

LIFE SUPPORT

England & Wales · Charity number 1132406

Details

Other names LIFE SUPPORT

Status Registered

Legal form Charitable company

Company number [06775940](#)

Registered 2009-10-29

Register [View on the Charity Commission register](#)

Contact

Address Oakside
West Chilton Road
Pulborough
RH20 2PR

Phone 07477603966

Email nat@lifesupportcharity.org

Website www.lifesupportcharity.org

Activities

Objects: TO PROMOTE FOR THE BENEFIT OF THE CITIZENS OF ZAMBIA BY ALL OR ANY OF THE FOLLOWING MEANS: THE ADVANCEMENT OF EDUCATION AND TRAINING; THE RELIEF OF POVERTY, SICKNESS AND DISTRESS; THE PROMOTION OF GOOD HEALTH; AND THE PROVISION OF RECREATIONAL FACILITIES IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE

Activities: Life Support works with orphaned and vulnerable children, with a particular focus on Africa, specifically Zambia, Malawi and Uganda, we also care for vulnerable adults. Life Support provides opportunities for young people in the UK to visit our projects in Africa.

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Accommodation/housing, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** ZAMBIA
- Malawi
- Rwanda
- Uganda
- Venezuela
- Zambia

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£514,614	£493,145	£66,703	2
2023-12-31	£298,199	£320,153	-	-
2022-12-31	£306,206	£263,892	-	-
2021-12-31	£185,272	£207,764	-	-
2020-12-31	£136,101	£120,221	-	-

Trustees

Name	Role	Appointed
Dr Stephen Michael Leach	Chair	2012-09-27
Nathanael Edwards		
Olivia Helen Louise Elliott		2020-07-10
Pleun Robert Verheul		2016-04-16
Sylvia Onyekwelu		2018-06-16
Zoe Gordon		2014-08-01

LIFE SUPPORT

England & Wales - Charity number 1132406

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Life Support

(A company limited by guarantee)

Charity registration number: 1132406

Company registration number: 06775940

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

LIFE SUPPORT

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Statement of Cash Flows	9
Notes to the Financial Statements	10 to 18

LIFE SUPPORT

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Nathanael Edwards Steve Leach Zoe Gordon Peter Verheul Sylvia Onyekwelu Olivia Elliot
Charity Registration Number	1132406
Company Registration Number	06775940
Registered Office	The charity is incorporated in England. Oakside West Chiltington Road Pulborough West Sussex RH20 2PR
Independent Examiner	G W Schulz FCMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

LIFE SUPPORT

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2024.

Structure, governance and management

Nature of governing document

Life Support is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Recruitment and appointment of trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The trustees look for persons of proven integrity who share the vision and objectives of the charity and who have the relevant wisdom and experience to contribute to the running of the charity.

Induction and training of trustees

Each new trustee is provided with the relevant Charity Commission publications, a copy of the Memorandum and Articles of Association and at a meeting with the chairman fully briefed on the operation of the charity and the responsibilities of the trustees.

Organisational structure

The charitable company is run by its trustees who exercise day to day control supported by a small staff and a number of volunteers.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Objectives and activities

Objects and aims

The principal objects of the company are:

- The provision of housing and security
- The provision of food and clothing to people in poverty
- Provision of medical care to people who are sick
- Provision of education and training
- Provision of assistance to empower individuals and communities to live independent of aid

LIFE SUPPORT

TRUSTEES' REPORT

Activities undertaken to achieve objectives

The charity provides funding for development and a significant part of the running costs of the projects in Africa. It also organises trips to the various projects in Africa to support local volunteers and workers and to provide training and practical support for the families and children in the care of the projects supported by the charity.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Life Support continues to support many projects in Africa in cooperation with our partner organisations. We have also begun operating in Venezuela, South America.

Zambia - Eden Farm Children's Village

In 2024 Eden Farm continued to grow in its ability to provide a safe home, education, and hope for orphaned and vulnerable children. The mains power connection completed last year has already transformed productivity, enabling more reliable water pumping, lighting, and refrigeration.

Eden Children's Village: The number of children living at Eden Children's Village on Eden Farm increased to 40. We celebrated the graduation of another young adult through university, bringing the total to four graduates, with seven more students currently enrolled in higher education. We were so pleased to receive funding to build ten new children's houses meaning that we will be able to take more children into our care in 2025

Eden School: The number of students attending the school on Eden Farm rose to over 400 children, each receiving free education and a daily nutritious meal. Construction progressed on new facilities including a science laboratory, IT suite, and home economics classroom, ensuring secondary pupils receive a broad education.

King's Table: The King's Table project continues to provide regular food and practical support to the elderly, abandoned, and disabled members of the surrounding community.

Nurture: Following its restart in 2023, the Nurture programme has expanded in 2024. More women living with HIV have been trained in tailoring and knitting, with several beginning to sell items in local markets. This work continues to empower women with skills for independence and dignity.

Malawi - Eden Children's Village and Jacob's Well

Eden Children's Village: The Eden children's village in Phalombe grow to home 20 children across three houses, with others placed in community foster care. In 2024 we welcomed one family of three new children who had recently lost their parents, the provision of housing and care to these young lives is crucial as they were left without any relative to provide for them.

LIFE SUPPORT

TRUSTEES' REPORT

Jacob's Well: In 2024, 12 additional boreholes were drilled in 2024, providing clean and safe water to thousands more people. The project continues to work closely with local leaders and communities to ensure boreholes are placed where the need is greatest.

Rwanda

Our work with orphaned families in Kigali has continued, with support for three families now being provided for. Each family receives help with housing, schooling, food, and medical needs.

Uganda - Nakivale Refugee Camp

The feeding programme at Champion's Academy has become a lifeline for children facing acute malnutrition. In 2024 we were able to expand the feeding program to help more than 400 children with a daily meal as well as providing education. We built our first children's home in the camp and have adopted five young children, who were in desperate need.

Venezuela - Vida Kitchen

In 2024 Life Support launched its first project outside of Africa. Vida Kitchen in Barcelona, Venezuela, provides cooked meals for vulnerable children living in poverty. Already, the project is serving 150 children a week, and we are excited to see how this work will grow.

Summary

2024 has been a year of both challenge and expansion for Life Support. Rising costs, particularly in Zambia, have put strain on our resources, yet we have seen God's provision and the faithfulness of our supporters enable us to continue growing. We are deeply grateful for every individual, and organisation that has stood with us to bring hope and transformation to children and communities in need.

Financial review

Income for the year amounted to £514,614 (2023: £305,631) and expenditure £493,145 (2023: £320,456). Reserves carried forward are £66,703, of which £34,937 are unrestricted.

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.

