

LIFELINE CHURCH

England & Wales · Charity number 1134281

Details

Status	Registered
Legal form	Charitable company
Company number	07033697
Registered	2010-02-15
Register	View on the Charity Commission register

Contact

Address	Lifeline Church Lifeline House 25 Neville Road Dagenham Essex RM8 3QS
Phone	02085972900
Email	info@lifelinechurch.co.uk
Website	www.lifelinechurch.co.uk

Activities

Objects: THE OBJECTS OF THE CHARITY, FOR THE BENEFIT OF THE PUBLIC, ARE THROUGHOUT THE UK ANDWORLD-WIDE:-= 3.1 TO ADVANCE THE CHRISTIAN FAITH;3.2 TO ADVANCE EDUCATION;3.3 TO RELIEVE PERSONS IN NEED, HARDSHIP OR DISTRESS; AND3.4 TO PROMOTE CHARITABLE PURPOSES IN THE FOLLOWING WAYS:-3.4.1 THE PRESERVATION AND PROTECTION OF HEALTH;3.4.2 THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION INTHE INTEREST OF SOCIAL WELFARE FOR PERSONS WHO HAVE NEED OF SUCH FACILITIES BYREASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, POVERTY OR SOCIAL ANDECONOMIC CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFEFOR SUCH PERSONS; AND3.4.3 THE PROVISION OF TRAINING WITH THE OBJECT OF RELIEVING UNEMPLOYMENT.

Activities: To advance the Christian faith principally by the running of a local church and related activities.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** THE UK AND WORLD-WIDE
- Barking And Dagenham
- Haringey
- Havering
- Redbridge

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£662,968	£567,884	£5,643,393	5
2024-03-31	£1,016,293	£1,102,296	£5,605,906	6
2023-03-31	£858,087	£581,338	£5,232,657	7
2022-03-31	£2,697,651	£447,890	£4,956,805	6
2021-03-31	£578,983	£378,133	£2,707,044	5

Trustees

Name	Role	Appointed
Avril McIntyre MBE DL	Chair	
KEN JARVIS		2011-10-20
NEIL ANDREW JAQUES		2013-12-09
RICHARD GRIFFIN		2012-07-05

LIFELINE CHURCH

England & Wales - Charity number 1134281

Accounts

Registered number: 07033697
Charity number: 1134281

Lifeline Church
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2025

Lifeline Church
(A company limited by guarantee)

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Lifeline Church
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Reference and administrative details of the Charity, its Trustees and advisers
for the year ended 31 March 2025

Trustees

A McIntyre
N Jaques
R Griffin
K Jarvis

Company registered number

07033697

Charity registered number

1134281

Registered office

Lifeline House
25 Neville Road
Dagenham
Essex
RM8 3QS

Company secretary

A McIntyre

Independent auditors

Kreston Reeves Audit LLP

Statutory Auditor
Maritime Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QZ

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Shawbrook Bank Limited
Lutea House
Warley Business Park, The Drive
Great Warley
Brentwood
Essex
CM13 3BE

Lifeline Church
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Trustees' report
for the year ended 31 March 2025

The Trustees present their annual report together with the audited financial statements of the Group and the Charity for the year 1 April 2024 to 31 March 2025. The annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the Charity qualify as small under section 383 of the Companies Act 2006, the group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Charity's objects are:

- To advance the Christian faith.
- To advance education.
- To relieve persons in needs, hardship or distress.
- To promote the preservation and protection of health.
- To promote the provision of facilities for recreation and other leisure activities in the interest of social welfare.
- To promote the provision of training and relieve unemployment.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Grant-making policies

The charity makes a monthly grant to Lifeline Network International equivalent to 20% of the general gifts (tithes and offerings) received in that month. It is paid to Lifeline Network International as a tithe.

One off grants are made by the trustees at their discretion and in accordance with the charitable purposes of the charity. Each request or situation will be considered on its own merit.

In awarding the grants, the trustees will consider any requests or known situations that are eligible for consideration:

- From any geographical area within the UK and overseas;
- From organisations and individuals alike.

c. Volunteers

Volunteers are a core part of all aspects of the Church's activities. All activities are run by volunteers and they are supported by the Church's Leadership Team and small staff administration team. Volunteers take responsibility for small groups, events, pastoral care, set up, youth and children's activities. All of these have moved back to running as face-to-face events, although a small team provide a live streaming facility for Sunday morning meetings.

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Trustees' report (continued)
for the year ended 31 March 2025

Achievements and performance

a. Review of activities

LifeLine Church

For more than four decades, LifeLine Church has been meeting every Sunday morning for teaching, worship and fellowship and to update the congregation about any developments in the local community or in the network overseas.

With great sadness, the Trustees record the sudden passing of LifeLine's Founder and Senior Church Leader, John Singleton at the end of January 2025, aged 80. John laid down a successful career to pioneer a radical approach to Christian life based around Godly relationship and community, and committed some fifty years of serving exemplifying this. His life's work extended from the local expression of church in LifeLine Church, to advancing local community development and outwards across six continents to share the same principles with many, many partners.

