

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 2024

LifeLine Community Projects
(A company limited by guarantee)

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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 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.

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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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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 SW!TCH 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.

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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.

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- 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.

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

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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)

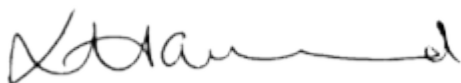
are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.

- 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
		2,183,582	1,648,032
Creditors: amounts falling due within one year	18	(810,982)	(434,632)
Net current assets		1,372,600	1,213,400
Total assets less current liabilities		2,475,455	2,283,114
Creditors: amounts falling due after more than one year	19	(557,134)	(644,407)
Total net assets		1,918,321	1,638,707
Charity funds			
Restricted funds	20	370,878	372,726
Unrestricted funds	20	1,547,443	1,265,981
Total funds		1,918,321	1,638,707

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

LifeLine Community Projects
(A company limited by guarantee)

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
	<u> </u>	<u> </u>	<u> </u>
Total 2023	7,306	7,306	
	<u> </u>	<u> </u>	

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
	<u> </u>	<u> </u>	<u> </u>
	21,172	21,172	16,071
	<u> </u>	<u> </u>	<u> </u>
Total 2023	16,071	16,071	
	<u> </u>	<u> </u>	

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
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total 2023	1,175,775	1,518,865	2,694,640	
	<u> </u>	<u> </u>	<u> </u>	

LifeLine Community Projects
(A company limited by guarantee)

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

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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

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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).

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

LifeLine Community Projects
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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
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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
	<hr/>
At 31 March 2024	1
	<hr/> <hr/>
At 31 March 2024	-
	<hr/> <hr/>
Net book value	
At 31 March 2024	1
	<hr/>
At 31 March 2023	1
	<hr/> <hr/>

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	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	212,236	108,703	255,215	151,589
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

17. Current asset investments

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
COIF Charities Deposit Fund	995,000	660,000	995,000	660,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

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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

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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.

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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.

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/carers 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.

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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)

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Notes to the financial statements
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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>

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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 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.

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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.