the Trustees (J Singleton) received remuneration and expenses during the year as follows:

- D Singleton received remuneration of £64,482 (2023: £83,239).
- N Singleton received remuneration of £68,334 (2023: £83,079).

No other Trustees (or any persons connected with them) received any remuneration, expenses of benefits from the Charitable Group during the year.

LifeLine Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2024

28. Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Principal activity
Lifeline Enterprises Ltd	05130976	Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS	IT support services
Class of shares	Holding		
Ordinary	100%		

The financial results of the subsidiary for the year were:

Name	Surplus for the year £	Net liabilities £
Lifeline Enterprises Ltd	503	1,797

The investments in subsidiaries are all stated at cost less impairments.

Accounts

Registered number: 03951096
Charity number: 1084634

Lifeline Community Projects
(A company limited by guarantee)

Trustees' report and financial statements

For the year ended 31 March 2023

Lifeline Community Projects
(A company limited by guarantee)

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Lifeline Community Projects
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 March 2023

Trustees Mr P Akerman
Mr N Jaques
Mr J Singleton
Ms A McIntyre (resigned 6 May 2022)
Mr T King
Mr H Yung (appointed 1 September 2022)

Company registered number 03951096

Charity registered number 1084634

Registered office Lifeline House
25 Neville Road
Dagenham
Essex
RM8 3QS

Independent auditor Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
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Chatham Maritime
Chatham
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Bankers CAF Limited
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ME19 4TA

NatWest
Ground Floor
Gredley House
1 - 11 Broadway
London
E15 4BQ

Metro Bank
1 Southampton Row
London
WC1B 5HA

Lifeline Community Projects

(A company limited by guarantee)

Trustees' report

For the year ended 31 March 2023

The Trustees present their annual report together with the audited financial statements of Charity (the "charity") for the year ended 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the Charity qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Charity's objects are:

- ii. The advancement of education principally through the provision of nursery facilities, English language teaching for those for whom English is not a first language, marriage and parenting courses and personal and social development education for young persons;
- iii. To relieve persons in need, hardship or distress including through the provision of material assistance, advice and advocacy, and training for those in need of such assistance
- iiii. To advance the Christian faith (though not by limitation) through the provision of counselling and training with the aim of maintaining and promoting marriage and parenting values;
- iiv. To promote charitable purposes for the benefit of the public in the following ways:
 - a. The preservation and protection of health;
 - b. The provision of facilities for recreation or other leisure time occupation in the interest of social welfare for persons who have need of such facilities by reason of their youth, age infirmity or disablement, poverty or social and economic circumstance with the object of improving the conditions of life for such persons; and
 - c. The provision of training with the object of relieving unemployment.

The Trustees have designated funds from reserves to ensure the charity can achieve its objectives on a sustainable basis. Details of reserves set aside can be seen in note 21 of the accounts.

The policies adopted in furtherance of these objects are to raise funds and receive contributions, to borrow money, to purchase, lease, exchange or otherwise acquire any land, buildings, to hold property as tenants, to make donations, to make grants, to invest the monies of the Charity, to establish subsidiary companies to act as agents, to promote or carry out research and publish the results of it in furthering the objects. There has been no change in these during the year.

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

Nurseries - Little Learners

This year the division opened its 3rd setting in December 2022 after completing the renovation of the site that began in July 2022. The waiting list built up prior to launch ensured by the end of the financial year it achieved 70% FTE occupancy and exceeded our budgeted income projections.

Little Learners Elm Park Nursery continues to excel with average FTE occupancy of 99.7%. The Team continues to grow and develop through ongoing training and adopting good practices issued by Havering and early years advisors Parent partnership continues to be a priority of our childcare provision which is reflected in a 10 rating on the day nurseries website for the area.

Lifeline Community Projects

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Trustees' report (continued)

For the year ended 31 March 2023

Objectives and activities (continued)

Little Learners Ilford is a leasehold setting and this financial year the settings average FTE occupancy reached a high of 67.8%, the plan was to renegotiate a new 10-year lease from February 2024 however on the 1st November 22 following storm Claudio the cladding from the tower block above the nursery fell into the outside play area. The nursery was forced to close outdoor space and review its position with the landlord as the building not being fit for purpose.

The division has faced the challenge of recruitment given the sector's national recruitment crisis for Early years provision. To confront this obstacle the team upgraded its pay scale and improved systems to help employees progress through their career.

Finally bolstered by the success of Ambleside setting we applied for an expansion loan £672,000 from Barclays bank in Mar 22 to pursue the purchase of a 4th setting. The loan is secured on Little Learners Elm Park & Ambleside fixed assets.

Young People's Services

This continues to be a key part of our mission. Working with young people that are on the edge of poor mental health (SW!TCH Minds) or serious youth violence (SW!TCH Lives) and supporting their parents and residents in the communities they reside (SW!TCH Communities). We continue to support young people across the equivalent of 44 schools over 5 boroughs employing 3 managers, 2 Senior Youth Development Workers, 10 Youth Development Workers,

Challenges around young people's mental health remain high post Covid, and the severity of mental health challenges faced by young people referred to the programme increased significantly.

SW!TCH Futures

This initiative supports young people at risk of serious youth violence or criminal exploitation and those on the edge of poor mental health through our award- winning VIP mentoring programme, positive weekly activities, school holiday activity days and residentials and the SW!TCH Ambassador leadership programme. We have had funding from 5 different funds to work in 30 schools across Barking and Dagenham, Redbridge, Havering. We have seen an increase in demand for supporting young people with ill mental health as well as an increase in incidents of violence after Covid measures have eased further and schools aim to return to normal.

Due to the success of the programme we were able to secure additional funding to work in an additional 14 schools from March 2023, including broadening our delivery out to Newham and Tower Hamlets.

We have also supported 38 local organisations to embed the Mentoring Quality Framework (MQF) through our partner Streetgames. The MQF has been developed by the Mayor's Office and Lifeline has contributed to the development of the framework.

SW!TCH Ambassadors

We were able to deliver our 3-day Ambassador training residential during the summer holidays, training 17 Ambassadors. These young people have helped to review and develop services, support and plan activities and represent LifeLine to partners and funders.

SW!TCH Communities

Staff continue to deliver up to 21 positive activities a week. We coordinated delivery with local authorities to focus on 'areas of concern' for our detached work and engaged positively with the young people. This work has contributed to our knowledge of local issues and given us key information to share with the Community Safety Teams and the police in relation to local incidents and threats. In collaboration with Adult Services, we have delivered outreach and positive activity programmes on two high violence estates for London Borough of Barking and Dagenham and Redbridge as part of the funding from the VRU to deliver capacity building programmes.

Lifeline Community Projects

(A company limited by guarantee)

Trustees' report (continued)

For the year ended 31 March 2023

Objectives and activities (continued)

SW!TCH Training

We have successfully partnered with London Youth to deliver a support programme for organisations across London to implement the Mentoring Quality Framework. This program is funded by the Mayor of London and Lifeline, as experts in Mentoring, have developed and are delivering training for organisations across London on the Mentoring Quality Framework. The aim is to reach 300 organization through training and some 1:1 support across a two year period.

Adult Services

This is a new division set up in response to the growing need of our services to support the parents of the children young people we work with whilst also providing broader support.

SW!TCH Lives

Lifeline received new funding to work with Havering Probation and Youth Justice Service (YJS) to provide mentoring services on an ongoing basis to young people already engaged with the justice system. Probation, YJS and other relevant departments with Havering Council can refer clients to Lifeline to work with throughout the year, or as long as it takes for the probation worker to feel they have benefited from mentoring and are better equipped to resist crime and gang violence in the future. This is a three-year programme with the option to extend to five years, and involves LLP imbedding senior youth workers within probation and YJS offices two days per week where they have formed a close working relationship with probation and youth justice workers. During the year we met or exceeded all targets, which meant conducting 495 mentoring sessions, and out of the 40 young people we worked with, 39 had no new convictions, 10 remained in education, and 5 entered into employment.

Parent Career Champions Network

Funded through London's VRU (Violence Reduction Unit) via LB Barking and Dagenham, LB Redbridge and LB Havering, this programme received its third phase of funding allowing us to continue to support parents.

In the period June 2002 to March 2023, the project worked with 75 parents and careers in each borough. All were trained as Parent Champions with the aim of creating a series of long-lasting networks of connected parents who could support challenges as they arose. Parent Champions provided support on issues such as serious youth violence, family matters and sourcing work experience opportunities. Regular training workshops were delivered to parents and carers via weekly coffee mornings. Training included How to Prepare for Secondary School, Online Safety, Online Gaming and How to Support Children with SEND and how identify support available to them in the local borough and schools. Some parents successfully gained employment as a result of this project.

SW!TCH Communities

Lifeline was re-commissioned by LB Barking and Dagenham, LB Redbridge and LB Havering with funding from the VRU to deliver a third phase of capacity building programmes.

In LB Barking and Dagenham and LB Redbridge, positive activities and 30 hours of outreach was delivered to young people weekly via Young People's Services, reaching over 1000 people in total in each borough. We coordinated our delivery to focus on 'areas of concern' for our detached outreach work and engaged positively with the young people as well as members of the community generally. This work has contributed to our knowledge of local issues and gave us key information that was shared with Community Safety Teams and the police in relation to local incidents and threats.

As a result of the success of our work, both boroughs identified new hotspots in each borough so our work could continue, and this work has been recommissioned for another year.

A Rapid response group were set up in LB Redbridge that included members of the local community e.g. shop keepers, local residents and community centre staff. Information about youth violence was disseminated and enabled the project to gather information from the local community to feedback to the borough. In LB Havering, the rapid response group met fortnightly. As well as members of the local community, professionals from the Head Teachers Association, the Police and Youth Services attended the meeting.

Lifeline Community Projects
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 March 2023

Objectives and activities (continued)

Six training sessions were delivered in each borough to adults on issues relating to serious youth violence and community integration. We engaged with Street Doctors who provided members of the community with training on issues such as How to Stop a Knife Bleed, How to Respond to a Knife Crime Incident, and the Consequences of Knife Crime.

Healthwatch

The team continued to receive positive feedback at monitoring reviews.

Update on Projects:

Review of GP websites: NHS NEL have welcomed our report and PCN leads are using the report as part of their Primary Care review.

Maternity Choices Week: A report was produced and shared with LMNS. A thank you has been received from the lead officer about our impact and reach.

BHRUT Engagement Project: A project plan has been devised to support the hospital trust in speaking to patients on adult inpatient wards. We are leading on behalf of the BHR patch.

Enter and view Visit: HWBD team utilised Enter and View powers to undertake an unannounced visit. A report has been sent to the care home and we are currently waiting for a response.

EHCP Project: The aim of the project is to look at the effectiveness of the EHCP.

FaithAction

Health & Well-Being Alliance (DHSC, NHS)

The FaithAction team have continued this year to get the highest rating (Green) at the quarterly monitoring. The areas of work have changed slightly coming into this new year April 2023, there was a growing interest in suicide prevention. The work on developing partnerships in the health system, concluded with a report Challenge, innovation, friendship. Exploring health and VCFSE partnerships between 2020-2022: What we've learned and where we go next. There areas of work are now;

1. BAME maternity outcomes and faith – producing a toolkit and a parliamentary event with the APPG. Our policy lead has confirmed that this should be co-badged with the NHS
2. We continue with our work around faith and social prescribing, which a specific project in Tower Hamlets
3. We start a new programme looking at faith and suicide prevention

This year has seen a significant number of round tables, the seeking of case studies and the close work with policy leads in both DHSC and the NHS England around areas 1 and 2. There was a further publication Inclusive social prescribing. Learning from engagement with grassroots VCFSE organisations related to social prescribing. The alliance remains our primary relationship into Whitehall and is a significant role for FaithAction as the go to organisation on faith and health.

Birmingham City Council Creative English for Health

After a successful pilot year of delivery in Birmingham of the Creative English and health, this work has been recommissioned for 23-24. The initial course focused on health literacy and immunisation the new programme will be more targeted on cardio health. Hubs have been established across 10 locations in Birmingham, to reach a wide community.

There is interest in this programme from a number of local authorities and health areas, which has been supported by one of the external evaluations we commissioned this year.

Hong Kong – Creative English

The Café Connect programme was extended to last until March 2023. This programme was in 3 locations in each region, London, West Midlands and Yorkshire.

Lifeline Community Projects
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 March 2023

Objectives and activities (continued)

The team won some bridging funding in Yorkshire for April to July. While we awaited the result of the new tender. In June we heard we had won 3 areas, London, Yorkshire and east of England.

The Café Connect programme was featured in a film by Migration Yorkshire. The programme continues to be developed as there is growing interest in the approach which seeks to bring settled communities and migrants together in a genuine fashion.

THIFF – Tower Hamlets Interfaith Forum

THIFF has undergone a key change this year with the founding Chair retiring and moving away. This has been a challenge for the secretariat role as the responsibilities have been split and an interim chair is in place. Navigating this change is a key skill for FaithAction to grow in and there are several new steering group members coming online.

FHAP & CHAP

The Faith health action partnership and Churches health action partnership, have taken place in this time. These were both programmes commissioned by public health in Tower Hamlets, where FaithAction supported faith based organisations or places of worship to have a small health project to reach their immediate community. Blood pressure checks, exercised programmes and well-being projects took place across faith in Tower Hamlets.

The APPG & Faith New Deal projects

FaithAction has been part of a number of re-signing faith covenant events in Southampton and Birmingham, and a new covenant was signed in Coventry. This brings the total to 25.

FaithAction also sub-contracted some work in Southampton and in the East of England to support the faith new deal programmes in those areas.

September kicked off with the first ever Faith In Partnership week, where the APPG paper, Keeping the faith 2.0 was launched with an event with the Faith Minister Paul Scully MP.

There continues to be a demand for FaithAction to speak at events in relation to the adoption of the faith covenant. Some of these events are online but many are in person. Examples of areas engaging in this way, Kendal and West Moreland, West Midlands combined authority, Coventry, Birmingham, Southampton, Hertfordshire. This is in addition to the Faith Covenant Forum, which continues to be a welcome event.

Achievements and performance

a. Main achievements of the Charity

Details of the key achievements of the charity during the year can be summarised as:

- Maintained services within Covid guidance
- Grew nursery attendance to exceed pre pandemic levels
- Achieved planning permission to convert Ambleside into third Nursery setting
- Established SW!TCH Communities in 3 new estates
- Achieved a 10 point improvement in WEMWBS for young people on SW!TCH Lives
- Developed reputation in Havering and Redbridge and the VRU
- Developed our pastoral partnership to support 44 secondary schools
- Support offered to primary schools
- 31 organisations supported to either apply for funding or register with the Charity Commission. 4 organisations applied to be either a Charity or Community Interest Company (CIC)
- 4 organisations had a website launched, designed by the FaithAction team

Lifeline Community Projects

(A company limited by guarantee)

Trustees' report (continued)

For the year ended 31 March 2023

Achievements and performance (continued)

- 83 videos encouraging COVID-19 Vaccination take-up produced, with average views of over 990 each
- Developed integration focus course (Café Connect) for Hong Kong arrivals. Started training and deliver via partner organisations in Yorkshire, West Midlands and London.
- Research interviews for the Keeping the faith 2.0 report
- Released funds to support the development of a multi-use community facility

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. Financial review and reserves policy

Results for the year ended 31 March 2023 are given in the Consolidated Statement of Financial Activities. The assets and liabilities are given in the Consolidated Balance Sheet. The financial statements should be read in conjunction with the related notes.

In summary, income amounted to £2,618,283 and expenditure to £2,694,640. There is a resulting net deficit for the year of £76,357 and this was due to the Little Learners Ambleside property development costs £305,014. As at 31 March 2023, the total net reserves of the company stood at £1,638,707 of which £1,069,714 is held in designated funds, £372,726 in restricted funds and £196,267 is held in general reserves.

The policy of the Charity is to maintain a free reserves (including both general and designated reserves) level to cover three months of its annual operating costs, and is set at £435,255.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained and used to meet its other strategic priorities.

The unrestricted funds include the free reserves held by the Charity (see note 21). The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

The Trustees have assessed the major risks to which the Charitable Group is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The major risk identified is potential fall in income.

Structure, governance and management

a. Constitution

Lifeline Community Projects is registered as a charitable company limited by guarantee, incorporated on 20 March 2000. The Charitable Company was established under a Memorandum of Association which established the objects and powers of the Charity and is governed under its Articles of Association. The Charitable Group is made up of the Charity, Lifeline Community Projects, and one subsidiary, Lifeline Enterprises Limited. Note 30 provides more detail about these subsidiaries.