Leadership of LifeLine Church remains with the Core Team and oversight lies with the Trustees, all of whom remain in post, carrying significant wisdom and experience. The Core Team have recognised that Jamie Singleton was already stepping into the team leader role and will now formally do so.

The Trustees are encouraged, inspired and very thankful as they look back at the past year's diary, which shows an abundance of generosity, serving, love and care throughout the Church. Trustees oversaw continued growth and development at all levels in the midst of transition and change. This was notably illustrated in the embracing of the role of the children in the life of the church. There has been a growing awareness of their value and position in the whole church family, and this was demonstrated in the Children's Christmas Production, where children of all ages from toddlers to teens were involved in creating a superb presentation in December. A steady stream of visitors week by week brought opportunities for new friendships and involvement. International visitors brought valuable insights to provoke and challenge, with some sixteen visitors throughout the year.

Change is abroad and the reality of transitioning to a new physical premises began to take shape as planning permission for refurbishment of part of our portfolio of properties was granted. Alongside this, Trustees have been preparing for internal changes that mirror the physical ones.

Individuals experienced personal growth and development, as 15 were baptised, 10 were welcomed in to committed relationships, 2 Alpha courses were run, plus another of the hugely successful Finding Solutions courses was rolled out.

Leadership and pastoral care

The Trustees adhere to the value that 'Christ-like' leadership should show love and care as a way of life and not merely be about maintaining props to support people.

The Church is guided by its senior Core Team, with various Department Heads executing the direction set from that Team, sharing the weight and enhancing their capacity. As the church now moves into a new chapter, Jamie Singleton takes the primary leadership role.

The Leadership have now rolled out the member-inspired groupings known as 'Households'. These facilitate a good level of pastoral care as lives are shared together and they become a central point of connection. A new pastoral team commenced in September, supporting the Core Team with the development of pastoral care across the church. Alongside this team, a Pastoral 'Timothy Training' programme also started for others who are also recognised as having 'pastoral reach', to equip them in the development of pastoral care. Additionally, a further couple are now leading the 'integration/welcoming' strategy to ensure people connecting to the church are cared

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Trustees' report (continued)
for the year ended 31 March 2025

Achievements and performance (continued)

Building in review and development is core to the principles of the Trustees and the leadership have instigated two working parties this year. One is exploring how we better approach breaking bread so that the church can benefit more roundly from this important aspect of faith. The second is exploring how we enhance the experience of those who are joining the church. At the close of the year the outcomes of these working parties are being rolled out, initially to leaders, for trialling and evaluation.

Training and Equipping

Training is one of LifeLine's core activities. There are a number of courses that are regularly on offer, such as the parenting course and the marriage course, which have frequently been full. These are run by a variety of skilled and often professionally qualified volunteers who offer their time and expertise because they share LifeLine's vision of being an organisation that trains and equips people for life.

The year commenced with the Accelerate Conference, led by Jack and Kathy Little along with a small team. They facilitated an excellent time of teaching sessions and practical workshops time focused around the development of using the gifts of the Spirit. This was a significant time for individuals as well as for the church as a whole.

Amongst the courses run this year, both Alpha and Finding Solutions have had significant impact for participants. Two Alpha courses have run, introducing people to the basics of Christianity, and Finding Solutions has also had two roll-outs, one of which was online with Albanian members. The Finding Solutions team delivered their 'Going Deeper' material, which has been keenly followed. Finding Solutions is about exploring the deeper questions of life and finding answers through looking at what the Bible shows us.

A wider leadership residential course took place in January, focussed on considering what it means to 'return to our first love' inviting the leaders to experience a fresh understanding of what it means to journey with God.

The whole church has embarked upon a study of the book of Acts, which is providing opportunities for more people to develop skills in deeper study and public speaking. This has been accompanied by the production of some podcasts to enable reflection on the weekly topics.

A small team provide a live streaming facility for Sunday morning meetings and the website and social media channels provide information and contact details of all events to the wider community.

Safeguarding

Safeguarding training is delivered annually and two safeguarding sessions were delivered to all leaders during September. Trustees completed a Safeguarding Audit in August as part of the annual review, which includes a review of in-date Disclosure and Barring checks for all appropriate persons. Additionally, a safeguarding Trustee has been appointed, along with the Designated Safeguarding Lead and Deputy Safeguarding Lead.

Young People

The innovative young people's group, Fusion, has continued to develop, working in partnership with parents. As a new initiative for the older members, those over 18 have been enjoying a monthly meal and study group called Pilgrims, based on moving around to different church members' homes.

It has been good to see some of these young people stepping up proactively in a number of resourceful enterprises. One member of this Pilgrims group took part in a small team visit to Sierra Leone in March 2025 and ran a half marathon with his brothers to raise funds for this. The interest in the work in Sierra Leone was also raised by another Fusion member, who was inspired to collect donated clothing from the whole church. Entitled 'Clothes for Change', these items were then sold online with the money raised donated to the team of LifeLine Nehemiah Projects based in Freetown, Sierra Leone.

