

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

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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

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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 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

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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 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.

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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.

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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 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

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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	<u>720</u>	<u>-</u>	<u>720</u>	<u>149</u>
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	<u>174,001</u>	<u>145,078</u>	<u>319,079</u>	<u>263,713</u>
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.

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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.

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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.

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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.

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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
	<u>1,377</u>	<u>-</u>	<u>1,377</u>	<u>179</u>

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
		<u>174,001</u>	<u>145,078</u>	<u>319,079</u>	<u>263,713</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 £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).

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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).

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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
	<u>4,995</u>	<u>165,297</u>	<u>(145,078)</u>	<u>25,214</u>
Total funds	<u><u>60,059</u></u>	<u><u>305,631</u></u>	<u><u>(320,456)</u></u>	<u><u>45,234</u></u>

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				
General				
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>

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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><u>20,020</u></u>	<u><u>25,214</u></u>	<u><u>45,234</u></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><u>55,064</u></u>	<u><u>4,995</u></u>	<u><u>60,059</u></u>