LIFE SUPPORT

TRUSTEES' REPORT

Statement of Responsibilities

The trustees (who are also the directors of Life Support 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 28 August 2025 and signed on its behalf by:

.....
Nathanael Edwards
Trustee

LIFE SUPPORT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE SUPPORT

I report to the charity trustees on my examination of the accounts of Life Support for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of Life Support (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Life Support are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of Life Support as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

.....
G W Schulz FCMA
Independent Examiners Ltd

28 August 2025

LIFE SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	194,470	316,302	510,772	301,906
Other trading activities	4	2,015	-	2,015	3,005
Investment income	5	1,827	-	1,827	720
Total income		<u>198,312</u>	<u>316,302</u>	<u>514,614</u>	<u>305,631</u>
Expenditure on:					
Raising funds	6	1,518	-	1,518	1,377
Charitable activities	7	181,877	309,750	491,627	319,079
Total expenditure		<u>183,395</u>	<u>309,750</u>	<u>493,145</u>	<u>320,456</u>
Net income/(expenditure)		<u>14,917</u>	<u>6,552</u>	<u>21,469</u>	<u>(14,825)</u>
Net movement in funds		14,917	6,552	21,469	(14,825)
Reconciliation of funds					
Total funds brought forward		<u>20,020</u>	<u>25,214</u>	<u>45,234</u>	<u>60,059</u>
Total funds carried forward	13	<u>34,937</u>	<u>31,766</u>	<u>66,703</u>	<u>45,234</u>

The notes on pages 10 to 18 form an integral part of these financial statements.

LIFE SUPPORT
(REGISTRATION NUMBER: 1132406)
BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
Current assets			
Debtors	10	15,618	7,706
Cash at bank and in hand		<u>52,188</u>	<u>38,546</u>
		67,806	46,252
Creditors: Amounts falling due within one year	11	<u>(1,103)</u>	<u>(1,018)</u>
Net assets		<u>66,703</u>	<u>45,234</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		31,766	25,214
Unrestricted income funds			
Unrestricted funds		<u>34,937</u>	<u>20,020</u>
Total funds	13	<u>66,703</u>	<u>45,234</u>

For the financial year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 28 August 2025 and signed on their behalf by:

.....
Nathanael Edwards
Trustee

The notes on pages 10 to 18 form an integral part of these financial statements.

LIFE SUPPORT

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income/(expenditure)		21,469	(14,825)
Adjustments to cash flows from non-cash items			
Investment income	5	<u>(1,827)</u>	<u>(720)</u>
		19,642	(15,545)
Working capital adjustments			
Increase in debtors	10	(7,912)	(2,473)
Increase in creditors	11	<u>85</u>	<u>303</u>
Net cash flows from operating activities		11,815	(17,715)
Cash flows from investing activities			
Interest receivable and similar income	5	<u>1,827</u>	<u>720</u>
Net increase/(decrease) in cash and cash equivalents		13,642	(16,995)
Cash and cash equivalents at 1 January		<u>38,546</u>	<u>55,541</u>
Cash and cash equivalents at 31 December		<u><u>52,188</u></u>	<u><u>38,546</u></u>
Reconciliation of net cash flow to movement in net funds			
Increase/(decrease) in cash		13,642	(16,995)
Net funds at 1 January 2024		<u>38,546</u>	<u>55,541</u>
Net funds at 31 December 2024		<u><u>52,188</u></u>	<u><u>38,546</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 10 to 18 form an integral part of these financial statements.

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Life Support 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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 the income receivable can be measured reliably.

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Interest receivable

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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.

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

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 company 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.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company 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.

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations	181,169	52,053	233,222	157,963
Gift aid reclaimed	13,301	-	13,301	6,778
Grants, including capital grants;				
Grants from other charities	-	264,249	264,249	137,165
	<u>194,470</u>	<u>316,302</u>	<u>510,772</u>	<u>301,906</u>

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2023 £
Trading income;				
Sales of goods and services	2,015	-	2,015	3,005
	<u>2,015</u>	<u>-</u>	<u>2,015</u>	<u>3,005</u>

5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Interest receivable and similar income;				
Interest receivable on bank deposits	1,827	-	1,827	720
	<u>1,827</u>	<u>-</u>	<u>1,827</u>	<u>720</u>

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

6 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Costs of goods sold	1,518	-	1,518	1,377
	1,518	-	1,518	1,377

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Project costs		153,157	304,877	458,034	284,929
Travel		5,531	4,873	10,404	11,878
Office administration		2,636	-	2,636	3,409
Independent examination		816	-	816	780
Staff costs	9	19,737	-	19,737	18,083
		181,877	309,750	491,627	319,079

8 Trustees remuneration and expenses

During the year, N Edwards, a trustee, and his wife were employed by the charity and received remuneration amounting to £19,162 (2023 - £17,556) and pension contributions amounting to £575 (2023 - £527).

During the year, travel expenses incurred on behalf of the charity in furthering the charity's objects totalling £3,502 were reimbursed or paid directly to 1 Trustee (2023 - £6,308 to 1 Trustee).

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

9 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	19,162	17,556
Pension costs	<u>575</u>	<u>527</u>
	<u>19,737</u>	<u>18,083</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Staff	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year.

10 Debtors

	2024	2023
	£	£
Trade debtors	-	994
Accrued income	<u>15,618</u>	<u>6,712</u>
	<u>15,618</u>	<u>7,706</u>

11 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	317	268
Accruals	<u>786</u>	<u>750</u>
	<u>1,103</u>	<u>1,018</u>

12 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £575 (2023 - £527).

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

13 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
<i>General</i>				
General Funds	20,020	198,312	(183,395)	34,937
Restricted funds				
Travel fund	-	4,000	(4,000)	-
King's Table fund	64	3,128	(2,937)	255
Eden Farm School	644	175,539	(173,915)	2,268
Farm Development	-	5,000	(5,000)	-
Malawi fund	730	12,410	(12,775)	365
Nurture fund	212	-	(212)	-
Training fund	-	5,000	(5,000)	-
LCM Ministry School	-	640	(640)	-
Borehole	15,531	35,630	(40,034)	11,127
Feeding project	2,550	26,300	(11,381)	17,469
Rwanda project	100	14,400	(14,500)	-
Ukraine refugee fund	82	-	(82)	-
Bus/Motorbike fund	301	32,610	(32,911)	-
Employment fund	5,000	-	(5,000)	-
Vida kitchen	-	1,645	(1,363)	282
	<u>25,214</u>	<u>316,302</u>	<u>(309,750)</u>	<u>31,766</u>
Total funds	<u>45,234</u>	<u>514,614</u>	<u>(493,145)</u>	<u>66,703</u>