Lifeline Community Projects
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 March 2023

Structure, governance and management (continued)

The Trustees, who are also the Directors for the purpose of company law, and who served during the year were:

Mr P Akerman
Mr N Jaques
Mr J Singleton
Mr T King
Mr H Yung (appointed 1st September 2022)

The principal oversight role of the Trustees (who are also the legal directors of the Company) is to ensure good governance of the organisation. They carry out regular scanning of Lifeline's operating business environment and take account of the financial and business implications of the decisions they make. The Trustees met on a quarterly basis to review finance and key management decisions.

We audit the composition of our Trustee Board on a regular basis to identify any skills gaps. Where new Trustee(s) need to be recruited, we advertise the roles, conduct interviews and then appoint. We also arrange training for the Trustee Board to address results from the skills audit. Inductions are organised to bring together new and existing Board Members.

b. Methods of appointment or election of Trustees

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

c. Financial risk management

The Trustees have assessed the major risks to which the Group and the Charity are exposed, in particular those related to the operations and finances of the Group and the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

Our plans for the next three years are to:

- To be mentoring in 60 secondary schools across 6 different local authorities.
- SW!TCH Communities to be operating in 3 different locations providing positive activities and outreach for young people and community engagement.
- SW!TCH Rights to be fully funded and delivering across the East BCU (Borough Command Unit – Redbridge, Havering and Barking & Dagenham).
- Establish a chain of 5 nurseries.
- The Champion Support Network to provide a structure for peer support and parental advocacy across the Outer East London boroughs.
- To support organisation across the country to reach the most vulnerable young people.
- Build on our learning from Creative English to influence policy and develop new models of good practice and increase our support to faith based organisations through FaithAction.
- HealthWatch to successfully retender and focused on expanding.
- FaithAction to work alongside 2 local councils to establish Faith Covenant and provide projects to put covenant into action. To continue to find ways to build community which are replicable and are shared with other organisations and implemented in other locations.

Lifeline Community Projects
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 March 2023

Relationships with related parties

Lifeline Community Church, Lifeline Network International and Community Resources for Change are closely linked to Lifeline Community Projects. However, each organisation is a separately registered charity with distinct charitable objectives.

Related party transactions are disclosed in note 29 to the accounts.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their 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 judgements 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 Group will continue in business.

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

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

Lifeline Community Projects
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Trustees' report (continued)
For the year ended 31 March 2023

Auditor

The auditor, Kreston Reeves LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

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

A handwritten signature in black ink, appearing to be 'H Yung', written in a cursive style.

Mr H Yung
Trustee
Date: 19 December 2023

Lifeline Community Projects
(A company limited by guarantee)

Independent auditor's report to the Members of Lifeline Community Projects

Opinion

We have audited the of Lifeline Community Projects (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2023 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Charity balance sheet, the Consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements :

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2023 and of the Group's income and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Lifeline Community Projects
(A company limited by guarantee)

Independent auditor's report to the Members of Lifeline Community Projects (continued)

Other information

The other information comprises the information included in the Annual report other than the and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Lifeline Community Projects
(A company limited by guarantee)

Independent auditor's report to the Members of Lifeline Community Projects (continued)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the Charity and the sector, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to child protection and safeguarding, health and safety and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, and Statement of Recommended Practice. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to increase revenue or reduce expenditure, management bias in accounting estimates and judgemental areas of the financial statements such as the valuation of land and buildings and revenue and non-compliance with financial management and governance requirements which are consistent with the obligations of public funded bodies. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Review of cash expenditure to confirm no evidence of personal benefit; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Physical inspection of tangible assets susceptible to fraud or irregularity; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the , as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Lifeline Community Projects
(A company limited by guarantee)

Independent auditor's report to the Members of Lifeline Community Projects (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the , whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my Auditor's report to the related disclosures in the or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my Auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the , including the disclosures, and whether the represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated . We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Susan Robinson BA FCA FCIE DChA (Senior statutory auditor)

Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

19 December 2023

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Lifeline Community Projects
(A company limited by guarantee)

Consolidated Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	4	-	1,589,796	1,589,796	1,436,700
Charitable activities	5	991,405	13,705	1,005,110	831,140
Investments	6	7,306	-	7,306	47,362
Other income	7	16,071	-	16,071	182,140
Total income		1,014,782	1,603,501	2,618,283	2,497,342
Expenditure on:					
Charitable activities	8,10	1,175,775	1,518,865	2,694,640	2,059,641
Other expenditure	9	-	-	-	1,914,000
Total expenditure		1,175,775	1,518,865	2,694,640	3,973,641
Net (expenditure)/income		(160,993)	84,636	(76,357)	(1,476,299)
Transfers between funds	21	449,790	(449,790)	-	-
Net movement in funds before other recognised gains/(losses)		288,797	(365,154)	(76,357)	(1,476,299)
Other recognised gains/(losses):					
Other losses		-	-	-	(243,573)
Net movement in funds		288,797	(365,154)	(76,357)	(1,719,872)
Reconciliation of funds:					
Total funds brought forward		977,184	737,880	1,715,064	3,434,936
Net movement in funds		288,797	(365,154)	(76,357)	(1,719,872)
Total funds carried forward		1,265,981	372,726	1,638,707	1,715,064

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 20 to 41 form part of these financial statements.

Lifeline Community Projects
(A company limited by guarantee)
Registered number: 03951096

Consolidated balance sheet
As at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	1,069,714	862,677
Current assets			
Debtors	17	108,703	208,880
Investments	18	660,000	-
Cash at bank and in hand		879,329	1,208,707
		1,648,032	1,417,587
Creditors: amounts falling due within one year	19	(434,632)	(565,200)
Net current assets		1,213,400	852,387
Total assets less current liabilities		2,283,114	1,715,064
Creditors: amounts falling due after more than one year	20	(644,407)	-
Total net assets		1,638,707	1,715,064
Charity funds			
Restricted funds	21	372,726	737,880
Unrestricted funds	21	1,265,981	977,184
Total funds		1,638,707	1,715,064

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 19 December 2023 and signed on their behalf by:



Mr H Yung
Trustee

The notes on pages 20 to 41 form part of these financial statements.

Lifeline Community Projects
(A company limited by guarantee)
Registered number: 03951096

Charity balance sheet
As at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	15	1,069,714	862,677
Investments	16	1	1
		1,069,715	862,678
Current assets			
Debtors	17	151,589	251,859
Investments	18	660,000	-
Cash at bank and in hand		835,238	1,162,523
		1,646,827	1,414,382
Creditors: amounts falling due within one year	19	(433,322)	(563,890)
Net current assets		1,213,505	850,492
Total assets less current liabilities		2,283,220	1,713,170
Creditors: amounts falling due after more than one year	20	(644,407)	-
Total net assets		1,638,813	1,713,170
Charity funds			
Restricted funds	21	822,516	737,880
Unrestricted funds	21	816,297	975,290
Total funds		1,638,813	1,713,170

Lifeline Community Projects

(A company limited by guarantee)

Registered number: 03951096

Charity balance sheet (continued)

As at 31 March 2023

The Charity's net movement in funds for the year was £(74,357) (2022 - £(1,501,921)).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 19 December 2023 and signed on their behalf by:

Mr H Yung

Trustee

The notes on pages 20 to 41 form part of these financial statements.

Lifeline Community Projects
(A company limited by guarantee)

Consolidated statement of cash flows
For the year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net cash used in operating activities (note 24)	(124,589)	(652,720)
Cash flows from investing activities		
Dividends, interests and rents from investments	7,306	47,362
Purchase of tangible fixed assets	(214,378)	(998)
Net cash (used in)/provided by investing activities	(207,072)	46,364
Cash flows from financing activities		
New borrowings	664,024	-
Repayments of borrowing	(1,741)	-
Net cash provided by financing activities	662,283	-
Change in cash and cash equivalents in the year	330,622	(606,356)
Cash and cash equivalents at the beginning of the year	1,208,707	1,815,063
Cash and cash equivalents at the end of the year (note 25)	1,539,329	1,208,707

The notes on pages 20 to 41 form part of these financial statements

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2023

1. General information

Lifeline Community Projects is a private company limited by guarantee incorporated in England and Wales. The objectives of the Charity are as set out in the Trustees Report. The registered office is Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS.

2. Accounting policies

2.1 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 Companies Act 2006. Lifeline Community Projects 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.

The financial statements are prepared in sterling, which is the functional currency of the Charitable Group. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Group and its two wholly owned subsidiary undertaking, Lifeline Enterprises Limited and Valence Group Limited. The results of the subsidiary are consolidated on a line by line basis.

The Group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Notes to the financial statements
For the year ended 31 March 2023

2. Accounting policies (continued)

2.3 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.

Cash donations are recognised on receipt. Other donations are recognised once the charitable group has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are included in the Consolidated 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.

Sales within charitable activities includes fees receivable for the provision of nursery care. Income from trading activities includes income from the Community Connect Project, income is received in exchange for services and is recognised when entitlement has occurred.

Investment income includes rent receivable under operating leases and bank interest. Other income includes intercompany service charges made to associated charities.

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.

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

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office, finance and governance costs which support the Charitable Group's activities. These costs have been allocated between the various charitable activities as set out in a note to the accounts.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the Charitable Group.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about whether the timing of the grant or the amount of grant payable.

All expenditure is inclusive of irrecoverable VAT.

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2023

2. Accounting policies (continued)

2.5 Government grants

Government grants are credited to the Consolidated statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

2.8 Intangible assets and amortisation

Goodwill represents the excess of the cost of acquisition of unincorporated businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill shall be considered to have a finite useful life, and shall be amortised on a systematic basis over its life.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset over their estimated useful lives, on the following bases:

Goodwill on acquisition of nurseries	-	% 3 years
Goodwill on acquisition of share capital in subsidiaries	-	% 10 years

2.9 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 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.

Notes to the financial statements
For the year ended 31 March 2023

2. Accounting policies (continued)

2.9 Tangible fixed assets and depreciation (continued)

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following bases:

Freehold property	-	no depreciation
Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Consolidated statement of financial activities.

Where grant funding is received to purchase plant and equipment as a requirement for the delivery of a specific project, the cost is written off in the year of purchase.

Expenditure on leasehold properties is depreciated over the length of the least remaining or in full in the year of expense, subject to the discretion of the Senior Management Team.

2.10 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

Investment properties, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

2.11 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.12 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.

Notes to the financial statements
For the year ended 31 March 2023

2. Accounting policies (continued)

2.13 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 Consolidated statement of financial activities as a finance cost.

2.14 Financial instruments

The Group 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.

2.15 Operating leases

Rentals paid under operating leases are charged to the Consolidated statement of financial activities on a straight line basis over the lease term.

2.16 Pensions

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

2.17 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 Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group 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.

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2023

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

4. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Grants				
ESF - Create Your Futures	-	256,592	256,592	19,236
Faith Action	-	725,341	725,341	491,286
Young People	-	607,863	607,863	875,213
Total Grants	-	1,589,796	1,589,796	1,385,735
Donations	-	-	-	50,965
Total 2022	50,965	1,385,735	1,436,700	

5. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Faith Action	1,162	13,705	14,867	8,420
Families	974,883	-	974,883	807,035
Young People	15,360	-	15,360	15,685
	991,405	13,705	1,005,110	831,140
Total 2022	831,140	-	831,140	

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2023

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Rental income	-	-	43,516
Interest receivable	7,306	7,306	3,846
	<u>7,306</u>	<u>7,306</u>	<u>47,362</u>
	<u><u>7,306</u></u>	<u><u>7,306</u></u>	
Total 2022	<u>47,362</u>	<u>47,362</u>	
	<u><u>47,362</u></u>	<u><u>47,362</u></u>	

7. Other income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Other income	1,350	1,350	3,150
Service charges to related charitable companies	14,721	14,721	13,990
Profit on Sale of property	-	-	165,000
	<u>16,071</u>	<u>16,071</u>	<u>182,140</u>
	<u><u>16,071</u></u>	<u><u>16,071</u></u>	
Total 2022	<u>182,140</u>	<u>182,140</u>	
	<u><u>182,140</u></u>	<u><u>182,140</u></u>	

8. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Charitable activities	<u>1,175,775</u>	<u>1,518,865</u>	<u>2,694,640</u>	<u>2,059,641</u>
	<u><u>1,175,775</u></u>	<u><u>1,518,865</u></u>	<u><u>2,694,640</u></u>	
Total 2022	<u>834,381</u>	<u>1,225,260</u>	<u>2,059,641</u>	
	<u><u>834,381</u></u>	<u><u>1,225,260</u></u>	<u><u>2,059,641</u></u>	

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2023

9. Other expenditure

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donation to Lifeline Church	-	-	1,914,000
	<u> </u>	<u> </u>	<u> </u>
Total 2022	1,914,000	1,914,000	
	<u> </u>	<u> </u>	

10. Analysis of expenditure by activities

	Direct costs 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	2,183,194	511,446	2,694,640	2,059,641
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total 2022	1,677,697	381,944	2,059,641	
	<u> </u>	<u> </u>	<u> </u>	

Analysis of direct costs

	Total funds 2023 £	Total funds 2022 £
Staff costs	1,429,363	1,303,329
Depreciation	1,182	-
Travel and subsistence	13,641	5,179
Partnership costs and programme delivery	266,488	59,213
Other project costs	172,506	109,272
Communication, marketing and administration	37,131	20,663
Beneficiary costs	35,480	24,466
Property costs	227,403	155,575
	<u> </u>	<u> </u>
	2,183,194	1,677,697
	<u> </u>	<u> </u>

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2023

10. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
Staff costs	283,003	182,212
Depreciation	6,159	-
Property and insurance	-	15,839
I.T. costs	71,359	62,280
Communication	134,912	105,903
Travel and subsistence	4,529	2,007
Governance costs	11,484	13,703
	511,446	381,944

11. Auditor's remuneration

	2023 £	2022 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	11,208	12,193

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2023

12. Staff costs

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Wages and salaries	1,568,151	1,367,113	1,568,151	1,367,113
Social security costs	118,039	96,531	118,039	96,531
Pension costs	26,176	21,897	26,176	21,897
	<u>1,712,366</u>	<u>1,485,541</u>	<u>1,712,366</u>	<u>1,485,541</u>

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

	Group 2023 No.	Group 2022 No.	Charity 2023 No.	Charity 2022 No.
.	<u>77</u>	<u>71</u>	<u>77</u>	<u>71</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2023 No.	Group 2022 No.
In the band £70,001 - £80,000	2	-

The total remuneration, benefits and pensions paid in respect of the key management personnel in the year was £304,269 (2022: £198,422).

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2023

14. Intangible assets

Charity

	Goodwill £
Cost	
At 1 April 2022	90,000
At 31 March 2023	90,000
Amortisation	
At 1 April 2022	90,000
At 31 March 2023	90,000
Net book value	
At 31 March 2023	-
At 31 March 2022	-

Charity

	Goodwill £
Cost	
At 1 April 2022	90,000
At 31 March 2023	90,000
Amortisation	
At 1 April 2022	90,000
At 31 March 2023	90,000
Net book value	
At 31 March 2023	-
At 31 March 2022	-

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2023

15. Tangible fixed assets

Group and Charity

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2022	1,038,870	237,767	163,794	1,440,431
Additions	191,235	4,478	18,665	214,378
At 31 March 2023	1,230,105	242,245	182,459	1,654,809
Depreciation				
At 1 April 2022	176,193	237,767	163,794	577,754
Charge for the year	1,182	1,493	4,666	7,341
At 31 March 2023	177,375	239,260	168,460	585,095
Net book value				
At 31 March 2023	1,052,730	2,985	13,999	1,069,714
At 31 March 2022	862,677	-	-	862,677

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2023

16. Fixed asset investments

	Investments in subsidiary companies £
Charity	
Cost or valuation	
At 1 April 2022	1
At 31 March 2023	1
At 31 March 2023	-
Net book value	
At 31 March 2023	1
At 31 March 2022	1

Other investments comprise of investments in subsidiaries (see note 30).