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Trustees' report (continued)
for the year ended 31 March 2025

Achievements and performance (continued)

A group of young people and families, spear-headed by two Fusion members and totalling 40 people, joined a national week-long Christian conference called Limitless. All of these came back challenged and invigorated in their faith.

One young person has taken a gap year before going to university and has been working alongside Jamie Singleton in exploring their own faith whilst serving in the Church.

Football matches between young people and parents/older adults in a local park continue to be popular and remain

Children and Families

The Trustees hold the Children's Ministry high on their agenda. Working towards a shared concern for the spiritual development of the children in their care, the Children's Ministry team have this year partnered with leaders in other areas of church life, with the aim of facilitating their participation in wider church activities.

Thus, we have seen a number of initiatives where children have been front and centre. Re-energising the monthly prayer meetings has been one such operation – with adjustments made to the way information has been disseminated and with a great variety of creative ways for children to respond to this.

And in October, a weekly club for children was started as a workshop with the aim of creating a Christmas Production. With fun and pizza, the children and young people put together the most amazing event, 'In my barn ... Heaven's King'. It involved all children from the tiniest tots to the oldest teenagers and they wrote, acted, provided technical and practical assistance. It was a stunning success!

Children from Years 3-6 took part in their annual 'Big Sleepover', where they spent a day at an outdoor pursuits centre followed by a sleep-over for one night. Children and adults alike really enjoyed themselves and built deeper relationships with each other.

After 20 plus year at the helm, the main Children's Ministry leader and her co-worker stepped down, ready for their own new challenges. The Core Team identified a new team who will now take this hugely important work forward. At the close of the year the new team have just started to implement the new direction.

Outreach

Church members are hugely engaged in supporting the work in the community and use every opportunity and venue at our disposal to contribute to this. For example, one of the buildings at Andrews Corner, Becontree, continues to be a focal point for a number of community outreach projects. Throughout the year, volunteers have built up a rapport with local residents and businesses, running a clothes swap, and offering tea and coffee.

Working in partnership with Community Resources, we support vulnerable families in the community through the community programmes at LifeLine's main local base - Castle Point. From here, LifeLine offers practical support and friendship to some of the most vulnerable people in our local community, helping them to combat isolation and find a place of belonging.

LifeLine Members' Involvement at Local, National and International levels

LifeLine members operate at local, national and international levels. Locally there is involvement with a range of churches and a mix of all representative faith groups. Members work with local authorities and health services, striving to enhance and progress community facilities.

At national level, LifeLine members lead the FaithAction network, which aims to advise, train, fund, campaign, research and innovate on behalf of faith communities.

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Trustees' report (continued)
for the year ended 31 March 2025

Achievements and performance (continued)

LifeLine Network International is the face of LifeLine across the nations and includes connections with 6 continents. This year has seen cross-pollination between partners around the world continue to bring mutual encouragement and support.

Lawrence and Portia Muzunzandare from Zimbabwe visited in July, as did Prince and Mary Williams and Mangenda Kamara from Sierra Leone. Bonface and Lydia Wangecha, from Kenya, spent four months living and volunteering in the LifeLine Church community in London.

In September John and Dawn Singleton travelled to USA to join with the AIM Team (Alliance International Ministries), together Jamie Singleton and Mark Baiden.

In November 2024 a group of visitors from the Network flew in from Zimbabwe, Germany and the Caribbean to spend time with John and Dawn and the whole Church. Leroy Hill, Albert Kitcher, Hilton Albert and George Moyo took part in a 'Fireside Chat' to update the Church on their work in-country and to share some personal stories.

In early March a small team led by Jamie Singleton visited Sierra Leone to work alongside partners there. Elliot Baiden, Steve Adams, Simon Enu were joined by Joel Guido, part of the AIM Team from Ecuador.

There continues to be ongoing digital communication between many of the LifeLine Church members and members of the LifeLine Network overseas – through zoom, WhatsApp, email and phone calls.

Prayer

Prayer is an essential part of our life as a Church and there are many opportunities for everyone to take part. Developments this year have included new strategies, to involve children and young people, to enervate and drive a deeper prayer life within the church. The church has been learning about the many forms that prayer can take, including interceding in long-term and serious situations, praying 'governmentally' and prophetic prayer. A working party has been meeting for several months to reflect on potential new directions and approaches.

Using the illustrative name 'Engine Room' for the monthly whole-church prayer, a variety of formats have been explored. For example, the timing was changed to a Sunday afternoon, so that whole families could attend, and was followed by a barbeque. Another event saw the whole church staying together for a picnic lunch after a Sunday morning meeting, so that we could join in praying specifically for the progress and development of the new premises.

One notable outcome has been the prayer for our partners overseas. They report the huge impact of this prayer on their daily lives and projects and eagerly await news from each new event. And they express their sincere gratitude when issues of serious consequence are made high priority for prayer: Portia in Zimbabwe experiencing a sudden and debilitating health incident; Mary in Sierra Leone facing challenges in the delivery of her baby. In Mary's case there was a miraculous outcome for the safe arrival of baby John, as help arrived in the form of the maternity specialists from Kings College London, who happened to be in Freetown at the same time!