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
<i>General</i>				
General Funds	55,064	140,334	(175,378)	20,020
Restricted funds				
Travel fund	-	4,750	(4,750)	-
King's Table fund	-	1,465	(1,401)	64
Eden Farm School	-	18,814	(18,170)	644
Farm Development	390	-	(390)	-
Malawi fund	44	21,799	(21,113)	730
Nurture fund	-	11,151	(10,939)	212
LCM Ministry School	-	3,000	(3,000)	-
Borehole	3,211	60,515	(48,195)	15,531
Feeding project	1,000	13,850	(12,300)	2,550
Rwanda project	100	9,090	(9,090)	100
Ukraine refugee fund	500	-	(168)	332
Bus/Motorbike fund	-	15,863	(15,562)	301
Employment fund	-	5,000	-	5,000
	5,245	165,297	(145,078)	25,464
Total funds	60,309	305,631	(320,456)	45,484

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Current assets	36,040	31,766	67,806
Current liabilities	<u>(1,103)</u>	<u>-</u>	<u>(1,103)</u>
Total net assets	<u>34,937</u>	<u>31,766</u>	<u>66,703</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Current assets	21,038	25,214	46,252
Current liabilities	<u>(1,018)</u>	<u>-</u>	<u>(1,018)</u>
Total net assets	<u>20,020</u>	<u>25,214</u>	<u>45,234</u>

LIFE SUPPORT

England & Wales - Charity number 1132406

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Life Support

(A company limited by guarantee)

Charity registration number: 1132406

Company registration number: 06775940

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

LIFE SUPPORT

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 17

LIFE SUPPORT

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Nathanael Edwards Steve Leach Zoe Gordon Peter Verheul Sylvia Onyekwelu Olivia Elliot
Charity Registration Number	1132406
Company Registration Number	06775940
Registered Office	The charity is incorporated in England. Oakside West Chiltington Road Pulborough West Sussex RH20 2PR
Independent Examiner	G W Schulz FCMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

LIFE SUPPORT

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2023.

Structure, governance and management

Nature of governing document

Life Support is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Recruitment and appointment of trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The trustees look for persons of proven integrity who share the vision and objectives of the charity and who have the relevant wisdom and experience to contribute to the running of the charity.

Induction and training of trustees

Each new trustee is provided with the relevant Charity Commission publications, a copy of the Memorandum and Articles of Association and at a meeting with the chairman fully briefed on the operation of the charity and the responsibilities of the trustees.

Organisational structure

The charitable company is run by its trustees who exercise day to day control supported by a small staff and a number of volunteers.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Objectives and activities

Objects and aims

The principal objects of the company are:

- The provision of housing and security
- The provision of food and clothing to people in poverty
- Provision of medical care to people who are sick
- Provision of education and training
- Provision of assistance to empower individuals and communities to live independent of aid

LIFE SUPPORT

TRUSTEES' REPORT

Activities undertaken to achieve objectives

The charity provides funding for development and a significant part of the running costs of the projects in Africa. It also organises trips to the various projects in Africa to support local volunteers and workers and to provide training and practical support for the families and children in the care of the projects supported by the charity.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Life Support continues to run a number of projects in Zambia. The projects are run out of our main base at Eden Farm in Chingola, Zambia.

Eden Farm: In 2023 we were excited to receive mains power connection to the Farm. This was made possible by a donation received in 2021 but was delayed beyond our expectation. We are very grateful for this provision and know that it will greatly change the productivity of Eden Farm.

Eden Children's Village: In 2023 we again Increased the number of children living on Eden Farm to a total of 35. We also saw the graduation of our third child through university. We continue to support 8 more of our children through University.

Eden School: Eden School grew to just over 350 children in 2023. Providing free education as well as a daily meal for each of our students. We completed work on our first secondary school building and began work on a Science lab, IT suite and HE room.

King's Table: The King's Table project continues to care for the elderly and people with disabilities in the community around Eden Farm.

Nurture: In 2023 we restarted our Nurture programme in Zambia where we train women living with HIV in knitting and Tailoring. Sadly Dorothy one of nurture teachers passed away in the year and we feel her loss greatly.

Life Support in Malawi: Life Support now provides funding to care for orphaned children in our Eden Children's Village homes. We have two homes and other children are cared for by foster parents in the community. In 2023 we were able to adopt two more children into our care who had recently lost their parents. One is a 11 year old girl and the other her baby brother.

Jacob's Well: In 2023 we were able to build another 10 boreholes in the Philombe region, providing clean and safe drinking water for thousands of people. The managing team have done amazingly well in taking over the work after the loss of Peter Kamodzi in 2022. We continue to work with the local chiefs and the MP to identify places most in need of Boreholes.

Rwanda: In 2023 we began to support two orphaned families in the Kigali region of Rwanda, covering housing, schooling and food for the families.

LIFE SUPPORT

TRUSTEES' REPORT

Uganda: In Uganda we began to support a feeding programme in Nakivale Refugee Camp. Children in the camp had been starving due to malnutrition and moved by their need we took the step to provide children from the Champion's Academy school with a daily meal.

Financial review

Income for the year amounted to £305,631 (2022: £306,206) and expenditure £320,456 (2022: £263,892). Reserves carried forward are 45,234, of which £20,020 are unrestricted.

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.

LIFE SUPPORT

TRUSTEES' REPORT

Statement of Responsibilities

The trustees (who are also the directors of Life Support 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 18 September 2024 and signed on its behalf by:



.....
Nathanael Edwards
Trustee

LIFE SUPPORT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE SUPPORT

I report to the charity trustees on my examination of the accounts of Life Support for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of Life Support (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Life Support are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of Life Support as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



.....
G W Schulz FCMA
Independent Examiners Ltd

18 September 2024

LIFE SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	136,609	165,297	301,906	304,951
Other trading activities	4	3,005	-	3,005	1,106
Investment income	5	720	-	720	149
Total income		<u>140,334</u>	<u>165,297</u>	<u>305,631</u>	<u>306,206</u>
Expenditure on:					
Raising funds	6	1,377	-	1,377	179
Charitable activities	7	174,001	145,078	319,079	263,713
Total expenditure		<u>175,378</u>	<u>145,078</u>	<u>320,456</u>	<u>263,892</u>
Net (expenditure)/income		<u>(35,044)</u>	<u>20,219</u>	<u>(14,825)</u>	<u>42,314</u>
Net movement in funds		(35,044)	20,219	(14,825)	42,314
Reconciliation of funds					
Total funds brought forward		<u>55,064</u>	<u>4,995</u>	<u>60,059</u>	<u>17,745</u>
Total funds carried forward	13	<u>20,020</u>	<u>25,214</u>	<u>45,234</u>	<u>60,059</u>

The notes on pages 9 to 17 form an integral part of these financial statements.