17. Debtors

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Due within one year				
Trade debtors	57,772	149,331	57,772	149,331
Amounts owed by group undertakings	-	-	43,306	42,979
Other debtors	1,533	17,480	1,533	17,480
Prepayments and accrued income	48,978	42,069	48,978	42,069
Tax recoverable	420	-	-	-
	108,703	208,880	151,589	251,859

18. Current asset investments

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
COIF Charities Deposit Fund	660,000	-	660,000	-

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2023

19. Creditors: Amounts falling due within one year

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Bank loans	17,877	-	17,877	-
Trade creditors	80,239	223,044	80,239	223,044
Other taxation and social security	29,155	27,945	29,155	27,945
Other creditors	50,930	51,827	50,930	51,827
Accruals and deferred income	256,431	262,384	255,121	261,074
	434,632	565,200	433,322	563,890
	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Deferred income at 1 April 2022	198,862	284,275	198,862	284,275
Resources deferred during the year	210,784	198,862	210,784	198,862
Amounts released from previous periods	(198,862)	(284,275)	(198,862)	(284,275)
	210,784	198,862	210,784	198,862

20. Creditors: Amounts falling due after more than one year

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Bank loans	644,407	-	644,407	-

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2023

21. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Property fund	862,677	-	(7,341)	214,378	1,069,714
General funds					
General funds	114,507	1,014,782	(1,168,434)	235,412	196,267
Total Unrestricted funds	977,184	1,014,782	(1,175,775)	449,790	1,265,981
Restricted funds					
Department of Health - Faith Action	495,244	739,046	(639,602)	(337,676)	257,012
ESF - Create your Futures	-	256,592	(235,723)	-	20,869
Young People	242,636	607,863	(643,540)	(112,114)	94,845
	737,880	1,603,501	(1,518,865)	(449,790)	372,726
Total of funds	1,715,064	2,618,283	(2,694,640)	-	1,638,707

During the year it was identified that there had been an historical underallocation of expenditure against the Charity's restricted funds. To ensure that the funds carried forward, as at 31 March 2023, are free from material misstatement, the decision was made to put through transfers against both the Department of Health - Faith Action and Young People restricted funds this year.

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2023

21. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
Unrestricted funds						
Designated funds						
New nursery development	140,000	-	-	(140,000)	-	-
Nursery dilapidations	30,000	-	-	(30,000)	-	-
New community development centre	360,738	-	-	(360,738)	-	-
Property fund	1,855,679	-	-	(993,002)	-	862,677
	<u>2,386,417</u>	<u>-</u>	<u>-</u>	<u>(1,523,740)</u>	<u>-</u>	<u>862,677</u>
General funds						
General funds	<u>410,250</u>	<u>1,111,607</u>	<u>(2,748,381)</u>	<u>1,584,604</u>	<u>(243,573)</u>	<u>114,507</u>
Total Unrestricted funds	<u>2,796,667</u>	<u>1,111,607</u>	<u>(2,748,381)</u>	<u>60,864</u>	<u>(243,573)</u>	<u>977,184</u>
Restricted funds						
Department of Health - Faith Action	449,884	491,286	(385,062)	(60,864)	-	495,244
ESF - Create your Futures	31,334	19,236	(50,570)	-	-	-
Young People	157,051	875,213	(789,628)	-	-	242,636
	<u>638,269</u>	<u>1,385,735</u>	<u>(1,225,260)</u>	<u>(60,864)</u>	<u>-</u>	<u>737,880</u>
Total of funds	<u>3,434,936</u>	<u>2,497,342</u>	<u>(3,973,641)</u>	<u>-</u>	<u>(243,573)</u>	<u>1,715,064</u>

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2023

Designated funds

Property fund - This fund reflects the net book value of the Group's freehold properties at the Balance Sheet date.

Restricted funds

Department of Health Faith Action - To disseminate information about health and social care from Government to grassroots voluntary sector organisation and to represent the voice of those organisations in health and care policy making.

ESF Create Your Futures - LifeLine Community Projects holds a sub-contract with Community Links to deliver the Create Your Future programme. The programme targets long-term unemployed and economically inactive BAME women facing barriers which are shown to be the most challenging in terms of employment.

Young People - This initiative supports young people at risk of serious youth violence or criminal exploitation through our award-winning VIP mentoring programme, positive weekly activities, school holiday activity days and residentials and the SW!TCH Ambassador leadership programme. We have funding from 4 different funders to work in 24 schools across Tower Hamlets, Barking and Dagenham, Redbridge, Havering and Thurrock. School recruitment was delayed due to the national lockdown but staff were deployed with community referrals, positive activities and detached work.

22. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	862,677	-	(7,341)	214,378	1,069,714
General funds	114,507	1,014,782	(1,168,434)	235,412	196,267
Restricted funds	737,880	1,603,501	(1,518,865)	(449,790)	372,726
	<u>1,715,064</u>	<u>2,618,283</u>	<u>(2,694,640)</u>	<u>-</u>	<u>1,638,707</u>

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
Designated funds	2,386,417	-	-	(1,523,740)	-	862,677
General funds	410,250	1,111,607	(2,748,381)	1,584,604	(243,573)	114,507
Restricted funds	638,269	1,385,735	(1,225,260)	(60,864)	-	737,880
	<u>3,434,936</u>	<u>2,497,342</u>	<u>(3,973,641)</u>	<u>-</u>	<u>(243,573)</u>	<u>1,715,064</u>

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2023

23. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,069,714	-	1,069,714
Current assets	1,120,441	527,591	1,648,032
Creditors due within one year	(279,767)	(154,865)	(434,632)
Creditors due in more than one year	(644,407)	-	(644,407)
Total	1,265,981	372,726	1,638,707

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	862,677	-	862,677
Current assets	495,947	921,640	1,417,587
Creditors due within one year	(381,440)	(183,760)	(565,200)
Total	977,184	737,880	1,715,064

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Notes to the financial statements
For the year ended 31 March 2023

24. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2023 £	Group 2022 £
Net expenditure for the year (as per Statement of Financial Activities)	(76,357)	(1,476,299)
Adjustments for:		
Decrease in debtors	100,177	82,882
Decrease in creditors	(148,444)	(67,904)
Gains/(losses) on investments	-	(243,573)
Dividends, interests and rents from investments	(7,306)	(47,362)
Loss on disposal of goodwill	-	105,536
Loss on disposal of investment property	-	794,000
Proceeds from sale of investment property	-	365,000
Gain on disposal of investment property	-	(165,000)
Fixed asset depreciation charge	7,341	-
Net cash used in operating activities	(124,589)	(652,720)

25. Analysis of cash and cash equivalents

	Group 2023 £	Group 2022 £
Cash in hand	1,539,329	1,208,707
Total cash and cash equivalents	1,539,329	1,208,707

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2023

26. Analysis of changes in net debt

	At 1 April 2022	Cash flows	Other non- cash changes	At 31 March 2023
	£	£	£	£
Cash at bank and in hand	1,208,707	(329,378)	-	879,329
Debt due within 1 year	-	(664,024)	646,147	(17,877)
Debt due after 1 year	-	-	(644,407)	(644,407)
Short-term deposits	-	660,000	-	660,000
	1,208,707	(333,402)	1,740	877,045

27. Pension commitments

The Group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Group in an independently administered fund. The pension cost charge represents contributions payable by the Group to the fund and an amount of £5,456 (2022 - £4,836) were payable to the fund at the Balance Sheet date and are included in creditors.

28. Operating lease commitments

At 31 March 2023 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2023 £	Group 2022 £
Not later than 1 year	69,431	69,811
Later than 1 year and not later than 5 years	5,298	71,197
	74,729	141,008

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2023

29. Related party transactions

During the year the Charity and its Group had the following transactions with Lifeline Church (LC), a charity of which Avril McIntyre (until her resignation on 6th May 2022), and Neil Jaques, trustees, are also Trustees:

- Gifts were given to LC totalling £Nil (2022: £1,914,000).
- Expenses were recharged to LC totalling £6,489 (2022: £6,913).
- At the Balance sheet date LC owed a balance of £4,596 to LCP (2022: £158,878 owed from LCP).

During the year the Charity and its Group had the following transactions with Valence Group Limited (VGL), a company of which Avril McIntyre and John Singleton, trustees, are directors:

- Expenses were recharged to VGL totalling £994 (2022: £22,885).
- The balance due from VGL at the year end was £Nil (2022: £994).

During the period the Charity and its Group had the following transactions with Lifeline Network International (LNI), a charity of which A McIntyre, trustee, is a trustee, and John Singleton, trustee, is a member of key management:

- Expenses were recharged to LNI totalling £63 (2022: £2,515).
- The balance due from LNI at the year end was £2,997 (2022: £179).

During the year the Charity and its Group had the following transactions with Community Resources for Change (CRC), a charity of which Avril McIntyre and John Singleton, trustees, are trustees:

- CRC have paid expenditure to LCP of £4,052 (2022: £6,734), and expenses were recharged from CRC totalling £3,435 (2022: £Nil).
- The balance due from CRC at the year end was £191 (2022: £268).

Two connected persons to one of the Trustees (J Singleton) received remuneration and expenses during the year as follows:

- D Singleton received remuneration of £83,239 (2022: £60,552).
- N Singleton received remuneration of £83,079 (2022: £60,545).

No other Trustees (or any persons connected with them) received any remuneration, expenses of benefits from the Charitable Group during the year.

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2023

30. Principal subsidiaries

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Principal activity
Lifeline Enterprises Ltd	05130976	Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS	IT support services
Class of shares	Holding		
Ordinary	100%		

The financial results of the subsidiary for the year were:

Name	Expenditure £	Deficit for the year £	Net liabilities £
Lifeline Enterprises Ltd	(601)	(601)	1,294

The investments in subsidiaries are all stated at cost less impairments.

Accounts

Registered number: 03951096
Charity number: 1084634

Lifeline Community Projects
(A company limited by guarantee)

Trustees' report and financial statements

For the year ended 31 March 2022

Lifeline Community Projects
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Lifeline Community Projects
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Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 March 2022

Trustees Mr P Akerman
Mr N Jaques
Mr J Singleton
Ms A McIntyre (resigned 6 May 2022)
Mr T King
Mr H Yung (appointed 1 September 2022)

Company registered number 03951096

Charity registered number 1084634

Registered office Lifeline House
25 Neville Road
Dagenham
Essex
RM8 3QS

Independent auditor Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Bankers CAF Limited
PO Box 289
West Malling
Kent
ME19 4TA

NatWest
Ground Floor
Gredley House
1 - 11 Broadway
London
E15 4BQ

Metro Bank
1 Southampton Row
London
WC1B 5HA

Lifeline Community Projects
(A company limited by guarantee)

Trustees' report
For the year ended 31 March 2022

The Trustees present their annual report together with the audited financial statements of Lifeline Community Projects (the "charity") for the year ended 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the Charity qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Charity's objects are:

- ii. The advancement of education principally through the provision of nursery facilities, English language teaching for those for whom English is not a first language, marriage and parenting courses and personal and social development education for young persons;
- iii. To relieve persons in need, hardship or distress including through the provision of material assistance, advice and advocacy, and training for those in need of such assistance
- iiii. To advance the Christian faith (though not by limitation) through the provision of counselling and training with the aim of maintaining and promoting marriage and parenting values;
- iiv. To promote charitable purposes for the benefit of the public in the following ways:
 - a. The preservation and protection of health;
 - b. The provision of facilities for recreation or other leisure time occupation in the interest of social welfare for persons who have need of such facilities by reason of their youth, age infirmity or disablement, poverty or social and economic circumstance with the object of improving the conditions of life for such persons; and
 - c. The provision of training with the object of relieving unemployment.

The Trustees have designated funds from reserves to ensure the charity can achieve its objectives on a sustainable basis. Details of reserves set aside can be seen in note 20 of the accounts.

The policies adopted in furtherance of these objects are to raise funds and receive contributions, to borrow money, to purchase, lease, exchange or otherwise acquire any land, buildings, to hold property as tenants, to make donations, to make grants, to invest the monies of the Charity, to establish subsidiary companies to act as agents, to promote or carry out research and publish the results of it in furthering the objects. There has been no change in these during the year.

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)'.

Lifeline Community Projects
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Trustees' report (continued)
For the year ended 31 March 2022

Objectives and activities (continued)

b. Activities undertaken to achieve objectives

The context for delivery this year has been the recovery from Covid. Whilst schools re-opened on the 8th March '21 social distancing and Covid Guidance remained throughout the majority of the year which has a significant impact on what services we delivered and how we delivered them.

Nurseries - Little Learners

This year the nurseries have adapted to being open full time and operating alongside COVID overcoming the following challenges successfully;

- Constant adaptation to follow ever changing Government guidelines
- Increased absences of staff due to sickness and quarantine requirements.
- Increased absences of children due to quarantine requirements.
- Time-consuming additional support and reassurance offered to parents in order to upkeep confidence in the setting's safety
- Higher running cost on cleaning resources and cleaning time.
- Increased staffing costs due to staff cover being required to meet ratios
- Reduced demand in Ilford due to parents working from home and continued fear of COVID.
- Continuous review and changes to procedures to accommodate social distancing.

In Ilford we have successfully recruited and developed a strong management team with a competent Nursery Manager, Deputy and Nursery Administrator. The setting continues to spend a large amount of time chasing income from disadvantaged families and enforcing the parent contract regulations. The nursery has undergone significant improvement to its staff team, interactions with children and presentation. Word of Mouth referrals make up the majority of new starters therefore, the staff team make a conscious effort to engage with the community and strive towards having a high standard of parent partnership. The setting has historical 'term time' low attendances which impacts income negatively during the school holidays. The average attendance for the year has risen to 62.2%.

Elm Park Nursery has observed the deputy manager develop into an aspiring Manager with new, fresh and creative ideas. The Nursery team take pride and ownership over the setting's standards as well as leading each other to improve play skills and personally develop continuously. The nursery's average attendance for the year is 95.3% with a constant waiting list and consistent influx of enquiries. Parent partnership and relationships are very strong with parents often turning to the experienced staff team for support and guidance.

Due to the consistent high demand in Elm Park, with the nursery being oversubscribed, we purchased an additional premise, Ambleside, to allow for expansion and growth of the Little Learners Brand. Planning permission has been hard to achieve over recent years and several time-consuming appeal applications have been turned down. Nevertheless, August 2021, planning permission to convert the residential home into a nursery property was finally granted by Havering Council. Quotes for refurbishment have been sought after once more. Due to the Pandemic, the quotes received are far more expensive than when we investigated several years ago. We are looking forward to renovations taking place and opening our third setting. Elm Park continues to promote the opening of Ambleside, Ambleside is already beginning to gather a waiting list in anticipation for an opening in the new academic year.

Healthwatch

This year the team and volunteers have continued to adapt the way we deliver services in the face of Covid. Following government guidance the team we were restricted to mainly telephone and online engagement, but this did not stop us, for example we were unable to undertake Enter and views, instead our volunteers supported with mystery calls to sexual health services.

Our information and signposting service was available by phone and email and the team have supported 280 residents with a number of queries including how to access dental services, how to complain, providing information about covid vaccinations and mental health. As government guidance changed, we started to conduct safe face- to- face contact interactions.

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Trustees' report (continued)
For the year ended 31 March 2022

Objectives and activities (continued)

In total we have engaged with 895 people throughout the year and the team worked on several different projects ensuring the voice of the community influences decisions makers. For example, we contributed to BHRUTS clinical strategy, sharing feedback about hospital services with the trust, this feedback will now be used as part of the strategy including best practice and looking at improving areas highlighted by patients.

Our #TalkAboutIt event enabled mental health services, and faith organisations and places of worship to discuss challenges posed by the pandemic and practical tips on how to support those with mental health needs.

We have won an award along with our colleagues from North East London for providing fast, regular and comprehensive insight about people's experiences of care with their Integrated Care System, helping to develop services that meet the needs of our diverse population.

This programme has now been recommissioned for an additional 3 years with the new programme starting in April '22.

Pastoral Partner for Schools

This continues to be a key part of our mission which we have sustained throughout Covid. Working with young people that are on the edge of poor mental health (SW!TCH Minds) or serious youth violence (SW!TCH Lives) and supporting their parents and residents in the communities they reside (SW!TCH Communities). We continue to support young people across the equivalent of 40 schools over 4 boroughs employing 3 managers, 2 Lead Youth Development Workers, 10 Youth Development Workers, 5 community development workers and a bank of outreach workers. Two young people have moved through the service to become Ambassadors and have now been appointed as sessional staff.

This year our services had to remain flexible adapting to covid guidance whilst meeting the needs of our beneficiaries.

SWITCH Lives

This initiative supports young people at risk of serious youth violence or criminal exploitation through our award-winning VIP mentoring programme, positive weekly activities, school holiday activity days and residentials and the SW!TCH Ambassador leadership programme. We have had funding from 6 different funds to work in 22 schools across Barking and Dagenham, Redbridge, Havering and Thurrock. Delivery in schools was hampered in some cases by national covid guidance and local school interpretations. As restrictions eased we witnessed an increase in SYV.