Other opportunities for prayer are supported by the weekly prayer points in the e-bulletin: the January week of prayer, early morning 'governmental prayer', a WhatsApp group for intercessory prayer, pre-meeting prayer on Sundays and the prayer team at the close of Sunday meetings. And informal prayer amongst members is a constant in the family life of the church.

Buildings

LifeLine Church holds a portfolio of properties, some of which have been earmarked for redevelopment. In the dynamically changing economic environment we find ourselves, the Trustees took time to re-evaluate the initial position vis à vis these buildings. This is a major capital project and the church has secured grants from Garfield Weston, Community Owned Fund and Benefact Trust. Much of the costs have been accrued over many years for this primary purpose and it is exciting to see a building secured for the wider community work of the church, as well as a place for the church to meet.

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Trustees' report (continued)
for the year ended 31 March 2025

Achievements and performance (continued)

In January, it was agreed by Trustees and the Core Team that 450-452 Becontree Avenue (now known as LifeLine At the Corner) should be transferred to church ownership from VGL Ltd in January. This was primarily to ensure that all properties were in one place as they are all being redeveloped for community use. The £4million redevelopment plan is moving forward and scheduled to be completed in November 2025. The buildings that are part of this capital project are the above mentioned and 352-364 Valence Avenue (now known as LifeLine Centre). The work is overseen by a subgroup of members with relevant skills, established by Trustees.

Volunteers

Volunteers are a core part of all aspects of the Church's activities. All activities are run by volunteers and they are supported by the Church's Leadership Team and small staff administration team. Volunteers take responsibility for small groups, events, pastoral care, set up, worship, technical systems, youth and children's activities.

Future Plans

The Trustees continue to review the activities of the Church on an ongoing basis. The leadership team seek to promote regular review as standard, and the effectiveness of all activities will continue to be scrutinised through the leadership, Core Team and Trustees and the Implementers Group.

With regard to the building development, Trustees will continue to ensure a plumblineline is held alongside funding and design decisions against the values and principles of LifeLine Church. Good progress is expected as the renovation of the former 'print shop' and 'tile shop' continues, with an anticipated completion date of the end of 2025. We await the outcome of further funding applications, which should bring us to a conclusion in this endeavour.

The Trustees' regular reviews will follow the progress of last year's working parties on prayer, breaking bread and joining the church and support the further rolling out of new strategies. Similarly, Trustees view the changes in Children's Ministry of high significance in the strengthening of children in their life of faith and will be supporting the new team as they grow and develop in their leadership. Trustees are expecting deeper growth and maturity across the whole church as together we embrace all the implications of the loss of John Singleton and the transition to new leadership. A Thanksgiving for the life of John took place in May 2025 followed by an International Conference for the Network at large.

There will continue to be training courses available, and the popular 'Finding Solutions' and Alpha courses will continue to be offered. Other training is also proposed, including the possible return of Rachel Turner to further enhance our Children's Ministry and faith in families. Additionally, we plan a second visit from Jack Little in USA to further strengthen one of our three keys: 'Ministering in the Spirit' (the others being 'Households with Christ at the centre' and 'A Sharper Witness').

Trustees choose at all times to stand on LifeLine's values and principles. They regard these as essential foundations for the Church as it pursues its mission; they are essential to guide creative initiatives, and essential for the spiritual health of everyone who is part of LifeLine. These convictions allow us to remain a resource to our wider communities and, in the spirit of generosity, to produce and give more than we consume.

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Trustees' report (continued)
for the year ended 31 March 2025

Achievements and performance (continued)

Financial review

a. Reserves policy

LifeLine Church commit to setting aside at all times reserves to cover at least 3 months of operation, in the event of a drop in income.

At the year end the charity had total reserves of £5,643,393 (2024: £5,605,906).

Additional reserves can be allocated to projects agreed by the trustees in line with the objectives of the charity. Some funds will be ring-fenced for specific projects which are not time bound.

The Reserves policy will be reviewed in March every year when the new budget is being set.

b. Result for the year

LifeLine Church receives much of its income in the form of gifts and donations from its members and where appropriate these gifts are gift aided.

At the year end the charity holds restricted reserves of £1,033,845 (2024: £2,252,262). Of these, £22,572 are to be used towards any financial needs within the Church community, and £268,821 are for the Future Fund to be used for future developments within the charity. The remainder of the restricted reserves are for the community building development.

The charity's unrestricted reserves include £1,336,920 (2024: £3,203,644) of designated funds, which have been set aside by the trustees for a specific project – the development of a building for use by both the Church and the community.

The charity achieved a surplus, after a £55,500 loss on revaluation of investment properties of £37,487 (2024: surplus of £298,497 after a £143,500 loss on investment property and £528,000 gain of revaluation of freehold property).

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks.

The main risk is that as LifeLine Church receives the majority of its income from gifts and donations made by members, this income may decrease at any time. Whilst the trustees have no control over amounts given, it has been shown over many years that in fact giving by the church members has remained steady and that there have been high levels of generosity to meet needs. During the last year we have seen some members move on and this has impacted income but the Trustees are continuing to carefully monitor income against expenditure levels.