LIFE SUPPORT
(REGISTRATION NUMBER: 1132406)
BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Current assets			
Debtors	10	7,706	5,233
Cash at bank and in hand		<u>38,546</u>	<u>55,541</u>
		46,252	60,774
Creditors: Amounts falling due within one year	11	<u>(1,018)</u>	<u>(715)</u>
Net assets		<u>45,234</u>	<u>60,059</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		25,214	4,995
Unrestricted income funds			
Unrestricted funds		<u>20,020</u>	<u>55,064</u>
Total funds	13	<u>45,234</u>	<u>60,059</u>

For the financial year ending 31 December 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 18 September 2024 and signed on their behalf by:



.....
Nathanael Edwards
Trustee

The notes on pages 9 to 17 form an integral part of these financial statements.

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Life Support 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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 the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Interest receivable

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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.

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.

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

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 company 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.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company 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.

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations	129,831	28,132	157,963	230,659
Gift aid reclaimed	6,778	-	6,778	5,462
Grants, including capital grants;				
Grants from other charities	-	137,165	137,165	68,830
	<u>136,609</u>	<u>165,297</u>	<u>301,906</u>	<u>304,951</u>

4 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2022 £
Trading income;				
Sales of goods and services	3,005	-	3,005	1,106
	<u>3,005</u>	<u>-</u>	<u>3,005</u>	<u>1,106</u>

5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable and similar income;				
Interest receivable on bank deposits	720	-	720	149
	<u>720</u>	<u>-</u>	<u>720</u>	<u>149</u>

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

6 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Costs of goods sold	1,377	-	1,377	179
	1,377	-	1,377	179

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Project costs		147,643	137,286	284,929	236,531
Travel		4,128	7,750	11,878	7,996
Office administration		3,367	42	3,409	1,701
Independent examination		780	-	780	480
Staff costs	9	18,083	-	18,083	17,005
		174,001	145,078	319,079	263,713

8 Trustees remuneration and expenses

During the year, N Edwards, a trustee, and his wife were employed by the charity and received remuneration amounting to £17,556 (2022 - £16,510) and pension contributions amounting to £527 (2022 - £495).

During the year, travel expenses incurred on behalf of the charity in furthering the charity's objects totalling £6,308 were reimbursed or paid directly to 1 Trustee (2022 - £3,768 to 1 Trustee).

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	17,556	16,510
Pension costs	<u>527</u>	<u>495</u>
	<u>18,083</u>	<u>17,005</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Staff	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year.

10 Debtors

	2023 £	2022 £
Trade debtors	994	-
Accrued income	<u>6,712</u>	<u>5,233</u>
	<u>7,706</u>	<u>5,233</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	268	265
Accruals	<u>750</u>	<u>450</u>
	<u>1,018</u>	<u>715</u>

12 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £527 (2022 - £495).

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

13 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Balance at 31 December 2023 £
Unrestricted funds				
<i>General</i>				
General Funds	55,064	140,334	(175,378)	20,020
Restricted funds				
Travel fund	-	4,750	(4,750)	-
King's Table fund	-	1,465	(1,401)	64
Eden Farm School	-	18,814	(18,170)	644
Farm Development	390	-	(390)	-
Malawi fund	44	21,799	(21,113)	730
Nurture fund	-	11,151	(10,939)	212
LCM Ministry School	-	3,000	(3,000)	-
Borehole	3,211	60,515	(48,195)	15,531
Feeding project	1,000	13,850	(12,300)	2,550
Rwanda project	100	9,090	(9,090)	100
Ukraine refugee fund	250	-	(168)	82
Bus/Motorbike fund	-	15,863	(15,562)	301
Employment fund	-	5,000	-	5,000
	4,995	165,297	(145,078)	25,214
Total funds	60,059	305,631	(320,456)	45,234

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	12,195	202,140	(159,271)	55,064
Restricted funds				
Travel fund	37	4,000	(4,037)	-
Eden Farm School	-	19,568	(19,568)	-
Farm Development	3,302	10,500	(13,412)	390
Malawi fund	-	10,820	(10,776)	44
LCM Ministry School	-	1,991	(1,991)	-
Borehole	2,211	38,562	(37,562)	3,211
Feeding project	-	14,400	(13,400)	1,000
Medical project	-	3,475	(3,475)	-
Rwanda project	-	500	(400)	100
Ukraine refugee fund	-	250	-	250
	5,550	104,066	(104,621)	4,995
Total funds	17,745	306,206	(263,892)	60,059

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2023 £
Current assets	21,038	25,214	46,252
Current liabilities	<u>(1,018)</u>	<u>-</u>	<u>(1,018)</u>
Total net assets	<u>20,020</u>	<u>25,214</u>	<u>45,234</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Current assets	55,779	4,995	60,774
Current liabilities	<u>(715)</u>	<u>-</u>	<u>(715)</u>
Total net assets	<u>55,064</u>	<u>4,995</u>	<u>60,059</u>

LIFE SUPPORT

England & Wales - Charity number 1132406

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Life Support

(A company limited by guarantee)

Charity registration number: 1132406

Company registration number: 06775940

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

LIFE SUPPORT

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 16

LIFE SUPPORT

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Nathanael Edwards Steve Leach Zoe Emmett Peter Verheul Sylvia Onyekwelu Olivia Elliot
Charity Registration Number	1132406
Company Registration Number	06775940
Registered Office	The charity is incorporated in England. Oakside West Chiltington Road Pulborough West Sussex RH20 2PR
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

LIFE SUPPORT

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2022.

Structure, governance and management

Nature of governing document

Life Support is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Recruitment and appointment of trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The trustees look for persons of proven integrity who share the vision and objectives of the charity and who have the relevant wisdom and experience to contribute to the running of the charity.

Induction and training of trustees

Each new trustee is provided with the relevant Charity Commission publications, a copy of the Memorandum and Articles of Association and at a meeting with the chairman fully briefed on the operation of the charity and the responsibilities of the trustees.

Organisational structure

The charitable company is run by its trustees who exercise day to day control supported by a small staff and a number of volunteers.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Objectives and activities

Objects and aims

The principal objects of the company are:

- The provision of housing and security
- The provision of food and clothing to people in poverty
- Provision of medical care to people who are sick
- Provision of education and training
- Provision of assistance to empower individuals and communities to live independent of aid

LIFE SUPPORT

TRUSTEES' REPORT

Activities undertaken to achieve objectives

The charity provides funding for development and a significant part of the running costs of the projects in Africa. It also organises trips to the various projects in Africa to support local volunteers and workers and to provide training and practical support for the families and children in the care of the projects supported by the charity.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Life Support continues to run a number of projects in Zambia. The projects are run out of our main base at Eden Farm in Chingola, Zambia.

Eden Farm: In 2022 we continued to offer training to staff on sustainable methods of crop growing and animal husbandry. We continue to move forward with the farm becoming more self-sufficient meaning that eventually the funds from sale of produce will cover the costs of labour and will contribute toward running the projects. In 2022 we were able to fund the building of a fishpond and a pinery on Eden Farm. We look forward to seeing how these initiatives fares over the coming year.

Eden Children's Village: In 2022 we again Increased the number of children living on Eden Farm to a total of 33. We also saw the graduation of our second child through university. We continue to support 4 more of our children through university.