SW!TCH Minds

Funded by the Department of Health & Social Care with match funding from BHR CCG, and the Local Authorities of Barking and Dagenham, Redbridge and Havering to work with young people on the edge of poor mental health. All 18 schools were established prior to the first lockdown and the team has settled well. We have seen a significant rise in demand on the back of the pandemic and the social restrictions enforced.

SW!TCH Ambassadors

We were able to deliver our 3-day Ambassador training residential during the summer holidays, training 16 Ambassadors. These young people have helped to review and develop services, support and plan activities and represent LifeLine to partners and funders.

Champion Support Network

Funded through London's VRU (Violence Reduction Unit) via London Borough of Barking and Dagenham, Redbridge and Havering this programme has received its second phase of funding allowing us to continue to support parents. LifeLine's mentoring programmes put partnership with schools at the heart of the delivery. We have been able to support a range of parents across the three boroughs including parents who have children that have suffered from Serious Youth Violence. We have also trained parents to support their peers.

Lifeline Community Projects
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Trustees' report (continued)
For the year ended 31 March 2022

Objectives and activities (continued)

SW!TCH Futures

We have attracted funding from the London Mayor's New Deal For Young People's Leaders Programme which will start in April 2022. This will combine our SW!TCH Minds and SW!TCH Lives programme to provide a more flexible programme to 12 schools mentoring 10 young people per school, delivering 3 weekly positive activities, school holiday programmes and training 60 small organisations in mentoring.

SW!TCH Communities

As staff have returned to schools we have been able to maintain a delivery of up to 20 positive activities a week. We coordinated delivery with local authorities to focus on 'areas of concern' for our detached work and engaged positively with the young people. This work has contributed to our knowledge of local issues and given us key information to share with the Community Safety Teams and the police in relation to local incidents and threats. We have now been commissioned by London Borough of Barking and Dagenham, Redbridge and Havering with funding from the VRU to deliver capacity building programmes on 3 high violence estates.

FaithAction

Policy and Insight

FaithAction has been re-contracted as part of the Health and Wellbeing Alliance (HWA). This is the alliance of VCSE organisations that are in partnership with the health and care system (DHSC and NHS) to give voice and access to different communities. FaithAction has held this position for over a decade and has a responsibility as a conduit to faith communities throughout England.

Much of the year was dominated by responding to Covid-19 and lockdown. A high degree of access to Government departments was maintained, predominantly with DHSC, MHCLG/DLUHC and DCMS.

Increasingly, as the relaxation of restrictions came in summer 2021, focus switched from immediate response to the pandemic to recovery, and a renewed urgency to address health inequalities which have been further exacerbated by the pandemic. FaithAction's HWA project areas relate to health inequalities.

1. *Engaging with faith leaders and faith communities to address the poor pregnancy and maternity outcomes for minority ethnic women.*
2. *Utilising the reach and social infrastructure of faith communities to join with social prescribing schemes, particularly to address loneliness.*

We obtained a late-notice piece of additional work which we have been working with partners from Coventry University and Race Equality Foundation to deliver. This involves gathering views of "seldom heard" communities, via focus groups in Chesterfield, Birmingham, East London and online, on how effective Primary Care Networks are in addressing the wider causes of health inequalities.

Work with Department of Levelling up, Housing and Communities (DLUHC formally MHCLG)

Daniel Singleton continues as a member of the ministerial task force. Although the initial focus of this group was on places of worship and the pandemic, it has also considered other issues where there has been particular faith community interest and involvement, notably the issues related to Afghan and Hongkonger arrivals and the UK and public response to the work in Ukraine.

FaithAction maintained single-faith focus groups for the first part of the year but have gradually reduced these. However, the FaithAction monthly Zoom "Coffee House" remains a good route for member input, and Creative English Coffee morning and the Faith Covenant Forum also maintain an important meeting point for those with particular interests.

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Trustees' report (continued)
For the year ended 31 March 2022

Objectives and activities (continued)

FaithAction was subcontracted by Strengthening Faith Institutions on the Ministry of Housing, Communities and Local Government surge capacity building programme. The programme worked with 31 Faith Champions, who were working to promote vaccine take-up amongst hesitant communities. In addition, 31 organisations were supported in either putting together applications for funding or registering with the Charity Commission for recognised status. Organisations were supported throughout the process, from training in how to approach funding application forms and the relevant documents organisations needed to have in place, to supporting organisations write and submit application forms, with regular sessions with project staff who read applications and provided feedback. 17 organisations were provided with support to become digitally transformed; organisations were either provided with a new website, with input from FaithAction staff in the content and design, and training given in how to keep it maintained, or were given training and support in developing their social media presence.

83 videos from 3 main categories; Faith and Community Leaders, Health Professionals and Everyday Citizens, to encourage communities to take up the vaccine, dispel myths and conspiracy theories around the vaccine, and inform people about the process of getting the vaccine. These videos received over 82,000 views across a number of social media platforms.

Creative English – Café Connect (integration programme)

We were pleased to be contracted in 3 regions (Yorkshire, West Midlands, London) as part of the DLUHC programme for Hong Kong arrivals. The team has developed an innovative approach to bringing local settled communities together with new arrivals, which we believe will be transferable for other episodes of migration. There has been some challenges and the programme was delayed starting by the commissioner, and people have settled in different areas, often more affluent. The team have had to work hard to recruit and train new locations as we have not been able to use the previous Creative English hub locations. Yet again we see that faith groups and churches are at the forefront of this work, being a base to welcome new arrival and to provide a place of integration.

APPG on Faith and Society and the Faith Covenant

There has continued to be interest in the Faith Covenant, particularly connected to the Keeping the Faith report of Autumn 2020. We worked with Professor Chris Baker (Goldsmith, University of London) to do follow up research in summer and Autumn 2021, and there will be a further report on how to utilise the partnerships between faith and local government which received such a boost during the pandemic.

A number of areas are working towards adopting the covenant, to aid this we have begun work on a faith covenant toolkit, which works alongside the faith covenant forum meetings to provide general support. The team has also given a number of presentations and Q&A sessions in specific locations.

Localised areas of work

FaithAction has increasingly been able to emphasise the power of faith communities to reach some of the most vulnerable. We have been pleased to be directly involved with two local authority areas to develop programmes to address health inequalities. In Tower Hamlets the Faith Health Action Partnership (FHAP) project is working with Faith communities to develop health action plans. We are designing a programme to use Creative English in Birmingham, with new materials with a health focus, to reach parents of children who have English language needs, to help inoculation uptake and access to primary care health services.

FaithAction were also awarded the contract to support the Barking and Dagenham Faith Forum until March 2023. The team were able to put on their first event, an Inter Faith Week Reception, within weeks of being awarded the contract, with the event being very well received, and the team have been working with the Trustee group on a programme of activities and ensuring that good governance and relevant policies, procedures and apparatus, including a bank account, are in place.

Lifeline Community Projects
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Trustees' report (continued)
For the year ended 31 March 2022

Objectives and activities (continued)

Achievements and performance

a. Main achievements of the Charity

Details of the key achievements of the charity during the year can be summarised as:

- Maintained services within covid guidance
- Grew nursery attendance to exceed pre pandemic levels
- Achieved planning permission to convert Ambleside into third Nursery setting
- Established SW!TCH Communities in 3 new estates
- Achieved a 10 point improvement in WEMWBS for young people on SW!TCH Lives
- Developed reputation in Havering and Redbridge and the VRU
- 31 organisations supported to either apply for funding or register with the Charity Commission. 4 organisations applied to be either a Charity or Community Interest Company (CIC)
- 4 organisations had a website launched, designed by the FaithAction team
- 83 videos encouraging COVID-19 Vaccination take-up produced, with average views of over 990 each
- Developed integration focus course (Café Connect) for Hong Kong arrivals. Started training and deliver via partner organisations in Yorkshire, West Midlands and London.
- Research interviews for the Keeping the faith 2.0 report
- Released funds to support the development of a multi-use community facility
- Secured funding to sustain our pastoral partnership with schools

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. Financial review and reserves policy

Results for the year ended 31 March 2022 are given in the Consolidated Statement of Financial Activities. The assets and liabilities are given in the Consolidated Balance Sheet. The financial statements should be read in conjunction with the related notes.

In summary, income amounted to £2,497,342 and expenditure to £3,973,641, of which £1,914,000 represented a donation to Lifeline Church (which included the gift of Valence Group Limited assets and activities).

There is a resulting net deficit for the year of £1,719,872. As at 31 March 2022, the total net reserves of the Group stood at £1,715,064 of which £862,677 is held in designated funds, £737,880 in restricted funds and £114,507 is held in general reserves.

The policy of the Charity is to maintain a free reserves (including both general and designated reserves) level to cover three months of its annual operating costs, and is set at £435,255.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained and used to meet its other strategic priorities.

The unrestricted funds include the free reserves held by the Charity (see Note 19). The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

Lifeline Community Projects
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Trustees' report (continued)
For the year ended 31 March 2022

The Trustees have assessed the major risks to which the Charitable Group is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The major risk identified is potential fall in income.

Structure, governance and management

a. Constitution

Lifeline Community Projects is registered as a charitable company limited by guarantee, incorporated on 20 March 2000. The Charitable Company was established under a Memorandum of Association which established the objects and powers of the Charity and is governed under its Articles of Association. The Charitable Group is made up of the Charity, Lifeline Community Projects, and two subsidiaries, Valence Group Limited and Lifeline Enterprises Limited. Note 28 provides more detail about these subsidiaries.

The Trustees, who are also the Directors for the purpose of company law, and who served during the year were:

Mr P Akerman
Mr N Jaques
Mr J Singleton
Ms A McIntyre (resigned 6 May 2022)
Mr T King

The principal oversight role of the Trustees (who are also the legal directors of the Company) is to ensure good governance of the organisation. They carry out regular scanning of Lifeline's operating business environment and take account of the financial and business implications of the decisions they make. The Trustees met on a quarterly basis to review finance and key management decisions.

We audit the composition of our Trustee Board on a regular basis to identify any skills gaps. Where new Trustee(s) need to be recruited, we advertise the roles, conduct interviews and then appoint. We also arrange training for the Trustee Board to address results from the skills audit. Inductions are organised to bring together new and existing Board Members.

Plans for future periods

Our plans for the next three years are to:

- To be mentoring in every secondary school in Redbridge, Barking & Dagenham and Havering with SW!TCH Lives delivering in 30 schools and SW!TCH Minds delivering in 42 schools.
- To be delivering mentoring in 3 additional boroughs.
- SW!TCH Communities to be operating in 3 different locations providing positive activities and outreach for young people and community engagement.
- SW!TCH Rights to be fully funded and delivering across the East BCU (Borough Command Unit – Redbridge, Havering and Barking & Dagenham).
- Establish a chain of 3 nurseries.
- The Champion Support Network to provide a structure for peer support and parental advocacy across the Outer East London boroughs.
- Release funds to support the development of a multi-use community facility.
- To support organisation across the country to reach the most vulnerable young people.
- Build on our learning from Creative English to influence policy and develop new models of good practice and increase our support to faith based organisations through FaithAction.
- HealthWatch to successfully retender and focused on expanding.
- FaithAction to work alongside 2 local councils to establish Faith Covenant and provide projects to put covenant into action.

Lifeline Community Projects
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Trustees' report (continued)
For the year ended 31 March 2022

Relationships with related parties

Lifeline Community Church, Lifeline Network International and Community Resources for Change are closely linked to Lifeline Community Projects. However, each organisation is a separately registered charity with distinct charitable objectives.

Related party transactions are disclosed in note 27 to the accounts.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Charity and of their incoming resources and application of resources, including their 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 judgements 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 Group will continue in business.

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

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

Lifeline Community Projects
(A company limited by guarantee)

Trustees' report (continued)
For the year ended 31 March 2022

Auditor

The auditor, Kreston Reeves LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

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

Mr P Akerman

Date: 30 January 2023

Lifeline Community Projects
(A company limited by guarantee)

Independent auditor's report to the Members of Lifeline Community Projects

Opinion

We have audited the financial statements of Lifeline Community Projects (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Charity balance sheet, the Consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2022 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Lifeline Community Projects
(A company limited by guarantee)

Independent auditor's report to the Members of Lifeline Community Projects (continued)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Lifeline Community Projects
(A company limited by guarantee)

Independent auditor's report to the Members of Lifeline Community Projects (continued)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Review of cash expenditure to confirm no evidence of personal benefit; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Physical inspection of tangible assets susceptible to fraud or irregularity; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my Auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our

Lifeline Community Projects
(A company limited by guarantee)

Independent auditor's report to the Members of Lifeline Community Projects (continued)

opinion. Our conclusions are based on the audit evidence obtained up to the date of my Auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP

Kreston Reeves LLP
Chartered Accountants
Statutory Auditor

Chatham Maritime

30 January 2023

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Lifeline Community Projects
(A company limited by guarantee)

Consolidated Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	4	50,965	1,385,735	1,436,700	1,354,745
Charitable activities	5	831,140	-	831,140	697,586
Investments	6	47,362	-	47,362	71,449
Other income	7	182,140	-	182,140	51,250
Total income		1,111,607	1,385,735	2,497,342	2,175,030
Expenditure on:					
Charitable activities		834,381	1,225,260	2,059,641	2,037,682
Other expenditure	8	1,914,000	-	1,914,000	-
Net (expenditure)/income		(1,636,774)	160,475	(1,476,299)	137,348
Transfers between funds	19	60,864	(60,864)	-	-
Net movement in funds before other recognised gains/(losses)		(1,575,910)	99,611	(1,476,299)	137,348
Other recognised gains/(losses):					
Loss on disposal of subsidiary		(243,573)	-	(243,573)	-
Net movement in funds		(1,819,483)	99,611	(1,719,872)	137,348
Reconciliation of funds:					
Total funds brought forward		2,796,667	638,269	3,434,936	3,297,588
Net movement in funds		(1,819,483)	99,611	(1,719,872)	137,348
Total funds carried forward		977,184	737,880	1,715,064	3,434,936

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 19 to 42 form part of these financial statements.

Lifeline Community Projects
(A company limited by guarantee)
Registered number: 03951096

Consolidated balance sheet
As at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	13	-	105,536
Tangible assets	14	862,677	861,679
Investment property	15	-	994,000
		862,677	1,961,215
Current assets			
Debtors	17	208,880	291,762
Short-term deposits		-	800,000
Cash at bank and in hand		1,208,707	1,015,063
		1,417,587	2,106,825
Creditors: amounts falling due within one year	18	(565,200)	(633,104)
Net current assets		852,387	1,473,721
Total net assets		1,715,064	3,434,936
Charity funds			
Restricted funds	19	737,880	638,269
Unrestricted funds	19	977,184	2,796,667
Total funds		1,715,064	3,434,936

Lifeline Community Projects
(A company limited by guarantee)
Registered number: 03951096

Consolidated balance sheet (continued)
As at 31 March 2022

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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

Mr P Akerman
Trustee

Date: 30 January 2023

The notes on pages 21 to 46 form part of these financial statements.

Lifeline Community Projects
(A company limited by guarantee)
Registered number: 03951096

Charity balance sheet
As at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	862,677	861,679
Investments	16	1	611,613
Investment property	15	-	200,000
		862,678	1,673,292
Current assets			
Debtors	17	251,859	353,410
Short-term deposits		-	800,000
Cash at bank and in hand		1,162,523	902,057
		1,414,382	2,055,467
Creditors: amounts falling due within one year	18	(563,890)	(513,668)
Net current assets		850,492	1,541,799
Total assets less current liabilities		1,713,170	3,215,091
Total net assets		1,713,170	3,215,091
Charity funds			
Restricted funds	19	737,880	638,269
Unrestricted funds	19	975,290	2,576,822
Total funds		1,713,170	3,215,091

Lifeline Community Projects
(A company limited by guarantee)
Registered number: 03951096

Charity balance sheet (continued)
As at 31 March 2022

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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

Mr P Akerman
Trustee

Date: 30 January 2023

The notes on pages 21 to 46 form part of these financial statements.

Lifeline Community Projects
(A company limited by guarantee)

Consolidated statement of cash flows
For the year ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	22	(652,720)	125,649
Cash flows from investing activities			
Purchase of tangible fixed assets		(998)	(5,651)
Dividends, interests and rents from investments		47,362	71,449
Net cash provided by investing activities		46,364	65,798
Change in cash and cash equivalents in the year		(606,356)	191,447
Cash and cash equivalents at the beginning of the year		1,815,063	1,623,616
Cash and cash equivalents at the end of the year	23	1,208,707	1,815,063

The notes on pages 21 to 46 form part of these financial statements

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

1. General information

Lifeline Community Projects is a private company limited by guarantee incorporated in England and Wales. The registered office is Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS.