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Trustees' report (continued)
for the year ended 31 March 2025

Structure, governance and management

a. Constitution

The Charity is registered as a charitable company limited by guarantee, as well as a registered charity and as such is a non profit making organisation. It was incorporated on 29 September 2009 and its governing document is the Memorandum and Articles of Association.

b. Methods of appointment or election of Trustees

Recommendations for Trustees can come from any member of the church and are appointed by the Trustee Board. There is no minimum or maximum term specified in the charity's Memorandum of Articles. The charity will undertake a review of this during 2024-25 and agree an appropriate term for all Trustees to be appointed.

c. Organisational structure and decision-making policies

Core Team

Overall responsibility for the spiritual leadership of the church rests with the Core Team. John Singleton led this team until his death in January 2025 when he was superseded by Jamie Singleton as the team leader. Members of the Core Team include 2 out of 4 Trustees.

Mark Baiden, Avril McIntyre (Trustee), Neil Jaques (Trustee), Jamie Singleton and Dobromir Gospodinov.

Additional Trustees: Ken Jarvis and Richard Griffin. As well as the quarterly Trustee meetings, they are involved in sub-groups (see below) delegated by Trustees/Core Team.

Sub Groups

PROPERTY ADVISORY GROUP

Responsible for the different property negotiations. Delegated by Core Team. Regular reports to Core Team and Trustees. This team is made up of 3 core team and other church members with expertise in finance, construction & project management.

Avril McIntyre, Mark Baiden, Jamie Singleton, Dennis Wright, Matthew Stanford, Peter Cross and Naomi Sandy.

PASTORAL TEAM

There is a team who oversee the leaders who host small groups (households) where church members connect and grow. This team is responsible to the Core Team.

Avril McIntyre (Trustee), Sally & Grant Dixon, Miro & Mara Gospodinov, Jamie Singleton, Daniel & Heidi Singleton and Daniel & Abigail Jones.

FINANCE TEAM

We have a team who support the Core Team with decisions around the church finances. The team are:

Rachel Wright, Lucy Brewer, Richard Griffin, Nick Brewer, Peter Cross and Jamie Singleton (Core).

SALARY SUB-GROUP

Primarily to review annual salary/benefits of John Singleton, Senior Leader. Meets annually. Delegated by Core Team/Trustees.

Ken Jarvis (Trustee), Avril McIntyre (Trustee), Mark Baiden.

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Trustees' report (continued)
for the year ended 31 March 2025

Structure, governance and management (continued)

CHURCH TEAMS

There are different teams of people who lead different aspects of the church ministry. Members of the Core Team oversee the team leaders. Teams include;

Administration: led by Avril McIntyre.

Prayer: led by Elspeth Paisley

Logistics: led by Phil Paisley

Communications: led by Elspeth Paisley

Worship: Jack Easter

Fusion (youth & parents): Mark & Teah Baiden & Daniel & Heidi Singleton

Children: Dan & Abigail Jones

d. Pay policy for key management personnel

All roles in the Charity will be subject to a salary benchmarking process that will assess them against similar roles in similarly sized and located organisations within similar sectors.

There will be a formal review of benchmarking every three years. Where proposals are made for new roles to be created within the Charity between formal benchmarking reviews, an independently benchmarked salary will be obtained.

If, at any point between formal benchmarking reviews, job responsibilities change significantly, the affected staff member may request a review of their role grading and salary benchmark. It will be the responsibility of the Operations Director to decide whether a review is warranted.

Wherever a new or changed role requires benchmarking the assessor will be provided with copies of the role descriptions and benchmark scores of all other roles in the organisation to give context.

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Trustees' report (continued)
for the year ended 31 March 2025

Statement of Trustees' responsibilities

The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial 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 Group and the Charity and of their income and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Auditors

The audit registration of Kreston Reeves LLP was transferred to Kreston Reeves Audit LLP on 6 October 2025. Kreston Reeves Audit LLP were formally appointed as auditor to the charity on 6 October 2025.

Approved by order of the members of the Board of Trustees and signed on their behalf by:



A McIntyre
Trustee

Date: 24/11/25

Lifeline Church
(A company limited by guarantee)

Independent auditors' report to the Members of Lifeline Church

Opinion

We have audited the financial statements of Lifeline Church (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the charity balance sheet, the consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2025 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Lifeline Church
(A company limited by guarantee)

Independent auditors' report to the Members of Lifeline Church (continued)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report to the Members of Lifeline Church (continued)

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the Charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006 and other relevant charity legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to increase income or reduce expenditure, and management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Assessment of identified fraud risk factors; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Performing analytical procedures with automated data analytics tools to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions and evaluation of the underlying financial rationale supporting the transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Independent auditors' report to the Members of Lifeline Church (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Lifeline Church
(A company limited by guarantee)

Independent auditors' report to the Members of Lifeline Church (continued)

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves Audit LLP

Kreston Reeves Audit LLP

Statutory Auditor
Chatham Maritime

Date: 26 November 2025

Kreston Reeves Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Lifeline Church
(A company limited by guarantee)

