

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

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Life Support

Reference and Administrative Details

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
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PO18 8NF

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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.

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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	<u>2</u>	<u>-</u>	<u>2</u>	<u>13</u>
Total income		<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	<u>132,867</u>	<u>74,700</u>	<u>207,567</u>	<u>120,221</u>
Total expenditure		<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><u>17,745</u></u>	<u><u>35,490</u></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><u>17,745</u></u>	<u><u>35,490</u></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.

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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 No	2020 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
	<u>14,855</u>	<u>65,395</u>	<u>(74,700)</u>	<u>5,550</u>
Total funds	<u><u>35,490</u></u>	<u><u>190,157</u></u>	<u><u>(207,902)</u></u>	<u><u>17,745</u></u>

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	<u>(742)</u>	<u>-</u>	<u>(742)</u>
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	<u>(604)</u>	<u>-</u>	<u>(604)</u>
Total net assets	<u>20,635</u>	<u>14,855</u>	<u>35,490</u>