2. Accounting policies

2.1 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 Companies Act 2006. Lifeline Community Projects 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.

The financial statements are prepared in sterling, which is the functional currency of the Charitable Group. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Group and its two wholly owned subsidiary undertakings, Lifeline Enterprises Limited and Valence Group Limited. The results of the subsidiaries are consolidated on a line by line basis.

The Group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Whilst the impact of the COVID-19 pandemic has been assessed by the Trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the Charity's future activities. However, taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

Notes to the financial statements
For the year ended 31 March 2022

2. Accounting policies (continued)

2.3 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.

Cash donations are recognised on receipt. Other donations are recognised once the charitable group has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are included in the Consolidated 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.

Sales within charitable activities includes fees receivable for the provision of nursery care. Income from trading activities includes income from the Community Connect Project, income is received in exchange for services and is recognised when entitlement has occurred.

Investment income includes rent receivable under operating leases and bank interest. Other income includes intercompany service charges made to associated charities.

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.

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

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office, finance and governance costs which support the Charitable Group's activities. These costs have been allocated between the various charitable activities as set out in a note to the accounts.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the Charitable Group.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about wither the timing of the grant or the amount of grant payable.

All expenditure is inclusive of irrecoverable VAT.

Notes to the financial statements
For the year ended 31 March 2022

2. Accounting policies (continued)

2.5 Government grants

Government grants are credited to the Consolidated statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

2.8 Intangible assets and amortisation

Goodwill represents the excess of the cost of acquisition of unincorporated businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill shall be considered to have a finite useful life, and shall be amortised on a systematic basis over its life.

The estimated useful lives are as follows:

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset over their estimated useful lives, on the following bases:

Goodwill on acquisition of nurseries	-	3 years
Goodwill on acquisition of share capital in subsidiaries	-	10 years

2.9 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 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.

Notes to the financial statements
For the year ended 31 March 2022

2. Accounting policies (continued)

2.9 Tangible fixed assets and depreciation (continued)

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following bases:

Freehold property	-	no depreciation
Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Consolidated statement of financial activities.

Where grant funding is received to purchase plant and equipment as a requirement for the delivery of a specific project, the cost is written off in the year of purchase.

Expenditure on leasehold properties is depreciated over the length of the least remaining or in full in the year of expense, subject to the discretion of the Senior Management Team.

2.10 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

Investment properties, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

2.11 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.

2.12 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.

Notes to the financial statements
For the year ended 31 March 2022

2. Accounting policies (continued)

2.13 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 Consolidated statement of financial activities as a finance cost.

2.14 Financial instruments

The Group 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.

2.15 Operating leases

Rentals paid under operating leases are charged to the Consolidated statement of financial activities on a straight line basis over the lease term.

2.16 Pensions

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

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

2. Accounting policies (continued)

2.17 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 Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group 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.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

4. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Grants				
ESF - Create Your Futures	-	19,236	19,236	-
Faith Action	-	491,286	491,286	419,464
Young People	-	875,213	875,213	840,193
Government grants	-	-	-	95,088
Total Grants	-	1,385,735	1,385,735	1,354,745
Donations	50,965	-	50,965	-
Subtotal	50,965	-	50,965	-
Total 2021	114,172	1,240,573	1,354,745	

5. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Faith Action	8,420	8,420	28,851
Families	807,035	807,035	583,051
Young People	15,685	15,685	85,684
	831,140	831,140	697,586
Total 2021	697,586	697,586	

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Rental income	43,516	43,516	70,273
Interest receivable	3,846	3,846	1,176
	<u>47,362</u>	<u>47,362</u>	<u>71,449</u>
	<u>71,449</u>	<u>71,449</u>	
Total 2021			

7. Other income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Other income	3,150	3,150	18,551
Service charges to related charitable companies	13,990	13,990	32,699
Profit on Sale of property	165,000	165,000	-
	<u>182,140</u>	<u>182,140</u>	<u>51,250</u>
	<u>51,250</u>	<u>51,250</u>	
Total 2021			

8. Other expenditure

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donation to Lifeline Church	1,914,000	1,914,000	-

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2022

9. Analysis of expenditure by activities

	Direct costs 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
ESF - Create your futures	50,570	-	50,570	-
Faith Action	334,724	50,113	384,837	337,719
Families	559,130	166,737	725,867	538,430
Young People	700,918	88,710	789,628	757,235
Other and Support	32,355	76,384	108,739	385,628
Governance	-	-	-	18,670
	<u>1,677,697</u>	<u>381,944</u>	<u>2,059,641</u>	<u>2,037,682</u>
Total 2021	<u>1,778,778</u>	<u>258,904</u>	<u>2,037,682</u>	

Analysis of direct costs

	Create Your Future 2022 £	Faith Action 2022 £	Families 2022 £	Young People 2022 £
Staff costs	50,570	272,471	411,187	567,049
Depreciation and revaluation	-	-	-	-
Travel and subsistence	-	657	1,045	3,160
Partnership costs & program delivery	-	48,770	8,198	1,598
Other project costs	-	7,137	19,418	116,195
Communication, marketing & administration	-	5,189	6,856	8,684
Beneficiary costs	-	500	19,704	4,232
Property costs	-	-	92,722	-
	<u>50,570</u>	<u>334,724</u>	<u>559,130</u>	<u>700,918</u>

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Other 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	2,052	1,303,329	1,417,144
Depreciation and revaluation	-	-	33,949
Travel and subsistence	317	5,179	5,598
Partnership costs & program delivery	647	59,213	72,911
Other project costs	(33,478)	109,272	91,127
Communication, marketing & administration	(66)	20,663	19,429
Beneficiary costs	30	24,466	14,588
Property costs	62,853	155,575	124,032
	32,355	1,677,697	1,778,778

Analysis of support costs

	Faith Action 2022 £	Families 2022 £	Young People 2022 £	Other 2022 £
Staff costs	-	-	-	182,212
Depreciation	-	-	-	-
Property and insurance	-	-	-	15,839
IT costs	-	-	-	62,280
Communication	9,935	3,600	6,180	86,188
Travel and subsistence	-	-	-	2,007
Internal recharges	40,178	163,137	82,530	(285,845)
Governance costs	-	-	-	13,703
	50,113	166,737	88,710	76,384

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Other and Support 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	-	182,212	153,356
Depreciation	-	-	1,387
Property and insurance	-	15,839	10,925
IT costs	-	62,280	67,062
Communication	-	105,903	5,488
Travel and subsistence	-	2,007	2,016
Internal recharges	-	-	-
Governance costs	-	13,703	18,670
	-	381,944	258,904

10. Auditor's remuneration

	2022 £	2021 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	12,193	8,820

11. Staff costs

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Wages and salaries	1,367,113	1,445,013	1,367,113	1,445,013
Social security costs	96,531	102,447	96,531	102,447
Pension costs	21,897	23,040	21,897	23,040
	1,485,541	1,570,500	1,485,541	1,570,500

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

	Group 2022 No.	Group 2021 No.
Employees	71	74

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

11. Staff costs (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2022 No.	Group 2021 No.
In the band £60,001 - £70,000	-	1

The total remuneration, benefits and pensions paid in respect of the key management personnel in the year was £198,422 (2021: £181,638).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

13. Intangible assets

Group

	Goodwill £
At 1 April 2021	333,320
On disposal of subsidiaries	(333,320)
At 31 March 2022	-
At 1 April 2021	227,784
On revalued assets	(227,784)
At 31 March 2022	-
Net book value	
At 31 March 2022	-
At 31 March 2021	105,536

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

13. Intangible assets (continued)

Charity

	Goodwill £
Cost	
At 1 April 2021	90,000
At 31 March 2022	<u>90,000</u>
Amortisation	
At 1 April 2021	90,000
At 31 March 2022	<u>90,000</u>
Net book value	
At 31 March 2022	<u>-</u>
At 31 March 2021	<u>-</u>

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

14. Tangible fixed assets

Group and Charity

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2021	1,037,872	237,767	163,794	1,439,433
Additions	998	-	-	998
At 31 March 2022	1,038,870	237,767	163,794	1,440,431
Depreciation				
At 1 April 2021	176,193	237,767	163,794	577,754
At 31 March 2022	176,193	237,767	163,794	577,754
Net book value				
At 31 March 2022	862,677	-	-	862,677
At 31 March 2021	861,679	-	-	861,679

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2022

15. Investment property

Group

	Freehold investment property £
At 1 April 2021	994,000
Disposals	(200,000)
On disposal of subsidiaries	(794,000)
At 31 March 2022	-

Charity

	Freehold investment property £
At 1 April 2021	200,000
Disposals	(200,000)
At 31 March 2022	-

Investment property comprises freehold and leasehold property. The fair value of the investment property portfolio has been made by the Trustees on an open market value basis by reference to market evidence of transaction prices for similar properties.

During the year one investment was sold and the subsidiary which owned the other property was donated to lifeline church.

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

16. Fixed asset investments

	Investments in subsidiary companies £
Charity	
Cost or valuation	
At 1 April 2021	1,039,777
Disposals	(1,039,776)
At 31 March 2022	1
At 1 April 2021	428,164
Impairment on disposals	(428,164)
At 31 March 2022	-
Net book value	
At 31 March 2022	1
At 31 March 2021	611,613
Other investments comprise of investments in subsidiaries (see note 28)	

17. Debtors

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Due within one year				
Trade debtors	149,331	247,470	149,331	247,470
Amounts owed by group undertakings	-	-	42,979	62,972
Other debtors	17,480	-	17,480	-
Prepayments and accrued income	42,069	44,292	42,069	42,968
	208,880	291,762	251,859	353,410

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2022

18. Creditors: Amounts falling due within one year

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Trade creditors	223,044	78,763	223,044	77,932
Other taxation and social security	27,945	53,574	27,945	37,349
Other creditors	51,827	51,940	51,827	51,940
Accruals and deferred income	262,384	448,827	261,074	346,447
	565,200	633,104	563,890	513,668
	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Deferred income at 1 April 2021	284,275	85,034	284,275	85,034
Resources deferred during the year	198,862	284,275	198,862	284,275
Amounts released from previous periods	(284,275)	(85,034)	(284,275)	(85,034)
	198,862	284,275	198,862	284,275

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

19. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
Unrestricted funds						
Designated funds						
New nursery development	140,000	-	-	(140,000)	-	-
Nursery dilapidations	30,000	-	-	(30,000)	-	-
New community development centre	360,738	-	-	(360,738)	-	-
Property fund	1,855,679	-	-	(993,002)	-	862,677
	<u>2,386,417</u>	<u>-</u>	<u>-</u>	<u>(1,523,740)</u>	<u>-</u>	<u>862,677</u>
General funds						
General funds	410,250	1,111,607	(2,748,381)	1,584,604	(243,573)	114,507
Total Unrestricted funds	<u>2,796,667</u>	<u>1,111,607</u>	<u>(2,748,381)</u>	<u>60,864</u>	<u>(243,573)</u>	<u>977,184</u>
Restricted funds						
Department of Health - Faith Action	449,884	491,286	(385,062)	(60,864)	-	495,244
ESF - Create your Futures	31,334	19,236	(50,570)	-	-	-
Young People	157,051	875,213	(789,628)	-	-	242,636
	<u>638,269</u>	<u>1,385,735</u>	<u>(1,225,260)</u>	<u>(60,864)</u>	<u>-</u>	<u>737,880</u>
Total of funds	<u><u>3,434,936</u></u>	<u><u>2,497,342</u></u>	<u><u>(3,973,641)</u></u>	<u><u>-</u></u>	<u><u>(243,573)</u></u>	<u><u>1,715,064</u></u>

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2022

19. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
New nursery development	60,000	-	-	80,000	140,000
Nursery dilapidations	30,000	-	-	-	30,000
New community development centre	360,738	-	-	-	360,738
Property fund	1,851,211	-	(2,942)	7,410	1,855,679
	<u>2,301,949</u>	<u>-</u>	<u>(2,942)</u>	<u>87,410</u>	<u>2,386,417</u>
General funds					
General funds	<u>422,929</u>	<u>934,457</u>	<u>(859,726)</u>	<u>(87,410)</u>	<u>410,250</u>
Total Unrestricted funds	<u>2,724,878</u>	<u>934,457</u>	<u>(862,668)</u>	<u>-</u>	<u>2,796,667</u>
Restricted funds					
Department of Health - Faith Action	372,400	419,464	(341,980)	-	449,884
ESF - Create your futures	31,334	-	-	-	31,334
Young People	168,976	821,109	(833,034)	-	157,051
	<u>572,710</u>	<u>1,240,573</u>	<u>(1,175,014)</u>	<u>-</u>	<u>638,269</u>
Total of funds	<u><u>3,297,588</u></u>	<u><u>2,175,030</u></u>	<u><u>(2,037,682)</u></u>	<u><u>-</u></u>	<u><u>3,434,936</u></u>

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2022

Designated funds

Property fund - This fund reflects the net book value of the Group's freehold properties at the Balance Sheet date.

Restricted funds

Department of Health Faith Action - To disseminate information about health and social care from Government to grassroots voluntary sector organisation and to represent the voice of those organisations in health and care policy making.

ESF Create Your Futures - LifeLine Community Projects holds a sub-contract with Community Links to deliver the Create Your Future programme. The programme targets long-term unemployed and economically inactive BAME women facing barriers which are shown to be the most challenging in terms of employment.

Young People - This initiative supports young people at risk of serious youth violence or criminal exploitation through our award-winning VIP mentoring programme, positive weekly activities, school holiday activity days and residentials and the SW!TCH Ambassador leadership programme. We have funding from 4 different funders to work in 24 schools across Tower Hamlets, Barking and Dagenham, Redbridge, Havering and Thurrock. School recruitment was delayed due to the national lockdown but staff were deployed with community referrals, positive activities and detached work. The police have described Covid-19 as their best crime fighting tool but we were prepared for a rise as schools opened again.

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2022

20. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
Designated funds	2,386,417	-	-	(1,523,740)	-	862,677
General funds	410,250	1,111,607	(2,748,381)	1,584,604	(243,573)	114,507
Restricted funds	638,269	1,385,735	(1,225,260)	(60,864)	-	737,880
	<u>3,434,936</u>	<u>2,497,342</u>	<u>(3,973,641)</u>	<u>-</u>	<u>(243,573)</u>	<u>1,715,064</u>

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	2,301,949	-	(2,942)	87,410	2,386,417
General funds	422,929	934,457	(859,726)	(87,410)	410,250
Restricted funds	572,710	1,240,573	(1,175,014)	-	638,269
	<u>3,297,588</u>	<u>2,175,030</u>	<u>(2,037,682)</u>	<u>-</u>	<u>3,434,936</u>

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2022

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	862,677	-	862,677
Current assets	495,947	921,640	1,417,587
Creditors due within one year	(381,440)	(183,760)	(565,200)
Total	977,184	737,880	1,715,064

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	861,679	-	861,679
Intangible fixed assets	105,536	-	105,536
Investment property	994,000	-	994,000
Current assets	1,205,285	901,540	2,106,825
Creditors due within one year	(369,833)	(263,271)	(633,104)
Total	2,796,667	638,269	3,434,936

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2022

22. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2022 £	Group 2021 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(1,476,299)	137,348
Adjustments for:		
Depreciation and amortisation charges	-	35,336
Gains/(losses) on investments	(243,573)	-
Dividends, interests and rents from investments	(47,362)	(71,449)
Decrease/(increase) in debtors	82,882	(127,815)
Increase/(decrease) in creditors	(67,904)	152,229
Loss on disposal of goodwill	105,536	-
Loss on disposal of investment property	794,000	-
Proceeds from sale of investment property	365,000	-
Gain on disposal of investment property	(165,000)	-
Net cash provided by/(used in) operating activities	(652,720)	125,649

23. Analysis of cash and cash equivalents

	Group 2022 £	Group 2021 £
Cash in hand	1,208,707	1,815,063
Total cash and cash equivalents	1,208,707	1,815,063

24. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	Acquisition and disposal of subsidiaries £	At 31 March 2022 £
Cash at bank and in hand	1,015,063	273,563	(79,919)	1,208,707
Liquid investments	800,000	(800,000)	-	-

Lifeline Community Projects
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Notes to the financial statements
For the year ended 31 March 2022

25. Pension commitments

The Group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Group in an independently administered fund. The pension cost charge represents contributions payable by the Group to the fund and an amount of £4,836 (2021 - £12,009) were payable to the fund at the Balance Sheet date and are included in creditors.