**Consolidated Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	455,600	10,450	466,050	877,006
Charitable activities	5	6,671	-	6,671	6,000
Other trading activities		623	-	623	-
Investments	6	148,197	-	148,197	128,373
Other income	7	41,427	-	41,427	4,914
Total income		652,518	10,450	662,968	1,016,293
Expenditure on:					
Charitable activities	9	563,406	4,478	567,884	1,102,296
Total expenditure		563,406	4,478	567,884	1,102,296
Net income/(expenditure) before net losses on investments		89,112	5,972	95,084	(86,003)
Net losses on investments		(55,500)	-	(55,500)	(143,500)
Net income/(expenditure) before taxation		33,612	5,972	39,584	(229,503)
Taxation		(2,097)	-	(2,097)	-
Net income/(expenditure) after taxation		31,515	5,972	37,487	(229,503)
Transfers between funds	19	1,224,389	(1,224,389)	-	-
Net movement in funds before other recognised gains/(losses)		1,255,904	(1,218,417)	37,487	(229,503)
Other recognised gains/(losses):					
Gains on revaluation of fixed assets		-	-	-	528,000
Net movement in funds		1,255,904	(1,218,417)	37,487	298,497
Reconciliation of funds:					
Total funds brought forward		3,353,644	2,252,262	5,605,906	5,307,409
Net movement in funds		1,255,904	(1,218,417)	37,487	298,497
Total funds carried forward		4,609,548	1,033,845	5,643,393	5,605,906

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 23 to 43 form part of these financial statements.

Lifeline Church
(A company limited by guarantee)
Registered number: 07033697

Consolidated balance sheet
as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	2,909,900	1,702,966
Investment property	14	111,000	650,500
		<u>3,020,900</u>	<u>2,353,466</u>
Current assets			
Debtors	16	248,548	39,101
Investments	17	1,001,423	1,001,423
Cash at bank and in hand		1,611,718	2,417,733
		<u>2,861,689</u>	<u>3,458,257</u>
Creditors: amounts falling due within one year	18	(239,196)	(205,817)
Net current assets		<u>2,622,493</u>	<u>3,252,440</u>
Total net assets		<u><u>5,643,393</u></u>	<u><u>5,605,906</u></u>
Charity funds			
Restricted funds	19	1,033,845	2,252,262
Unrestricted funds	19	4,609,548	3,353,644
Total funds		<u><u>5,643,393</u></u>	<u><u>5,605,906</u></u>

Lifeline Church

(A company limited by guarantee)

Registered number: 07033697

**Consolidated balance sheet (continued)
as at 31 March 2025**

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the entity to obtain an audit for the year in accordance with section 476 of the Companies Act 2006. However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



A McIntyre

Trustee

Date: 24/08/25

The notes on pages 23 to 43 form part of these financial statements.

Lifeline Church
(A company limited by guarantee)
Registered number: 07033697

Charity balance sheet
as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	2,909,900	1,702,966
Investments	15	114,861	611,613
		<u>3,024,761</u>	<u>2,314,579</u>
Current assets			
Debtors	16	246,251	33,819
Investments	17	1,001,423	1,001,423
Cash at bank and in hand		1,592,041	2,385,023
		<u>2,839,715</u>	<u>3,420,265</u>
Creditors: amounts falling due within one year	18	(221,083)	(82,624)
Net current assets		<u>2,618,632</u>	<u>3,337,641</u>
Total net assets		<u><u>5,643,393</u></u>	<u><u>5,652,220</u></u>
Charity funds			
Restricted funds	19	1,033,845	2,252,262
Unrestricted funds	19	4,609,548	3,399,958
Total funds		<u><u>5,643,393</u></u>	<u><u>5,652,220</u></u>

Lifeline Church

(A company limited by guarantee)

Registered number: 07033697

Charity balance sheet (continued)

as at 31 March 2025

The Charity's net movement in funds for the year was £8,827 (2024 - £454,805).

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006. The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006. However, an audit is required in accordance with section 151 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



A McIntyre

Trustee

Date: 24/11/25

The notes on pages 23 to 43 form part of these financial statements.

Lifeline Church
(A company limited by guarantee)

Consolidated statement of cash flows
for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities (note 22)	(156,099)	(39,130)
Cash flows from investing activities		
Dividends, interests and rents from investments	75,561	57,746
Proceeds from the sale of tangible fixed assets	2,160	-
Purchase of tangible fixed assets	(727,637)	(468,159)
Disposal of tangible fixed assets	-	508,017
Net cash (used in)/provided by investing activities	(649,916)	97,604
Change in cash and cash equivalents in the year	(806,015)	58,474
Cash and cash equivalents at the beginning of the year	3,419,156	3,360,682
Cash and cash equivalents at the end of the year	2,613,141	3,419,156

The notes on pages 23 to 43 form part of these financial statements

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

1. General Information

Lifeline Church is a Charitable Company limited by guarantee, incorporated in England and Wales. The registered office is Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS. The Charity's principal objectives are as set out in the Trustees Report on page 2.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Lifeline Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own statement of financial activities in these financial statements.