Eden School: Eden School grew to just over 330 children in 2022. Providing free education as well as a daily meal for each of our students. We began work on our secondary school, securing funding for a UK grant that will mean that we can continue to educate children from a very deprived community, giving them the possibility of advancing themselves through education. Our secondary school will open in January 2023.

King's Table: The King's Table Project continues to care for the elderly and people with disabilities in the community around Eden Farm.

Malawi: Life Support now provides funding to care for 12 orphaned children, 8 of whom live in our two houses, cared for by a foster mother. The others are in foster homes. In 2022 we were able to build another 10 boreholes in the Magowi area, providing clean and safe drinking water for thousands of people. Sadly, in September 2022 Peter Kamodzi who had been heading up our work in Malawi died due to a major stroke. This meant that we needed to identify a new head. We did so without too much challenge and have not appointed a team of 5 to act as a board in Malawi.

LIFE SUPPORT

TRUSTEES' REPORT

Rwanda and Uganda: In 2022 our director Nathanael Edwards took a discovery trip to Rwanda to visit an organisation working with street children and vulnerable people in Rwanda and Uganda. In response to this visit Life Support began to support one of their projects working with children in need in the Nakivale Refugee Camp in Uganda. Thanks to our generous supporters we have been able to build a small kitchen adjacent to the Champions Academy School where are able to provide a meal four times a week for around 200 children that attend the school.

UK: In September and October, Life Support hosted Michael Simbeye, our Zambian overseer for six weeks. His visit was a great encouragement to our team and our supporters around the country. Michael visited schools and community groups to update them on the work and to share about our projects. In December 2022 Life Support signed a contract with West Sussex County Council, to provide temporary housing for Ukrainian refugees, living in the UK. This is a project that will begin in 2023.

Financial review

Income for the year amounted to £306,206 (2021: £190,157) and expenditure £263,892 (2021: £207,902). Reserves carried forward are 60,059, of which £55,064 are unrestricted.

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.

LIFE SUPPORT

TRUSTEES' REPORT

Statement of Responsibilities

The trustees (who are also the directors of Life Support 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 5 September 2023 and signed on its behalf by:



.....
Nathanael Edwards
Trustee

LIFE SUPPORT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFE SUPPORT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 7 to 16.

Responsibilities and basis of report

As the charity's trustees of Life Support (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Life Support are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

1. accounting records were not kept in respect of Life Support as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



.....
G W Schulz ACMA
Independent Examiners Ltd

5 September 2023

LIFE SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	200,885	104,066	304,951	189,578
Other trading activities	4	1,106	-	1,106	577
Investment income	5	149	-	149	2
Total income		<u>202,140</u>	<u>104,066</u>	<u>306,206</u>	<u>190,157</u>
Expenditure on:					
Raising funds	6	179	-	179	335
Charitable activities	7	159,092	104,621	263,713	207,567
Total expenditure		<u>159,271</u>	<u>104,621</u>	<u>263,892</u>	<u>207,902</u>
Net income/(expenditure)		<u>42,869</u>	<u>(555)</u>	<u>42,314</u>	<u>(17,745)</u>
Net movement in funds		42,869	(555)	42,314	(17,745)
Reconciliation of funds					
Total funds brought forward		<u>12,195</u>	<u>5,550</u>	<u>17,745</u>	<u>35,490</u>
Total funds carried forward	13	<u>55,064</u>	<u>4,995</u>	<u>60,059</u>	<u>17,745</u>

The notes on pages 9 to 16 form an integral part of these financial statements.

LIFE SUPPORT
(REGISTRATION NUMBER: 1132406)
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2021 £
Current assets			
Debtors	10	5,233	4,857
Cash at bank and in hand		<u>55,541</u>	<u>13,630</u>
		60,774	18,487
Creditors: Amounts falling due within one year	11	<u>(715)</u>	<u>(742)</u>
Net assets		<u>60,059</u>	<u>17,745</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		4,995	5,550
Unrestricted income funds			
Unrestricted funds		<u>55,064</u>	<u>12,195</u>
Total funds	13	<u>60,059</u>	<u>17,745</u>

For the financial year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 5 September 2023 and signed on their behalf by:



.....
Nathanael Edwards
Trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Life Support 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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 the income receivable can be measured reliably.

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Interest receivable

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

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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.

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

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 company 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.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company 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.

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations	195,423	35,236	230,659	121,303
Gift aid reclaimed	5,462	-	5,462	12,760
Grants, including capital grants;				
Grants from other charities	-	68,830	68,830	55,515
	<u>200,885</u>	<u>104,066</u>	<u>304,951</u>	<u>189,578</u>

4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2021 £
Trading income;			
Sales of goods and services	1,106	1,106	577
	<u>1,106</u>	<u>1,106</u>	<u>577</u>

5 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	149	149	2
	<u>149</u>	<u>149</u>	<u>2</u>

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

6 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Costs of goods sold		179	179	335
		<u>179</u>	<u>179</u>	<u>335</u>

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Project costs		136,034	100,497	236,531	184,599
Travel		3,959	4,037	7,996	4,470
Office administration		1,614	87	1,701	1,377
Independent examination		480	-	480	480
Staff costs	9	<u>17,005</u>	<u>-</u>	<u>17,005</u>	<u>16,641</u>
		<u>159,092</u>	<u>104,621</u>	<u>263,713</u>	<u>207,567</u>

8 Trustees remuneration and expenses

During the year, N Edwards, a trustee, and his wife were employed by the charity and received remuneration amounting to £16,510 (2021 - £16,053) and pension contributions amounting to £495 (2021 - £482).

During the year, travel expenses incurred on behalf of the charity in furthering the charity's objects totalling £3,768 were reimbursed or paid directly to 1 Trustee (2021 - £2,041 to 1 Trustee).

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

9 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	16,510	16,053
Social security costs	-	106
Pension costs	495	482
	<u>17,005</u>	<u>16,641</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022	2021
	No	No
Staff	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year.

10 Debtors

	2022	2021
	£	£
Accrued income	<u>5,233</u>	<u>4,857</u>

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	265	292
Accruals	<u>450</u>	<u>450</u>
	<u>715</u>	<u>742</u>

12 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £495 (2021 - £482).

