

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

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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 Chilton 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

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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 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

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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.

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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.

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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

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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	<u>149</u>	<u>-</u>	<u>149</u>	<u>2</u>
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	<u>159,092</u>	<u>104,621</u>	<u>263,713</u>	<u>207,567</u>
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><u>55,064</u></u>	<u><u>4,995</u></u>	<u><u>60,059</u></u>	<u><u>17,745</u></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.

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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.

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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.

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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

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 No	2021 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
	<u>5,550</u>	<u>104,066</u>	<u>(104,621)</u>	<u>4,995</u>
Total funds	<u><u>17,745</u></u>	<u><u>306,206</u></u>	<u><u>(263,892)</u></u>	<u><u>60,059</u></u>

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	<u>(715)</u>	<u>-</u>	<u>(715)</u>
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	<u>(742)</u>	<u>-</u>	<u>(742)</u>
Total net assets	<u>12,195</u>	<u>5,550</u>	<u>17,745</u>