The financial statements are presented in UK sterling, which is the Charity's functional currency, and rounded to the nearest pound.

2.2 Company status

The Charity is a Charitable Company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

2.3 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Notes to the financial statements
for the year ended 31 March 2025

2. Accounting policies (continued)

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the consolidated statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.6 Interest receivable

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

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following basis:

Freehold property	- not depreciated
Plant and machinery	- 25% straight line
Motor vehicles	- 25% straight line
Fixtures and fittings	- 25% straight line
Computer equipment	- 25% straight line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the consolidated statement of financial activities.

2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

Investment properties is carried at fair value determined annually by external valuers and derive from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in profit or loss.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

2. Accounting policies (continued)

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the consolidated statement of financial activities as a finance cost.

2.13 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.14 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

4. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations and gifts	455,600	10,450	466,050	527,006
Grants	-	-	-	350,000
	<u>455,600</u>	<u>10,450</u>	<u>466,050</u>	<u>877,006</u>
Total 2024	<u>484,246</u>	<u>392,760</u>	<u>877,006</u>	

5. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable rental income	6,671	6,671	6,000
	<u>6,671</u>	<u>6,671</u>	
Total 2024	<u>6,000</u>	<u>6,000</u>	

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Valence Group rental income	72,636	72,636	70,627
Interest receivable	75,561	75,561	57,746
	<u>148,197</u>	<u>148,197</u>	<u>128,373</u>
Total 2024	<u>128,373</u>	<u>128,373</u>	

7. Other income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Miscellaneous income	3,427	3,427	4,046
Insurance claims	38,000	38,000	-
Conference booking refund	-	-	868
	<u>41,427</u>	<u>41,427</u>	<u>4,914</u>
Total 2024	<u>4,914</u>	<u>4,914</u>	

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

8. Analysis of grants

	Grants to Institutions 2025 £	Grants to Individuals 2025 £	Total funds 2025 £	Total funds 2024 £
Grants payable	90,885	5,358	96,243	111,225
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total 2024	93,382	17,843	111,225	
	<u> </u>	<u> </u>	<u> </u>	

The Group has made the following material grants to institutions during the year:

	2025 £	2024 £
Name of institution		
Lifeline Network International	90,885	93,382
	<u> </u>	<u> </u>

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Charitable activities	563,406	4,478	567,884	1,102,296
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total 2024	1,084,870	17,426	1,102,296	
	<u> </u>	<u> </u>	<u> </u>	

10. Analysis of expenditure by activities

	Direct costs 2025 £	Grants payable 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	454,965	96,243	16,676	567,884	1,102,296
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total 2024	973,917	111,225	17,154	1,102,296	
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

10. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	184,084	184,084	188,917
Depreciation and impairment charge	4,703	4,703	5,755
Printing, postage and stationery	1,156	1,156	1,968
Office expenses	19,280	19,280	19,067
Travel and subsistence	4,933	4,933	8,733
Establishment expenses	70,348	70,348	38,389
Ministry support	70,641	70,641	71,296
Other direct costs	55,535	55,535	67,361
Sundry expenses	10,723	10,723	10,706
Legal and professional fees	17,064	17,064	11,327
Property costs	16,498	16,498	15,477
Write-off of capitalised building development costs	-	-	534,921
	<u>454,965</u>	<u>454,965</u>	<u>973,917</u>
Total 2024	<u>973,917</u>	<u>973,917</u>	

Analysis of support costs

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Audit fees	15,595	15,595	11,850
Legal fees	1,081	1,081	5,304
	<u>16,676</u>	<u>16,676</u>	<u>17,154</u>
Total 2024	<u>17,154</u>	<u>17,154</u>	

Lifeline Church
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**Notes to the financial statements
for the year ended 31 March 2025**

11. Staff costs

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Wages and salaries	174,677	173,068	174,677	173,068
Social security costs	6,868	12,529	6,868	12,529
Pension costs	2,539	3,320	2,539	3,320
	184,084	188,917	184,084	188,917

The average number of persons employed by the Charity during the year was as follows:

	Group 2025 No.	Group 2024 No.
Employees	5	6

The average headcount expressed as full-time equivalents was:

	Group 2025 No.	Group 2024 No.
Full time equivalents	3	4

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2025 No.	Group 2024 No.
In the band £60,001 - £70,000	-	2
In the band £70,001 - £80,000	1	-

The remuneration and benefits received by the Charity's Key management personnel, during the financial year, including employer's national insurance contributions, amounted to £102,653 (2024: £141,683).

12. Trustees' remuneration and expenses

During the financial year, A McIntyre, a Trustee, received £27,269 (2024: £69,566) in remuneration and benefits, including employer's national insurance contributions, as well as £605 (2024: £1,321) in employer's pension contributions, in her capacity as Church Coordinator. The legal authority for the remuneration is set out in the Charity's Memorandum and Articles of Association.

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

12. Trustees' remuneration and expenses (continued)

During the year ended 31 March 2025, expenses totalling £3,760 were reimbursed or paid directly to 4 Trustees (2024 - £3,280 to 5 Trustees). Trustees expenses related to travel, motor expenses and ministry costs.