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

13 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	12,195	202,140	(159,271)	55,064
Restricted funds				
Travel fund	37	4,000	(4,037)	-
Eden Farm School	-	19,568	(19,568)	-
Farm Development	3,302	10,500	(13,412)	390
Malawi fund	-	10,820	(10,776)	44
LCM Ministry School	-	1,991	(1,991)	-
Borehole	2,211	38,562	(37,562)	3,211
Feeding project	-	14,400	(13,400)	1,000
Medical project	-	3,475	(3,475)	-
Rwanda project	-	500	(400)	100
Ukraine refugee fund	-	250	-	250
	5,550	104,066	(104,621)	4,995
Total funds	17,745	306,206	(263,892)	60,059

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General				
General Funds	20,635	124,762	(133,202)	12,195
Restricted funds				
Travel fund	2,438	3,000	(5,401)	37
King's Table fund	2,044	380	(2,424)	-
Eden Farm School	6,503	-	(6,503)	-
Farm Development	3,299	5,000	(4,997)	3,302
Malawi fund	571	880	(1,451)	-
Motorbike	-	1,490	(1,490)	-
LCM Ministry School	-	2,620	(2,620)	-
Borehole	-	52,025	(49,814)	2,211
	<u>14,855</u>	<u>65,395</u>	<u>(74,700)</u>	<u>5,550</u>
Total funds	<u>35,490</u>	<u>190,157</u>	<u>(207,902)</u>	<u>17,745</u>

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2022 £
Current assets	55,779	4,995	60,774
Current liabilities	(715)	-	(715)
Total net assets	<u>55,064</u>	<u>4,995</u>	<u>60,059</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Current assets	12,937	5,550	18,487
Current liabilities	(742)	-	(742)
Total net assets	<u>12,195</u>	<u>5,550</u>	<u>17,745</u>

LIFE SUPPORT

England & Wales - Charity number 1132406

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Life Support

(A company limited by guarantee)

Charity registration number: 1132406

Company registration number: 06775940

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

Life Support

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 15

Life Support

Reference and Administrative Details

Charity Registration Number 1132406

Company Registration Number 06775940

Registered Office The charity is incorporated in England.
Oakside
West Chilmington Road
Pulborough
West Sussex
RH20 2PR

Independent Examiner G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

Life Support

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2021.

Structure, governance and management

Nature of governing document

Life Support is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Recruitment and appointment of trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The trustees look for persons of proven integrity who share the vision and objectives of the charity and who have the relevant wisdom and experience to contribute to the running of the charity.

Induction and training of trustees

Each new trustee is provided with the relevant Charity Commission publications, a copy of the Memorandum and Articles of Association and at a meeting with the chairman fully briefed on the operation of the charity and the responsibilities of the trustees.

Organisational structure

The charitable company is run by its trustees who exercise day to day control supported by a small staff and a number of volunteers.

Objectives and activities

Objects and aims

The principal objects of the company are:

- The provision of housing and security
- The provision of food and clothing to people in poverty
- Provision of medical care to people who are sick
- Provision of education and training
- Provision of assistance to empower individuals and communities to live independent of aid

Activities undertaken to achieve objectives

The charity provides funding for development and a significant part of the running costs of the projects in Africa. It also organises trips to the various projects in Africa to support local volunteers and workers and to provide training and practical support for the families and children in the care of the projects supported by the charity.

Life Support

Trustees' Report

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Life Support continues to run a number of projects in Zambia. The projects are run out of our main base at Eden Farm in Chingola, Zambia.

Eden Farm: In 2021 we continued to offer training to staff on sustainable methods of crop growing and animal husbandry. We are slowly moving forward with the farm becoming more self-sufficient meaning that eventually the funds from sale of produce will cover the costs of labour and will contribute toward the running of the projects.

Eden Children's Village: In 2021 we Increased the number of children living on Eden Farm to 30. We also saw the graduation of one of our children from University, receiving a degree in journalism. We continue to support 4 more of our children through University.

Eden School: Eden School grew to just over 300 children in 2021. Providing free education as well as a daily meal for each of our students. We made the decision that we would begin to work on providing secondary education to these children starting in January 2023.

King's Table: The King's Table project continues to care for the elderly and people with disabilities in the community around Eden Farm. In 2021 we increased the number of families we cared for as many locals were affected by the hunger season and losing ad hoc work due to COVID restrictions.

Malawi: Life Support completed work on a second children's house in Migowi, Malawi. We now have 8 orphaned children living in the two houses, cared for by a foster mother. We also provided support to other orphans and widows by covering school fees and providing clothes and other essentials.

In 2021 We were delighted to begin drilling boreholes in rural villages in Malawi in order to provide clean drinking water to the villagers. Thanks to funding from The Sachs Foundation we were able to drill 3 bore holes in Zambia and 3 in Malawi. After compilation we were awarded funding for a further 10 boreholes in Malawi.

UK: In the UK Life Support continues to develop partnerships with community groups and churches. We had just one visit to Zambia and Malawi in 2021 due to the COVID situation.

Financial review

Income for the year amounted to £190,157 (2020: £136,101) and expenditure £207,902 (£120,221). Reserves carried forward are £17,745, of which £12,195 are unrestricted.

Life Support

Trustees' Report

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.

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Life Support for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Nathanael Edwards
Trustee

Life Support

Independent Examiner's Report to the trustees of Life Support

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 6 to 15.

Responsibilities and basis of report

As the charity's trustees of Life Support (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Life Support are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Life Support as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

Date:.....

Life Support

Statement of Financial Activities for the Year Ended 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	3	124,183	65,395	189,578	136,088
Other trading activities	4	577	-	577	-
Investment income	5	2	-	2	13
		<u>124,762</u>	<u>65,395</u>	<u>190,157</u>	<u>136,101</u>
Expenditure on:					
Raising funds		335	-	335	-
Charitable activities	6	132,867	74,700	207,567	120,221
		<u>133,202</u>	<u>74,700</u>	<u>207,902</u>	<u>120,221</u>
Net (expenditure)/income		<u>(8,440)</u>	<u>(9,305)</u>	<u>(17,745)</u>	<u>15,880</u>
Net movement in funds		(8,440)	(9,305)	(17,745)	15,880
Reconciliation of funds					
Total funds brought forward		<u>20,635</u>	<u>14,855</u>	<u>35,490</u>	<u>19,610</u>
Total funds carried forward	12	<u><u>12,195</u></u>	<u><u>5,550</u></u>	<u><u>17,745</u></u>	<u><u>35,490</u></u>

The notes on pages 8 to 15 form an integral part of these financial statements.

Life Support
(Registration number: 1132406)
Balance Sheet
as at 31 December 2021

	Note	2021 £	2020 £
Current assets			
Debtors	9	4,857	-
Cash at bank and in hand		<u>13,630</u>	<u>36,094</u>
		18,487	36,094
Creditors: Amounts falling due within one year	10	<u>(742)</u>	<u>(604)</u>
Net assets		<u>17,745</u>	<u>35,490</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		5,550	14,855
Unrestricted income funds			
Unrestricted funds		<u>12,195</u>	<u>20,635</u>
Total funds	12	<u>17,745</u>	<u>35,490</u>

For the financial year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 15 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Nathanael Edwards
Trustee

The notes on pages 8 to 15 form an integral part of these financial statements.

Life Support

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Life Support 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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 the income receivable can be measured reliably.