26. Operating lease commitments

At 31 March 2022 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2022 £	Group 2021 £
Not later than 1 year	69,811	69,241
Later than 1 year and not later than 5 years	71,197	144,054
	<u>141,008</u>	<u>213,295</u>

Notes to the financial statements
For the year ended 31 March 2022

27. Related party transactions

During the year the charity and its group had the following transactions with Lifeline Church (LC), a charity of which Avril McIntyre (resigned 6th May 2022), John Singleton and Neil Jaques are also a trustee:

- Expenses were recharged to LC totalling £18,743 (2021: £18,743).
- Expenses were recharged from LC totalling £Nil (2021: £Nil).
- Donations of £1,302,387 were given to LC during the year, which included the donation of Valence Group Limited which has net assets of £749,649 as date of transfer, and Goodwill disposed of £105,536.
- The balance due from LC at the year end was £159,387 (2021: £364).
- The balance due to LC at the year end was £509 (2021: £Nil).

During the year the charity and its group had the following transactions with Lifeline Network International (LNI), a charity of which Avril McIntyre is also a trustee:

- Expenses were recharged to LNI totalling £1,170 (2021: £5,914).
- The balance due from LNI at the year end was £179 (2021: £69).

During the year the charity and its group had the following transactions with Community Resources for Change (CRC), a charity of which Avril McIntyre is also a trustee:

- Expenses were recharged to CRC totalling £10,000 (2021: £22,004).
- The balance due from CRC at the year end was £457 (2021: £126).

During the year the charity and its group had the following transactions with Valence Group Limited (VGL), a charity of which Avril McIntyre is also a trustee:

- Expenses were recharged to VGL totalling £22,885.
- The balance due from VGL at the year end was £994.

Two connected persons to one of the Trustees (J Singleton) received remuneration and expenses during the year as follows:

- D Singleton received remuneration of £60,552 (2021: £57,116 as restated).
- N Singleton received remuneration of £60,545 (2021: £71,603 as restated).

No other Trustees (or any persons connected with them) received any remuneration, expenses or benefits from the Charitable Group during the year.

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2022

28. Principal subsidiaries

These financial statements are consolidated financial statements for Lifeline Community Projects and its subsidiaries, which are both based in the UK. Separate company financial statements for the subsidiary companies are required to be prepared by law and are publicly available at Companies House.

On 10 June 2016 the Charitable Company purchased the entire share capital of Valence Group Limited for cash consideration of £1,039,777 (including costs). On acquisition fixed assets of £1,056,263, current assets of £6,113 and current liabilities of £265,919 were recognised. On 27 October 2021 the Valence Group was donated for nil consideration to Lifeline Church.

The following were subsidiary undertakings of the Charity:

Names	Principal activity	Class of shares	Holding
Lifeline Enterprises Ltd	IT support services	Ordinary	100%
Valence Group Ltd (Donated 27/10/21)	Property management	Ordinary	100%

The financial results of the subsidiaries for the year were:

Names	Income £	Expenditure £	Profit/(Loss) / Surplus/ (Deficit) for the year/period £	Net assets £
Lifeline Enterprises Ltd	-	(1,609)	(1,609)	1,895
Valence Group Ltd (Donated 27/10/21)	43,516	(16,285)	27,231	-

The investments in subsidiaries are all stated at cost less impairments.

Accounts

Our ref SR/DL/40036106

10 December 2021

Ms H Khan
Lifeline Community Projects
Lifeline House
25 Neville Road
Dagenham
Essex
RM8 3QS

Dear Humerah

**Lifeline Community Projects
Lifeline Enterprises Limited
Valence Group Limited**

I have pleasure in enclosing a bound copy and an unbound copy of the financial statements for each of the above, for the year ended 31 March 2021, and can confirm I have today sent a copy of each to Companies House for filing, as well as filing the corporation tax returns with HMRC.

With kind regards

Your sincerely



Dan Lennox

Encs.

Registered number: 03951096
Charity number: 1084634

Lifeline Community Projects
(A company limited by guarantee)

Trustees' report and financial statements

For the year ended 31 March 2021

Lifeline Community Projects
(A company limited by guarantee)

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Lifeline Community Projects
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 March 2021

Trustees Mr P Akerman
Mr N Jaques
Mr J Singleton
Ms A McIntyre
Rev. Dr. T King (appointed 31 December 2020)

Company registered number 03951096

Charity registered number 1084634

Registered office Lifeline House
25 Neville Road
Dagenham
Essex
RM8 3QS

Independent auditor Kreston Reeves LLP
Chartered Accountants
Statutory Auditor
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Bankers CAF Limited
PO Box 289
West Malling
Kent
ME19 4TA

NatWest
Ground Floor
Gredley House
1 - 11 Broadway
London
E15 4BQ

Metro Bank
1 Southampton Row
London
WC1B 5HA

Lifeline Community Projects
(A company limited by guarantee)

Trustees' report
For the year ended 31 March 2021

The Trustees present their annual report together with the audited financial statements of the Charity for the year from 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the Charity qualify as small under section 383 of the Companies Act 2006, the Group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Charity's objects are:

- i. The advancement of education principally through the provision of nursery facilities, English language teaching for those for whom English is not a first language, marriage and parenting courses and personal and social development education for young persons;
- ii. To relieve persons in need, hardship or distress including through the provision of material assistance, advice and advocacy, and training for those in need of such assistance
- iii. To advance the Christian faith (though not by limitation) through the provision of counselling and training with the aim of maintaining and promoting marriage and parenting values;
- iv. To promote charitable purposes for the benefit of the public in the following ways:
 - a. The preservation and protection of health;
 - b. The provision of facilities for recreation or other leisure time occupation in the interest of social welfare for persons who have need of such facilities by reason of their youth, age infirmity or disablement, poverty or social and economic circumstance with the object of improving the conditions of life for such persons; and
 - c. The provision of training with the object of relieving unemployment.

The Trustees have designated funds from reserves to ensure it can achieve its objectives on a sustainable basis. Details of reserves set aside can be seen in note 19 of the accounts.

The policies adopted in furtherance of these objects are to raise funds and receive contributions, to borrow money, to purchase, lease, exchange or otherwise acquire any land, buildings, to hold property as tenants, to make donations, to make grants, to invest the monies of the Charity, to establish subsidiary companies to act as agents, to promote or carry out research and publish the results of it in furthering the objects. There has been no change in these during the year.

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)'.

Lifeline Community Projects
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Trustees' report (continued)
For the year ended 31 March 2021

Objectives and activities (continued)

b. Activities undertaken to achieve objectives

The context for delivery this year has been overshadowed by Covid-19 with three national lockdowns, two mostly closing schools;

- 25th March 2020 'Stay at home' order announced.
- September '20 Schools re-opened.
- 5th November second lockdown (schools not closed).
- 2nd December '20 lockdown ended and return to three-tier system of restrictions.
- 6th January '21 third national lockdown.
- 8th March '21 schools re-opened.

Nurseries Little Learner

This year was a challenge for the nurseries due to the international pandemic of Covid-19 which caused the following for both settings:

- 3 months closure with staff on furlough.
- Increased absences of staff due to sickness and quarantine requirements.
- Increased absences of children due to quarantine requirements.
- Closure of bubbles/settings due to positive cases and staff shortages due to quarantine requirements.
- Increased staffing costs due to bubbles and staff cover.
- Reduced demand in Ilford due to parents working from home.
- Some staff remaining of flexible furlough.
- Changes to procedures to accommodate social distancing.

Ilford has seen a change in the deputy manager whom, in partnership with the manager, has helped bring a significant improvement to the setting. The appearance is the best it has been, the culture of staff has changed significantly, and Word of Mouth referrals make up the majority of new starters. However, the setting was impacted through the year by low demand for places typical within the industry. This year the setting has experienced an average occupancy of 31% against 56% from the previous year.

Elm Park saw the return of the deputy manager from maternity leave which allowed the manager to take on the line management responsibility for the Ilford setting and to take responsibility for leading an additional project. Once the setting opened it took 3 months to get back to pre-Covid attendance numbers. Over the year the setting had an average occupancy of 70% against the previous year of 96%.

Due to the consistent high demand in Elm Park, we had purchased an additional premises, Ambleside, to allow for expansion. We re-applied for change of use and invested heavily into the process securing noise assessments and putting in place mitigating actions. Unfortunately, councillors went against the recommendation of the planning office and denied change of use. This provided strong grounds for appeal which has been submitted, along with a request for costs, to the Planning Inspectorate, a body independent to Havering Council.

Healthwatch

The role of Healthwatch has been pivotal due to the pandemic. The team have continued to be a critical friend to service providers and commissioners ensuring they listened, adapted, and considered the views of those accessing services in these challenging times.

Residents sharing their stories about accessing health and care during Covid-19 directly influenced all the projects worked on this year, including access to GP digital services, mental health and wellbeing services for carers and access to dental services. Providers and commissioners welcomed all our findings and recommendations.

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Trustees' report (continued)
For the year ended 31 March 2021

Objectives and activities (continued)

This year the team have supported over 200 residents through our signposting and information service. A Covid-19 webpage was set up to provide up to date information in relation to the pandemic and the page has been visited over 2500 times throughout the year.

As part of the borough's response to Covid-19 our team and volunteers helped 70 local people with practical support such as shopping, medication pickups, gas and electricity issues and befriending calls.

We have 19 volunteers registered with us, all involved in different ways, whilst some have undertaken mystery shopping activities and telephone interviews others have supported by reviewing websites for information and writing blogs.

Alternative Provision - Lifeline School (Lifeline Institute)

Due to the national lockdown, the last months of this provision were delivered remotely and exams were cancelled in favour of teacher assessment. Whilst many mainstream schools were teaching through pre-recorded lessons and worksheets, we delivered lessons live through Zoom which enabled staff to remain vigilant on issues of safeguarding. Despite difficult circumstances, the students achieved a total of 73 grade 4-9 GCSE's (36 grade 5-9) compared to 50 grade 4-9 last year (28 grade 5-9).

This provision has now closed as the local authority chose to deliver in house through local schools.

Pastoral Partner for Schools

This continues to be a key part of our mission which has expanded significantly this year with total funding to support 42 schools over 5 boroughs employing two fulltime managers, one Lead Youth Development Worker and 12.5 youth development workers. We work with young people that are on the edge of mental health ill health (SWITCH Minds), serious youth violence (SWITCH Lives) or school exclusion (SWITCH Futures). On the back of the national lockdown, we extended our support to parents and our estate-based work (SWITCH Communities).

Covid-19 restrictions changed on a regular basis which required our services to constantly adapt throughout the year. During the first lockdown we implemented a new data management system called 'Salesforce'. While we were adapting to the new regime of home working staff had capacity to undertake training and upload records.

Throughout the year mentoring was delivered remotely through Zoom, WhatsApp, Teams, or other online video apps and also by messenger, text and traditional phone calls. We also delivered walk and talk sessions to encourage young people to take their one hour of exercise each day. Where staff were unable to mentor young people, due to lack of access (schools unable to supply contact details) or lack of engagement, they increased the positive activities and detached work.

Positive activities were delivered online and when possible, outside in socially distanced groups. As restrictions eased, we adapted delivery accordingly but found a challenge in venues being available during the winter months.

Lifeline has earned a very positive reputation due to our ability and determination to adapt programmes and engage young people throughout Covid-19.

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Trustees' report (continued)
For the year ended 31 March 2021

Objectives and activities (continued)

SWITCH Lives

This initiative supports young people at risk of serious youth violence or criminal exploitation through our award-winning VIP mentoring programme, positive weekly activities, school holiday activity days and residentials and the SWITCH Ambassador leadership programme. We have funding from 4 different funders to work in 24 schools across Tower Hamlets, Barking and Dagenham, Redbridge, Havering and Thurrock. School recruitment was delayed due to the national lockdown but staff were deployed with community referrals, positive activities and detached work. The police have described Covid-19 as their best crime fighting tool but we were prepared for a rise as schools opened again.

SWITCH Minds

Funded by the Department of Health & Social Care with match funding from BHR CCG, and the Local Authorities of Barking and Dagenham, Redbridge and Havering to work with young people on the edge of mental health ill health. All 18 schools were established prior to the first lockdown and the team has settled well. We have seen a significant rise in demand on the back of the pandemic and the social restrictions enforced.

SWITCH Ambassadors

We were able to deliver our 3-day Ambassador training programme during the summer holidays, training 16 Ambassadors. These young people have helped to review and develop services, support and plan activities and represent LifeLine to partners and funders. They also worked in partnership with Havering Council and Havering Mind to run a mental health focussed online music event.

VIP Mentoring

Two Schools have commissioned us to provide bespoke mentoring programmes to vulnerable young people, one school in Barking and Dagenham and one in Tower Hamlets.

SWITCH Futures

This initiative was being piloted in a local primary school providing mentoring for children and engagement with parents through family learning, mentoring and play work. Due to Covid-19 the school were unable to continue with the pilot, but the work developed into other key avenues.

Champion Support Network

LifeLine's mentoring programmes put partnership with schools at the heart of the delivery. When schools largely closed due to Covid-19, and we re-designed our mentoring to work remotely, we lost the key partnerships with schools. However, the philosophy of partnership remained, and we considered who was now seeing the young people in the daytime in place of schools – parents. In response we developed partnerships with parents and quickly found a high level of demand for increased support. We provided the following;

- Fortnightly parents remote coffee mornings.
- Theme based online workshops.
- Remote and doorstep 1-2-1 parenting support.

This service was noticed and appreciated by the local MET Gangs Unit and by Local Authorities which lead to the establishment of the Champion Support Network. We established a partnership with Redbridge, Barking and Dagenham and Havering to establish parent and carer peer support networks across the boroughs through accessing short term funds from the Violence Reduction Unit. The programme ran for 8 months. We recruited 6 part time Champion Coordinators, all with lived experience, to recruit, train and support parent and carer champions. Through the programme we were able to support over 100 parents and developed a host of innovative workshops.

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Trustees' report (continued)
For the year ended 31 March 2021

Objectives and activities (continued)

SWITCH Communities

With additional resource from YDW's not able to access schools, and National Lottery Covid Response Fund, we were able to increase this programme delivering up to 25 outreach sessions per week across 5 local authorities. We coordinated delivery with local authorities to focus on 'areas of concern' and engaged positively with the young people encouraging the obedience of social distancing guidance. This work has contributed to our knowledge of local issues and given us key information to share with the Community Safety Teams and the police in relation to local incidents and threats.

SWITCH Rights

This is a unique and innovative partnership with the local Police force whereby we make contact with young people that have received multiple negative (did not result in further action) 'stops' in the last 12 months. We have developed an engagement strategy and assigned staff to follow up with these young people and their parents to offer support and mentoring. We are approaching young people to gather feedback about the stops and to ensure they are aware of their rights and the complaints procedure. The approach is designed to identify young people who may be at danger and to use the follow up as an opportunity to appeal to them to make lifestyle changes. The programme has positively engaged with 7 vulnerable young people.

FaithAction
Health policy and insight

FaithAction's role was dominated by response to the Covid-19 pandemic and, as the faith partner to the Department of Health and Social Care, the team was well placed to offer advice and insight, as well as play an important role as part of the information flow to communities. FaithAction is part of the VCSE Health and Wellbeing Alliance (DHSC, NHS England, Public Health England), and the requests for regular input from the team grew significantly. For example, March 2020 saw 22 engagements with government policy teams, compared with an average 2-3 per month. Engagement with other departments increased too, with FaithAction offering support and representation to the Department for Digital, Culture, Media and Sport, also taking part in weekly meetings of the VCS Emergency Partnership, as well as regular engagement with the Ministry of Housing, Communities & Local Government around faith guidance and "hard to reach" communities. FaithAction contributed to Professor Kevin Fenton's work examining the impact of Covid-19 on black and minority ethnic groups, which eventually became the "Beyond the Data" report published by Public Health England in June 2020. Professor Kevin Fenton also asked FaithAction to be part of the London Evolution of the Outbreak meeting. This is the regular review by the regional public health team for London. It is a high-level meeting of Councillor leaders and Directors of Public health).

Amidst all this, in October FaithAction successfully reapplied to be a part of the Health and Wellbeing Alliance for another three years, positioning FaithAction as the leading organisation representing the voice of faith in health and care policymaking.

Work with MHCLG

The Secretary of State for Communities, Rt Hon. Robert Jenrick MP, asked Daniel Singleton to be part of the Places of Worship Taskforce, convened in summer 2020. The group's role is to advise the government on restrictions and guidance to Faith communities. This coincided with MHCLG commissioning FaithAction to run weekly focus groups for the 9 faiths, as well as hosting information events and training. This "Faith-COVID Response" project ran from June to November 2020. From March 2021, FaithAction partnered with Strengthening Faith Institutions (SFI) to recruit and train 30 Community Champions, upskill 30 Organisations and create over 50 short films for social media with faith/public health messages.