Life Support

Notes to the Financial Statements for the Year Ended 31 December 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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.

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.

Life Support

Notes to the Financial Statements for the Year Ended 31 December 2021

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

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 company 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.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company 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.

Life Support

Notes to the Financial Statements for the Year Ended 31 December 2021

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations	111,423	9,880	121,303	130,143
Gift aid reclaimed	12,760	-	12,760	5,945
Grants, including capital grants;				
Grants from other charities	-	55,515	55,515	-
	<u>124,183</u>	<u>65,395</u>	<u>189,578</u>	<u>136,088</u>

4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2020 £
Trading income;			
Sales of goods and services	577	577	-
	<u>577</u>	<u>577</u>	<u>-</u>

5 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	2	2	13
	<u>2</u>	<u>2</u>	<u>13</u>

Life Support

Notes to the Financial Statements for the Year Ended 31 December 2021

6 Expenditure on charitable activities

		Unrestricted funds General	Restricted funds	Total 2021	Total 2020
	Note	£	£	£	£
Project costs		113,737	70,862	184,599	99,361
Travel		673	3,797	4,470	2,043
Office administration		1,336	41	1,377	1,787
Independent examination		480	-	480	390
Staff costs	8	<u>16,641</u>	<u>-</u>	<u>16,641</u>	<u>16,640</u>
		<u>132,867</u>	<u>74,700</u>	<u>207,567</u>	<u>120,221</u>

7 Trustees remuneration and expenses

During the year, N Edwards, a trustee, and his wife were employed by the charity and received remuneration amounting to £16,053 (2021 - £15,753) and pension contributions amounting to £482 (2020 - £473).

During the year, travel expenses incurred on behalf of the charity in furthering the charity's objects totalling £2,041 were reimbursed or paid directly to 1 Trustee (2020 - £2,515 to 1 Trustee).

Life Support

Notes to the Financial Statements for the Year Ended 31 December 2021

8 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	16,053	15,753
Social security costs	106	414
Pension costs	482	473
	<u>16,641</u>	<u>16,640</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021	2020
	No	No
Staff	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year.

9 Debtors

	2021	2020
	£	£
Accrued income	<u>4,857</u>	<u>-</u>

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	292	244
Accruals	<u>450</u>	<u>360</u>
	<u>742</u>	<u>604</u>

11 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £482 (2020 - £473).

Life Support

Notes to the Financial Statements for the Year Ended 31 December 2021

12 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
<i>General</i>				
General Funds	20,635	124,762	(133,202)	12,195
Restricted funds				
Travel fund	2,438	3,000	(5,401)	37
King's Table fund	2,044	380	(2,424)	-
Eden Farm School	6,503	-	(6,503)	-
Farm Development	3,299	5,000	(4,997)	3,302
Malawi fund	571	880	(1,451)	-
Motorbike	-	1,490	(1,490)	-
LCM Ministry School	-	2,620	(2,620)	-
Borehole	-	52,025	(49,814)	2,211
	14,855	65,395	(74,700)	5,550
Total funds	35,490	190,157	(207,902)	17,745

Life Support

Notes to the Financial Statements for the Year Ended 31 December 2021

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted funds					
General					
General Funds	17,619	77,620	(72,977)	(1,627)	20,635
Restricted funds					
Travel fund	1,011	5,000	(3,573)	-	2,438
King's Table fund	648	3,932	(2,536)	-	2,044
Eden Farm School	-	15,496	(8,993)	-	6,503
Farm Development	-	23,830	(20,531)	-	3,299
Higher Education	-	3,750	(5,177)	1,427	-
Malawi fund	332	5,073	(4,834)	-	571
Nurture fund	-	1,400	(1,600)	200	-
	<u>1,991</u>	<u>58,481</u>	<u>(47,244)</u>	<u>1,627</u>	<u>14,855</u>
Total funds	<u>19,610</u>	<u>136,101</u>	<u>(120,221)</u>	<u>-</u>	<u>35,490</u>

13 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2021 £
Current assets	12,937	5,550	18,487
Current liabilities	(742)	-	(742)
Total net assets	<u>12,195</u>	<u>5,550</u>	<u>17,745</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Current assets	21,239	14,855	36,094
Current liabilities	(604)	-	(604)
Total net assets	<u>20,635</u>	<u>14,855</u>	<u>35,490</u>

LIFE SUPPORT

England & Wales - Charity number 1132406

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Life Support

(A company limited by guarantee)

Charity registration number: 1132406

Company registration number: 06775940

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

LIFE SUPPORT

CONTENTS

Legal and Administrative Information	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14

LIFE SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Registration Number	1132406
Company Registration Number	06775940
Trustees	Nathanael Edwards Steve Leach Zoe Emmett Peter Verheul Sylvia Onyekwelu Olivia Elliot (appointed 13 October 2020)
Registered address	Oakside West Chilmington Road Pulborough West Sussex RH20 2PR
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF

LIFE SUPPORT

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2020.

Objectives and activities

Objects and aims

The principal objects of the company are:

- The provision of housing and security
- The provision of food and clothing to people in poverty
- Provision of medical care to people who are sick
- Provision of education and training
- Provision of assistance to empower individuals and communities to live independent of aid

Activities undertaken to achieve objectives

The charity provides funding for development and a significant part of the running costs of the projects in Africa. It also organises trips to the various projects in Africa to support local volunteers and workers and to provide training and practical support for the families and children in the care of the projects supported by the charity.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Life Support continues to run five projects in Zambia. The projects are run out of our main base at Eden Farm in Chingola, Zambia.

Eden Farm In 2020 we focused on increasing the number of chickens on the farm. Improving irrigation and training our farm workers in better farming skills. We are moving toward Eden Farm being more self sufficient.

Eden Children's Village In 2020 we adopted 5 more children who are all homed at Eden Farm Children's Village and attending Eden School.

Eden School Eden School grew to just under 250 children in 2020. Providing free education as well as a daily meal for each of our students.

Nurture In 2020 we were unable to run a Nurture training course due to COVID restrictions, however our nurture Centre remained open to provide help to women suffering due to poverty and HIV.

King's Table The King's Table project continues to care for the elderly and people with disabilities in the community around Eden Farm. In 2020 we increased the number of families we cared for as many locals were affected by the hunger season and losing ad hock word due to COVID restrictions.

LIFE SUPPORT

TRUSTEES' REPORT

Life Support in Malawi Life Support Increased the number of children it is caring for in Malawi to 8 orphaned children 4 in our home and 4 with foster families. We also provide some support in supporting orphans and widows with school fees and basic food supplies. In 2020 Life Support also committed to sponsor one student through university.

UK In the UK Life Support continue to develop partnerships with community groups and churches. We have been unable to take teams to Zambia or Malawi in 2020 due to COVID restrictions.