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Trustees' report (continued)
For the year ended 31 March 2021

Objectives and activities (continued)

Below are some of the stats which give a picture of the output of the FaithAction team in relation to the Faith Covid response project June to November 2020:

- 107 Focus Groups run as part of the Faith-COVID Response Project with attendees from over 400 places of worship across the country.
- 24 further Focus Groups run after the end of the project until the end of March 2021 to continue to gather information and experiences from places of worship and faith communities, especially from smaller faith groups that FaithAction has not traditionally engaged with
- 8 Briefing Events held looking at changes in guidance for places of worship
- 1 National Event looking at bereavement, attended by over 80 people, looking at how faith groups had supported those in their communities who had suffered bereavement when it was difficult to do so, and how we could commemorate those who had died after we have left lockdown
- 9 regional roundtables looking at how faith groups and local authorities have been able to work together during lockdown and the pandemic, and how these relationships could be continued as we emerge from the pandemic
- Over 400 delegates attended at least one part of a three-part virtual conference, "Building Back Better: The role of Faith", looking at how faith played its part in responding to the Covid-19 pandemic and looking ahead to the role faith could play as we start to rebuild after lockdown
- 3 Fast Track to Funding workshops put on to meet the needs of faith communities struggling with accessing funding during the lockdown when other avenues of income were not available.

Localised areas of work

Work as secretariat to the Tower Hamlets Interfaith Forum (THIFF) has continued, been renewed, then successfully retendered in this period. THIFF has been at the heart of the council's response to vulnerable communities in the inner city. The success of the work with THIFF resulted in FaithAction being commissioned by the council to deliver support and infection prevention supplies to faith locations throughout the borough under the Faith COVID Assistance Partnership (FCAP).

The FaithAction team has been in demand to take part in local events, particularly in relation to areas who have adopted the Faith Covenant, notably Essex and Brighton. FaithAction have been offering ongoing local support, for example, to Essex County Council in the course of their pandemic response, as well as initiating a pilot project on social prescribing under the Essex Faith Covenant.

There has been growing interest in the Faith Covenant this year, supported by the Faith Covenant Forum, which is held online 3 times a year. We have been able to connect with more of our members on a more frequent basis with the use of online meetings (see the events above) but also with opening of the virtual Coffee House, a weekly discussion meeting around a central theme.

Creative English

Although funding has ended FaithAction has developed online materials and the team has supported groups with a number becoming part of the 'Better Chance' programme related to the Community Champions project.

By maintaining relationship with the Creative Hubs, we were able to select a number to receive additional support of this programme around sustainability and digital uplift.

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Trustees' report (continued)
For the year ended 31 March 2021

Achievements and performance

a. Main achievements of the Charity

Details of the key achievements of the charity during the year can be summarised as:

- Established a new Customer Relationship Management system (Salesforce) to record all of our work with young people.
- Achieved 73 grade 4-9 GCSE's (36 5-9).
- Developed a new parents peer support programme.
- Adapted to the challenges of remote and flexible working in response to the national Covid-19 pandemic.
- Developed the SWITCH Communities team to employ 10 Outreach Development Workers.
- Delivered mentoring in 30 secondary schools.
- Developed a strong reputation in Havering and Redbridge.
- Provided mentoring for over 400 young people per week.
- Compiled 17 reports for the Ministry of Housing Communities and Local Government, reporting back on key findings from the Faith-COVID Response Focus Groups and informing government policy.
- Regular updates to the FaithAction website highlighting key changes to the government's guidance for the safe reopening of places of worship, with 87 resources from other organisations and faith groups providing specific advice and guidance for different faiths uploaded.
- Developed Friendly Places In Lockdown, building on the existing Friendly Places Pledge to encourage faith groups to respond to Lockdown related mental health issues with 5 case studies uploaded to the website

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. Financial Review and Reserves Policy

Results for the year ended 31 March 2021 are given in the Consolidated Statement of Financial Activities. The assets and liabilities are given in the Consolidated Balance Sheet. The financial statements should be read in conjunction with the related notes.

In summary, income amounted to £2,175,030 and expenditure to £2,037,682. There is a resulting net surplus for the year of £137,348. As at 31 March 2021, the total net reserves of the Group stood at £3,434,936 of which £2,386,417 is held in designated funds, £638,269 in restricted funds and £410,250 in general reserves.

The policy of the Charity is to maintain a free reserves (including both general and designated reserves) level to cover three months of its annual operating costs, and is set at £435,255. It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained and used to meet its other strategic priorities. The unrestricted funds include the free reserves held by the Charity (see Note 19). The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised.

The Trustees have assessed the major risks to which the Charitable Group is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The major risk identified is potential fall in income.

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Trustees' report (continued)
For the year ended 31 March 2021

Structure, governance and management

a. Constitution

Lifeline Community Projects is registered as a charitable company limited by guarantee, incorporated on 20 March 2000. The Charitable Company was established under a Memorandum of Association which established the objects and powers of the Charity and is governed under its Articles of Association. The Charitable Group is made up of the Charity, Lifeline Community Projects, and two subsidiaries, Valence Group Limited and Lifeline Enterprises Limited. Note 29 provides more detail about these subsidiaries.

The Trustees, who are also the Directors for the purpose of company law, and who served during the year were:

Mr P Akerman
Mr N Jaques
Mr J Singleton
Ms A McIntyre
Rev. Dr. T King (appointed 31 December 2020)

The principal oversight role of the Trustees (who are also the legal directors of the Company) is to ensure good governance of the organisation. They carry out regular scanning of Lifeline's operating business environment and take account of the financial and business implications of the decisions they make. The Trustees met on a quarterly basis to review finance and key management decisions.

We audit the composition of our Trustee Board on a regular basis to identify any skills gaps. Where new Trustee(s) need to be recruited, we advertise the roles, conduct interviews and then appoint. We also arrange training for the Trustee Board to address results from the skills audit. Inductions are organised to bring together new and existing Board Members.

Plans for future periods

Our plans for the next three years are to:

- To be mentoring in every secondary school in Redbridge, Barking & Dagenham and Havering with SWITCH Lives delivering in 30 schools and SWITCH Minds delivering in 42 schools.
- To be delivering mentoring in 3 additional boroughs.
- SWITCH Communities to be operating in 3 different locations providing positive activities and outreach for young people and community engagement.
- SWITCH Rights to be fully funded and delivering across the East BCU (Borough Command Unit – Redbridge, Havering and Barking & Dagenham).
- Establish a chain of 3 nurseries.
- The Champion Support Network to provide a structure for peer support and parental advocacy across the Outer East London boroughs.
- Release funds to support the development of a multi-use community facility.
- To support organisation across the country to reach the most vulnerable young people.
- Build on our learning from Creative English to influence policy and develop new models of good practice and increase our support to faith based organisations through FaithAction.
- HealthWatch to successfully retender and focused on expanding.
- FaithAction to work alongside 2 local councils to establish Faith Covenant and provide projects to put covenant into action.

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Trustees' report (continued)
For the year ended 31 March 2021

Relationships with related parties

Lifeline Community Church, Lifeline Network International and Community Resources for Change are closely linked to Lifeline Community Projects. However, each organisation is a separately registered charity with distinct charitable objectives.

Related party transactions are disclosed in note 27 to the accounts.

Statement of Trustees' responsibilities

The Trustees (who are also the Directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Charity and of their income and application of resources, including their 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 judgements 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 Group will continue in business.

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

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

Lifeline Community Projects
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Trustees' report (continued)
For the year ended 31 March 2021

Auditor

The auditor, Kreston Reeves LLP, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

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

A handwritten signature in black ink, appearing to be 'P. Akerman', written over a horizontal line.

Mr P Akerman
Trustee

Date: 08.12.21

Lifeline Community Projects
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Independent auditor's report to the Members of Lifeline Community Projects

Opinion

We have audited the financial statements of Lifeline Community Projects (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Consolidated statement of financial activities, the Consolidated balance sheet, the Charity balance sheet, the Consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2021 and of the Group's income and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Lifeline Community Projects
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Independent auditor's report to the Members of Lifeline Community Projects (continued)

Other Information

The other information comprises the information included in the Annual report other than the financial statements and our Auditor's report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Lifeline Community Projects
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Independent auditor's report to the Members of Lifeline Community Projects (continued)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the Charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006 and other relevant charity legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to: posting inappropriate journal entries to increase revenue or reduce expenditure; and management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Review of cash expenditure to confirm no evidence of personal benefit; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Reading minutes of meetings of those charged with governance; and
- Physical inspection of tangible assets susceptible to fraud or irregularity; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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Independent auditor's report to the Members of Lifeline Community Projects (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my Auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my Auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Kreston Reeves LLP
Chartered Accountants
Statutory Auditor

Chatham Maritime

Date: 10 December 2021

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Lifeline Community Projects
(A company limited by guarantee)

Consolidated Statement of financial activities (incorporating income and expenditure account)
For the year ended 31 March 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	4	114,172	1,240,573	1,354,745	1,932,383
Charitable activities	5	697,586	-	697,586	1,051,823
Investments	6	71,449	-	71,449	94,393
Other income	7	51,250	-	51,250	36,878
		<u>934,457</u>	<u>1,240,573</u>	<u>2,175,030</u>	<u>3,115,477</u>
Total income					
Expenditure on:					
Charitable activities	8	862,668	1,175,014	2,037,682	2,743,856
		<u>862,668</u>	<u>1,175,014</u>	<u>2,037,682</u>	<u>2,743,856</u>
Net income before net gains on investments		71,789	65,559	137,348	371,621
Net gains on investments		-	-	-	33
		<u>71,789</u>	<u>65,559</u>	<u>137,348</u>	<u>371,654</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		2,724,878	572,710	3,297,588	2,925,934
Net movement in funds		71,789	65,559	137,348	371,654
		<u>2,796,667</u>	<u>638,269</u>	<u>3,434,936</u>	<u>3,297,588</u>
Total funds carried forward					

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 19 to 42 form part of these financial statements.

Lifeline Community Projects
(A company limited by guarantee)
Registered number: 03951096

Consolidated balance sheet
As at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	12	105,536	137,930
Tangible assets	13	861,679	858,970
Investment property	14	994,000	994,000
		<u>1,961,215</u>	<u>1,990,900</u>
Current assets			
Debtors	16	291,762	163,947
Short-term deposits		800,000	800,000
Cash at bank and in hand		1,015,063	823,616
		<u>2,106,825</u>	<u>1,787,563</u>
Creditors: amounts falling due within one year	17	(633,104)	(461,639)
Net current assets		<u>1,473,721</u>	<u>1,325,924</u>
Total assets less current liabilities		<u>3,434,936</u>	<u>3,316,824</u>
Creditors: amounts falling due after more than one year	18	-	(19,236)
Total net assets		<u><u>3,434,936</u></u>	<u><u>3,297,588</u></u>
Charity funds			
Restricted funds	19	638,269	572,710
Unrestricted funds	19	2,796,667	2,724,878
Total funds		<u><u>3,434,936</u></u>	<u><u>3,297,588</u></u>

Lifeline Community Projects
(A company limited by guarantee)
Registered number: 03951096

Consolidated balance sheet (continued)
As at 31 March 2021

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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

A handwritten signature in black ink, appearing to be 'P. Akerman', written over a horizontal line.

Mr P Akerman
Trustee

Date: 08.12.21

The notes on pages 22 to 46 form part of these financial statements.

Lifeline Community Projects
(A company limited by guarantee)
Registered number: 03951096

Charity balance sheet
As at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	861,679	858,970
Investments	15	611,613	611,613
Investment property	14	200,000	200,000
		<u>1,673,292</u>	<u>1,670,583</u>
Current assets			
Debtors	16	353,410	206,075
Short-term deposits		800,000	800,000
Cash at bank and in hand		902,057	707,903
		<u>2,055,467</u>	<u>1,713,978</u>
Creditors: amounts falling due within one year	17	(513,668)	(334,832)
Net current assets		<u>1,541,799</u>	<u>1,379,146</u>
Total assets less current liabilities		<u>3,215,091</u>	<u>3,049,729</u>
Creditors: amounts falling due after more than one year	18	-	(19,236)
Total net assets		<u><u>3,215,091</u></u>	<u><u>3,030,493</u></u>
Charity funds			
Restricted funds	19	-	572,710
Unrestricted funds	19	3,215,091	2,457,783
Total funds		<u><u>3,215,091</u></u>	<u><u>3,030,493</u></u>

Lifeline Community Projects
(A company limited by guarantee)
Registered number: 03951096

Charity balance sheet (continued)
As at 31 March 2021

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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



Mr P Akerman
Trustee

Date: 08.12.21

The notes on pages 22 to 46 form part of these financial statements.

Lifeline Community Projects
(A company limited by guarantee)

Consolidated statement of cash flows
For the year ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash used in operating activities	22	125,649	286,909
Cash flows from investing activities			
Purchase of tangible fixed assets		(5,651)	(5,880)
Dividends, interests and rents from investments		71,449	94,393
Net cash provided by investing activities		65,798	88,513
Change in cash and cash equivalents in the year		191,447	375,422
Cash and cash equivalents at the beginning of the year		1,623,616	1,248,194
Cash and cash equivalents at the end of the year	23	1,815,063	1,623,616

The notes on pages 22 to 46 form part of these financial statements

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

1. General Information

Lifeline Community Projects is a private company limited by guarantee incorporated in England and Wales. The registered office is Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS.

2. Accounting policies

2.1 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 Companies Act 2006. Lifeline Community Projects 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.

The financial statements are prepared in sterling, which is the functional currency of the Charitable Group. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Group and its two wholly owned subsidiary undertakings, Lifeline Enterprises Limited and Valence Group Limited. The results of the subsidiaries are consolidated on a line by line basis.

The Group has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

2.2 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Whilst the impact of the COVID-19 pandemic has been assessed by the Trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the Charity's future activities. However, taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

2. Accounting policies (continued)

2.3 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.

Cash donations are recognised on receipt. Other donations are recognised once the charitable group has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants are included in the Consolidated 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.

Sales within charitable activities includes fees receivable for the provision of nursery care. Income from trading activities includes income from the Community Connect Project, income is received in exchange for services and is recognised when entitlement has occurred.

Investment income includes rent receivable under operating leases and bank interest. Other income includes intercompany service charges made to associated charities.

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.

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

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office, finance and governance costs which support the Charitable Group's activities. These costs have been allocated between the various charitable activities as set out in a note to the accounts.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the Charitable Group.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about whether the timing of the grant or the amount of grant payable.

All expenditure is inclusive of irrecoverable VAT.

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

2. Accounting policies (continued)

2.5 Government grants

Government grants are credited to the Consolidated statement of financial activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

2.8 Intangible assets and amortisation

Goodwill represents the excess of the cost of acquisition of unincorporated businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill shall be considered to have a finite useful life, and shall be amortised on a systematic basis over its life.

The estimated useful lives are as follows:

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset over their estimated useful lives, on the following bases:

Goodwill on acquisition of nurseries	-	3 years
Goodwill on acquisition of share capital in subsidiaries	-	10 years

2.9 Tangible fixed assets and depreciation

Tangible fixed assets costing £350 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.

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

2. Accounting policies (continued)

2.9 Tangible fixed assets and depreciation (continued)

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following bases:

Freehold property	-	no depreciation
Plant and machinery	-	25% straight line
Fixtures and fittings	-	25% straight line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Consolidated statement of financial activities.

Where grant funding is received to purchase plant and equipment as a requirement for the delivery of a specific project, the cost is written off in the year of purchase.

Expenditure on leasehold properties is depreciated over the length of the least remaining or in full in the year of expense, subject to the discretion of the Senior Management Team.

2.10 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

Investment properties, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

2.11 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.

2.12 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.

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

2. Accounting policies (continued)

2.13 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 Consolidated statement of financial activities as a finance cost.

2.14 Financial instruments

The Group 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.

2.15 Operating leases

Rentals paid under operating leases are charged to the Consolidated statement of financial activities on a straight line basis over the lease term.

2.16 Pensions

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

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

2. Accounting policies (continued)

2.17 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 Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group 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.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

4. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Grants				
Create Your Future	-	-	-	87,937
Faith Action	-	419,464	419,464	1,243,518
Young People	19,084	821,109	840,193	600,928
Government grants	95,088	-	95,088	-
Total Grants	114,172	1,240,573	1,354,745	1,932,383
Total 2020	-	1,932,383	1,932,383	

5. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Faith Action	28,851	28,851	6,214
Families	583,051	583,051	803,122
Young People	85,684	85,684	242,487
	697,586	697,586	1,051,823
Total 2020	1,051,823	1,051,823	

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

6. Investment Income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Rental income	70,273	70,273	89,745
Interest receivable	1,176	1,176	4,648
	<u>71,449</u>	<u>71,449</u>	<u>94,393</u>
Total 2020	<u>94,393</u>	<u>94,393</u>	

7. Other income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Other income	18,551	18,551	8,457
Service charges to related charitable companies	32,699	32,699	28,421
	<u>51,250</u>	<u>51,250</u>	<u>36,878</u>
Total 2020	<u>36,878</u>	<u>36,878</u>	

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

8. Analysis of expenditure by activities

	Direct costs 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Create Your Future	-	-	-	56,603
Faith Action	337,719	-	337,719	975,051
Families	538,430	-	538,430	607,587
Young People	757,235	-	757,235	604,904
Other and Support	145,394	240,234	385,628	487,932
Governance	-	18,670	18,670	11,779
	<u>1,778,778</u>	<u>258,904</u>	<u>2,037,682</u>	<u>2,743,856</u>
Total 2020	<u>2,296,955</u>	<u>446,901</u>	<u>2,743,856</u>	

Analysis of direct costs

	Create Your Future 2021 £	Faith Action 2021 £	Families 2021 £	Young People 2021 £
Staff costs	-	316,861	408,875	591,277
Depreciation and revaluation	-	-	-	-
Travel and subsistence	-	282	68	5,248
Partnership costs & program delivery	-	1,989	5,190	65,732
Other project costs	-	10,781	14,204	79,813
Communication, marketing & administration	-	6,311	4,988	10,130
Beneficiary costs	-	1,495	11,969	5,035
Property costs	-	-	93,136	-
	<u>-</u>	<u>337,719</u>	<u>538,430</u>	<u>757,235</u>
Total 2020	<u>56,603</u>	<u>975,051</u>	<u>607,587</u>	<u>604,904</u>

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

8. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Other 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	100,131	1,417,144	1,436,951
Depreciation and revaluation	33,949	33,949	52,810
Travel and subsistence	-	5,598	28,659
Partnership costs & program delivery	-	72,911	382,580
Other project costs	(13,671)	91,127	231,089
Communication, marketing & administration	(2,000)	19,429	40,710
Beneficiary costs	(3,911)	14,588	29,413
Property costs	30,896	124,032	94,743
	145,394	1,778,778	2,296,955
Total 2020	52,810	2,296,955	

Analysis of support costs

	Support costs 2021 £	Governance 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	153,356	-	153,356	303,321
Depreciation	1,387	-	1,387	530
Property and insurance	10,925	-	10,925	53,305
IT costs	67,062	-	67,062	58,373
Communication	5,488	-	5,488	15,652
Travel and subsistence	2,016	-	2,016	3,941
Governance costs	-	18,670	18,670	11,779
	240,234	18,670	258,904	446,901
Total 2020	435,122	11,779	446,901	

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

9. Auditor's remuneration

	2021	2020
	£	£
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	8,820	10,140
Fees payable to the Charity's auditor in respect of: All non-audit services not included above	-	900

10. Staff costs

	Group	Group	Charity	Charity
	2021	2020	2021	2020
	£	£	£	£
Wages and salaries	1,445,013	1,608,426	1,445,013	1,608,426
Social security costs	102,447	108,348	102,447	108,348
Pension costs	23,040	23,498	23,040	23,498
	1,570,500	1,740,272	1,570,500	1,740,272

During the financial year the Charity has made redundancy payments amounting to £8,104. Included within this figure are non-contractual / non-statutory £2,186.

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

	Group	Group
	2021	2020
	No.	No.
Employees	74	73

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group	Group
	2021	2020
	No.	No.
In the band £60,001 - £70,000	1	2

The total remuneration, benefits and pensions paid in respect of the key management personnel in the year was £181,638 (2020: £319,795).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

12. Intangible assets

Group

	Goodwill £
Cost	
At 1 April 2020	333,320
At 31 March 2021	<u>333,320</u>
Amortisation	
At 1 April 2020	195,390
Charge for the year	32,394
At 31 March 2021	<u>227,784</u>
Net book value	
At 31 March 2021	<u>105,536</u>
At 31 March 2020	<u>137,930</u>
Charity	
	Goodwill £
Cost	
At 1 April 2020	90,000
At 31 March 2021	<u>90,000</u>
Amortisation	
At 1 April 2020	90,000
At 31 March 2021	<u>90,000</u>
Net book value	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>-</u>

The carrying amount of goodwill for the group consists of Valence Group Limited £105,536 (60 months remaining).

Lifeline Community Projects
(A company limited by guarantee)

Notes to the financial statements
For the year ended 31 March 2021

13. Tangible fixed assets

Group and Charlty

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 April 2020	1,032,221	237,767	163,794	1,433,782
Additions	5,651	-	-	5,651
At 31 March 2021	<u>1,037,872</u>	<u>237,767</u>	<u>163,794</u>	<u>1,439,433</u>
Depreciation				
At 1 April 2020	175,010	236,570	163,232	574,812
Charge for the year	1,183	1,197	562	2,942
At 31 March 2021	<u>176,193</u>	<u>237,767</u>	<u>163,794</u>	<u>577,754</u>
Net book value				
At 31 March 2021	<u>861,679</u>	<u>-</u>	<u>-</u>	<u>861,679</u>
At 31 March 2020	<u>857,211</u>	<u>1,197</u>	<u>562</u>	<u>858,970</u>

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14. Investment property

Group

	Freehold investment property £
Valuation	
At 1 April 2020	994,000
At 31 March 2021	<u>994,000</u>

Charity

	Freehold investment property £
Valuation	
At 1 April 2020	200,000
At 31 March 2021	<u>200,000</u>

Investment property comprises freehold and leasehold property. The fair value of the investment property portfolio has been made by the Trustees on an open market value basis by reference to market evidence of transaction prices for similar properties.

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15. Fixed asset investments

	Investments in subsidiary companies £
Charity	
Cost or valuation	
At 1 April 2020	1,039,777
At 31 March 2021	<u>1,039,777</u>
Impairment	
At 1 April 2020	428,164
At 31 March 2021	<u>428,164</u>
Net book value	
At 31 March 2021	611,613
At 31 March 2020	<u>611,613</u>

Other investments comprise of investments in subsidiaries.

16. Debtors

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Due within one year				
Trade debtors	247,470	125,477	247,470	107,146
Amounts owed by group undertakings	-	-	62,972	60,459
Prepayments and accrued income	44,292	38,470	42,968	38,470
	<u>291,762</u>	<u>163,947</u>	<u>353,410</u>	<u>206,075</u>

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17. Creditors: Amounts falling due within one year

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Trade creditors	78,763	55,748	77,932	34,060
Other taxation and social security	53,574	83,611	37,349	79,159
Other creditors	51,940	61,978	51,940	61,978
Accruals and deferred income	448,827	260,302	346,447	159,635
	633,104	461,639	513,668	334,832
	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Deferred income at 1 April 2020	251,235	214,065	251,235	214,065
Resources deferred during the year	424,110	251,235	424,110	251,235
Amounts released from previous periods	(251,235)	(214,065)	(251,235)	(214,065)
	424,110	251,235	424,110	251,235

18. Creditors: Amounts falling due after more than one year

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Accruals and deferred income	-	19,236	-	19,236

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Notes to the financial statements
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19. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
New nursery development	60,000	-	-	80,000	140,000
Nursery dilapidations	30,000	-	-	-	30,000
New community development centre	360,738	-	-	-	360,738
Property fund	1,851,211	-	(2,942)	7,410	1,855,679
	<u>2,301,949</u>	<u>-</u>	<u>(2,942)</u>	<u>87,410</u>	<u>2,386,417</u>
General funds					
General funds	<u>422,929</u>	<u>934,457</u>	<u>(859,726)</u>	<u>(87,410)</u>	<u>410,250</u>
Total Unrestricted funds	<u>2,724,878</u>	<u>934,457</u>	<u>(862,668)</u>	<u>-</u>	<u>2,796,667</u>
Restricted funds					
Department of Health - Faith Action	372,400	419,464	(341,980)	-	449,884
ESF - Create your Futures	31,334	-	-	-	31,334
Young People	168,976	821,109	(833,034)	-	157,051
	<u>572,710</u>	<u>1,240,573</u>	<u>(1,175,014)</u>	<u>-</u>	<u>638,269</u>
Total of funds	<u>3,297,588</u>	<u>2,175,030</u>	<u>(2,037,682)</u>	<u>-</u>	<u>3,434,936</u>

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19. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2020 £
Unrestricted funds						
Designated funds						
New nursery development	60,000	-	-	-	-	60,000
New nursery dilapidations	30,000	-	-	-	-	30,000
New community development centre	360,738	-	-	-	-	360,738
Property fund	-	-	-	1,851,211	-	1,851,211
	<u>450,738</u>	<u>-</u>	<u>-</u>	<u>1,851,211</u>	<u>-</u>	<u>2,301,949</u>
General funds						
General funds	2,374,525	1,183,094	(1,283,512)	(1,851,211)	33	422,929
Total Unrestricted funds	<u>2,825,263</u>	<u>-</u>	<u>(1,283,512)</u>	<u>-</u>	<u>33</u>	<u>2,724,878</u>
Restricted funds						
Department of Health - Faith Action	100,671	1,243,517	(971,788)	-	-	372,400
ESF - Create your Futures	-	87,937	(56,603)	-	-	31,334
Young People	-	600,929	(431,953)	-	-	168,976
	<u>100,671</u>	<u>1,932,383</u>	<u>(1,460,344)</u>	<u>-</u>	<u>-</u>	<u>572,710</u>
Total of funds	<u>2,925,934</u>	<u>1,932,383</u>	<u>(2,743,856)</u>	<u>-</u>	<u>33</u>	<u>3,297,588</u>

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Designated funds

New nursery development - The property was purchased as a house and is to be converted into a day nursery, subject to planning permission, and so these funds have been put aside for this purpose.

Nursery dilapidations - This fund is to be used for the refurbishment obligations of our nursery facilities in the London Borough of Redbridge and its surrounding areas.

New community development centre - The fund will be used to redevelop a vacant and derelict site in Valence Ward in Dagenham by demolishing existing buildings, and replacing them with a brand-new Phoenix Centre (Community Centre).

Property fund - This fund reflects the net book value of the Group's freehold and investment properties at the Balance Sheet date.

Restricted funds

Department of Health Faith Action - To disseminate information about health and social care from Government to grassroots voluntary sector organisation and to represent the voice of those organisations in health and care policy making.

ESF Create Your Futures - LifeLine Community Projects holds a sub-contract with Community Links to deliver the Create Your Future programme. The programme targets long-term unemployed and economically inactive BAME women facing barriers which are shown to be the most challenging in terms of employment.

Young People - This initiative supports young people at risk of serious youth violence or criminal exploitation through our award-winning VIP mentoring programme, positive weekly activities, school holiday activity days and residentials and the SWITCH Ambassador leadership programme. We have funding from 4 different funders to work in 24 schools across Tower Hamlets, Barking and Dagenham, Redbridge, Havering and Thurrock. School recruitment was delayed due to the national lockdown but staff were deployed with community referrals, positive activities and detached work. The police have described Covid-19 as their best crime fighting tool but we were prepared for a rise as schools opened again.

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Notes to the financial statements
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20. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	2,301,949	-	(2,942)	87,410	2,386,417
General funds	422,929	934,457	(859,726)	(87,410)	410,250
Restricted funds	572,710	1,240,573	(1,175,014)	-	638,269
	<u>3,297,588</u>	<u>2,175,030</u>	<u>(2,037,682)</u>	<u>-</u>	<u>3,434,936</u>

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2020 £
Designated funds	450,738	-	-	1,851,211	-	2,301,949
General funds	2,374,525	1,183,094	(1,283,512)	(1,851,211)	33	422,929
Restricted funds	100,671	1,932,383	(1,460,344)	-	-	572,710
	<u>2,925,934</u>	<u>3,115,477</u>	<u>(2,743,856)</u>	<u>-</u>	<u>33</u>	<u>3,297,588</u>

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21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	861,679	-	861,679
Intangible fixed assets	105,536	-	105,536
Investment property	994,000	-	994,000
Current assets	1,205,285	901,540	2,106,825
Creditors due within one year	(369,833)	(263,271)	(633,104)
Total	2,796,667	638,269	3,434,936

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	858,970	-	858,970
Intangible fixed assets	137,930	-	137,930
Investment property	994,000	-	994,000
Current assets	1,214,853	572,710	1,787,563
Creditors due within one year	(461,639)	-	(461,639)
Creditors due in more than one year	(19,236)	-	(19,236)
Total	2,724,878	572,710	3,297,588

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22. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2021 £	Group As restated 2020 £
Net income for the year (as per Statement of Financial Activities)	137,348	371,654
Adjustments for:		
Depreciation and amortisation charges	35,336	53,362
Dividends, interests and rents from investments	(71,449)	(94,393)
Increase in debtors	(127,815)	(42,987)
Increase/(decrease) in creditors	152,229	(694)
Net cash provided by operating activities	125,649	286,942

23. Analysis of cash and cash equivalents

	Group 2021 £	Group 2020 £
Cash in hand	1,815,063	1,623,616
Total cash and cash equivalents	1,815,063	1,623,616

24. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	823,616	191,447	1,015,063
Liquid investments	800,000	-	800,000

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25. Pension commitments

The Group operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Group in an independently administered fund. The pension cost charge represents contributions payable by the Group to the fund and an amount of £23,040 (2020 - £23,498) were payable to the fund at the Balance Sheet date and are included in creditors.

26. Operating lease commitments

At 31 March 2021 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2021 £	Group 2020 £
Not later than 1 year	69,241	52,749
Later than 1 year and not later than 5 years	144,054	212,909
	<u>213,295</u>	<u>265,658</u>

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27. Related party transactions

During the year the charity and its group had the following transactions with Lifeline Church (LC), a charity of which Avril McIntyre is also a trustee:

- Expenses were recharged to LC totalling £18,743 (2020: £52,411).
- Expenses were recharged from LC totalling £Nil (2020: £2,702).
- The balance due from LC at the year end was £364 (2020: £165).

During the year the charity and its group had the following transactions with Lifeline Network International (LNI), a charity of which Avril McIntyre is also a trustee:

- Expenses were recharged to LNI totalling £5,914 (2020: £11,053).
- The balance due from LNI at the year end was £69 (2020: £83).

During the year the charity and its group had the following transactions with Community Resources for Change (CRC), a charity of which Avril McIntyre is also a trustee:

- Expenses were recharged to CRC totalling £22,004 (2020: £52,601).
- Expenses were recharged from CRC totalling £Nil (2020: £35,487).
- The balance due from CRC at the year end was £126 (2020: £865).

Two connected persons to one of the Trustees (J Singleton) received remuneration and expenses during the year as follows:

- D Singleton received remuneration of £57,116 (2020: £100,588 as restated).
- N Singleton received remuneration of £71,603 (2020: £89,957 as restated).

No other Trustees (or any persons connected with them) received any remuneration, expenses or benefits from the Charitable Group during the year.

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28. Post balance sheet events

In November 2021 the Charity made a gift of property and cash assets, amounting to £1,914,000 to Lifeline Church (Charity No: 1134281), as well as the creation of a long-term liability in the Charity's financial statements, of £560,091.

29. Principal subsidiaries

These financial statements are consolidated financial statements for Lifeline Community Projects and its subsidiaries, which are both based in the UK. Separate company financial statements for the subsidiary companies are required to be prepared by law and are publicly available at Companies House.

On 10 June 2016 the Charitable Company purchased the entire share capital of Valence Group Limited for cash consideration of £1,039,777 (including costs). On acquisition fixed assets of £1,056,263, current assets of £6,113 and current liabilities of £265,919 were recognised.

The following were subsidiary undertakings of the Charity:

Names	Principal activity	Class of shares	Holding
Lifeline Enterprises Ltd	IT support services	Ordinary	100%
Valence Group Ltd	Property management	Ordinary	100%

The financial results of the subsidiaries for the year were:

Names	Income £	Expenditure £	Profit/(Loss) / Surplus/ (Deficit) for the year £	Net assets £
Lifeline Enterprises Ltd	-	(325)	(325)	3,504
Valence Group Ltd	63,501	(12,229)	51,272	722,418

The investments in subsidiaries are all stated at cost less impairments.