Structure, governance and management

Nature of governing document

Life Support is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Recruitment and appointment of trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

The trustees look for persons of proven integrity who share the vision and objectives of the charity and who have the relevant wisdom and experience to contribute to the running of the charity.

Induction and training of trustees

Each new trustee is provided with the relevant Charity Commission publications, a copy of the Memorandum and Articles of Association and at a meeting with the chairman fully briefed on the operation of the charity and the responsibilities of the trustees.

Organisational structure

The charitable company is run by its trustees who exercise day to day control supported by a small staff and a number of volunteers.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

LIFE SUPPORT

TRUSTEES' REPORT

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Life Support for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 2 September 2021 and signed on its behalf by:

.....
Nathanael Edwards
Trustee

LIFE SUPPORT

INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

As the charity's trustees of Life Support (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Life Support are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Life Support as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

.....
G W Schulz ACMA

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

2 September 2021

LIFE SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income and Endowments from:					
Donations and legacies	3	77,607	58,481	136,088	116,503
Investment income	4	<u>13</u>	<u>-</u>	<u>13</u>	<u>16</u>
Total income		<u>77,620</u>	<u>58,481</u>	<u>136,101</u>	<u>116,519</u>
Expenditure on:					
Charitable activities	5	<u>72,977</u>	<u>47,244</u>	<u>120,221</u>	<u>141,261</u>
Total expenditure		<u>72,977</u>	<u>47,244</u>	<u>120,221</u>	<u>141,261</u>
Net income/(expenditure)		4,643	11,237	15,880	(24,742)
Transfers between funds		<u>(1,627)</u>	<u>1,627</u>	<u>-</u>	<u>-</u>
Net movement in funds		3,016	12,864	15,880	(24,742)
Reconciliation of funds					
Total funds brought forward		<u>17,619</u>	<u>1,991</u>	<u>19,610</u>	<u>44,352</u>
Total funds carried forward	9	<u><u>20,635</u></u>	<u><u>14,855</u></u>	<u><u>35,490</u></u>	<u><u>19,610</u></u>

The notes on pages 8 to 14 form an integral part of these financial statements.

LIFE SUPPORT
(REGISTRATION NUMBER: 1132406)

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
Current assets			
Cash at bank and in hand		36,094	20,305
Creditors: Amounts falling due within one year	8	<u>(604)</u>	<u>(695)</u>
Net assets		<u>35,490</u>	<u>19,610</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		14,855	1,991
Unrestricted income funds			
Unrestricted funds		<u>20,635</u>	<u>17,619</u>
Total funds	9	<u>35,490</u>	<u>19,610</u>

For the financial year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 2 September 2021 and signed on their behalf by:

.....
Nathanael Edwards
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2020

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Life Support 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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 the income receivable can be measured reliably.

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2020

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2020

Liabilities

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 company 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.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company 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.

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2020

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and legacies;				
Donations	71,662	58,481	130,143	114,676
Gift aid reclaimed	5,945	-	5,945	1,240
Other income from donations and legacies	-	-	-	587
	<u>77,607</u>	<u>58,481</u>	<u>136,088</u>	<u>116,503</u>

4 Investment income

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Interest receivable and similar income;			
Interest receivable on bank deposits	13	13	16
	<u>13</u>	<u>13</u>	<u>16</u>

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
	Note			
Project costs		54,320	45,041	99,361
Travel		-	2,043	7,145
Office administration		1,627	160	1,787
Independent examination		390	-	390
Staff costs	7	16,640	-	16,640
		<u>72,977</u>	<u>47,244</u>	<u>120,221</u>
			<u>141,261</u>	<u>141,261</u>

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2020

6 Trustees remuneration and expenses

During the year, N Edwards, a trustee, and his wife were employed by the charity and received remuneration amounting to £15,753 (2019 - £13,000) and pension contributions amounting to £473 (2019 - £347).

During the year ended 31 December 2020, travel expenses totalling £2,515 were reimbursed or paid directly to 1 Trustee (2019 - £6,201 to 2 Trustee).

7 Staff costs

The aggregate payroll costs were as follows:

	2020	2019
	£	£
Staff costs during the year were:		
Wages and salaries	15,753	13,000
Social security costs	414	347
Pension costs	473	287
	<u>16,640</u>	<u>13,634</u>

No employee received emoluments of more than £60,000 during the year.

8 Creditors: amounts falling due within one year

	2020	2019
	£	£
Other taxation and social security	244	242
Pension scheme creditor	-	93
Accruals	360	360
	<u>604</u>	<u>695</u>

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2020

9 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted funds					
<i>General</i>					
General Funds	17,619	77,620	(72,977)	(1,627)	20,635
Restricted funds					
Travel fund	1,011	5,000	(3,573)	-	2,438
King's Table fund	648	3,932	(2,536)	-	2,044
Eden Farm School	-	15,496	(8,993)	-	6,503
Farm Development	-	23,830	(20,531)	-	3,299
Higher Education	-	3,750	(5,177)	1,427	-
Malawi fund	332	5,073	(4,834)	-	571
Nurture fund	-	1,400	(1,600)	200	-
	<u>1,991</u>	<u>58,481</u>	<u>(47,244)</u>	<u>1,627</u>	<u>14,855</u>
Total funds	<u>19,610</u>	<u>136,101</u>	<u>(120,221)</u>	<u>-</u>	<u>35,490</u>

LIFE SUPPORT

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 DECEMBER 2020

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
Unrestricted funds					
<i>General</i>					
General Funds	41,662	87,095	(105,338)	(5,800)	17,619
Restricted funds					
Travel fund	252	6,664	(5,905)	-	1,011
Eden Farm	900	-	(900)	-	-
King's Table fund	1,538	310	(1,200)	-	648
Eden Farm School	-	1,555	(1,652)	97	-
Farm Development	-	7,500	(7,500)	-	-
Higher Education	-	4,272	(4,656)	384	-
Malawi fund	-	7,523	(7,191)	-	332
Nurture fund	-	100	(343)	243	-
Truck fund	-	1,500	(6,576)	5,076	-
	<u>2,690</u>	<u>29,424</u>	<u>(35,923)</u>	<u>5,800</u>	<u>1,991</u>
Total funds	<u><u>44,352</u></u>	<u><u>116,519</u></u>	<u><u>(141,261)</u></u>	<u><u>-</u></u>	<u><u>19,610</u></u>

10 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Current assets	21,239	14,855	36,094
Current liabilities	<u>(604)</u>	<u>-</u>	<u>(604)</u>
Total net assets	<u><u>20,635</u></u>	<u><u>14,855</u></u>	<u><u>35,490</u></u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2019 £
Current assets	18,314	1,991	20,305
Current liabilities	<u>(695)</u>	<u>-</u>	<u>(695)</u>
Total net assets	<u><u>17,619</u></u>	<u><u>1,991</u></u>	<u><u>19,610</u></u>