13. Tangible fixed assets

Group

	Freehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation						
At 1 April 2024	1,696,159	75,464	7,000	2,884	13,815	1,795,322
Additions	727,637	-	-	-	-	727,637
Transfers from investment property	484,000	-	-	-	-	484,000
Disposals	-	(2,160)	-	-	-	(2,160)
At 31 March 2025	2,907,796	73,304	7,000	2,884	13,815	3,004,799
Depreciation						
At 1 April 2024	-	72,098	7,000	2,884	10,374	92,356
Charge for the year	-	2,739	-	-	1,964	4,703
On disposals	-	(2,160)	-	-	-	(2,160)
At 31 March 2025	-	72,677	7,000	2,884	12,338	94,899
Net book value						
At 31 March 2025	2,907,796	627	-	-	1,477	2,909,900
At 31 March 2024	1,696,159	3,366	-	-	3,441	1,702,966

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2025

13. Tangible fixed assets (continued)

Group (continued)

Lifeline House was professionally valued in 2024 by Clarke Hillyer Estate Agents and Chartered Surveyors, on an open market value for existing use basis to come to the valuation of £728,000.

Included in land and buildings are properties which could be considered as investment properties under FRS 102, however, the intention is to develop these properties for the Charity's own use as soon as is possible and so the Trustees consider the move to show these properties as investment properties in the short-term to be an undue cost or effort.

Charity

	Freehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation						
At 1 April 2024	1,696,159	75,464	7,000	2,884	13,815	1,795,322
Additions	727,637	-	-	-	-	727,637
Transfers intra group	484,000	-	-	-	-	484,000
Disposals	-	(2,160)	-	-	-	(2,160)
At 31 March 2025	2,907,796	73,304	7,000	2,884	13,815	3,004,799
Depreciation						
At 1 April 2024	-	72,098	7,000	2,884	10,374	92,356
Charge for the year	-	2,739	-	-	1,964	4,703
On disposals	-	(2,160)	-	-	-	(2,160)
At 31 March 2025	-	72,677	7,000	2,884	12,338	94,899
Net book value						
At 31 March 2025	2,907,796	627	-	-	1,477	2,909,900
At 31 March 2024	1,696,159	3,366	-	-	3,441	1,702,966

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2025

14. Investment property

Group

	Freehold investment property £
Valuation	
Brought forward	650,500
Deficit on revaluation	(55,500)
Transfer to tangible fixed assets	(484,000)
At 31 March 2025	111,000

The investment properties were professionally valued in 2024 by Clarke Hillyer Estate Agents and Chartered Surveyors, on an open market value for existing use basis to come to the above valuation of £650,500.

Included in this valuation was 450-452 Becontree Avenue at a value of £484,000. This property has been transferred to freehold property as it is to be developed with the other freehold properties for the Charity's own use as soon as is possible.

The trustees reviewed the value of the remaining properties held within investment properties and agreed that the value should be reduced to £111,000. This is on the basis that the properties were professionally valued in March 2024 (with 3 years left on the leases) at £166,500 so it would seem reasonable that in March 2025 (with 2 years left on the leases) the value would have reduced by a third.

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**Notes to the financial statements
for the year ended 31 March 2025**

15. Fixed asset investments

	Investments in subsidiary companies £
Charity	
Cost or valuation	
At 1 April 2024	611,613
At 31 March 2025	<u>611,613</u>
Impairment	
Charge for the year	496,752
At 31 March 2025	<u>496,752</u>
Net book value	
At 31 March 2025	114,861
At 31 March 2024	<u>611,613</u>

16. Debtors

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Due within one year				
Trade debtors	7,200	4,340	7,200	4,340
Other debtors	203,679	1,540	203,665	-
Prepayments and accrued income	37,669	33,221	35,386	29,479
	<u>248,548</u>	<u>39,101</u>	<u>246,251</u>	<u>33,819</u>

17. Current asset investments

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Short-term cash investments	<u>1,001,423</u>	<u>1,001,423</u>	<u>1,001,423</u>	<u>1,001,423</u>

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2025

18. Creditors: Amounts falling due within one year

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Trade creditors	86,895	62,296	86,895	55,468
Corporation tax	2,097	-	-	-
Other taxation and social security	3,318	4,739	3,318	4,739
Other creditors	8,009	8,240	8,009	8,240
Accruals and deferred income	138,877	130,542	122,861	14,177
	239,196	205,817	221,083	82,624
			Group 2025 £	Group 2024 £
Deferred income at 1 April 2024			114,435	92,525
Resources deferred during the year			4,968	29,038
Amounts released from previous periods			(28,869)	(7,128)
			90,534	114,435

Deferred income relates to rental income received relating to future periods. The 2024 deferred income also included money received from an insurance claim in 2024 paid out after the year end.

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2025

19. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2025 £
Unrestricted funds						
Designated funds						
Main hall development	3,203,644	-	-	(1,866,724)	-	1,336,920
General funds						
General funds	150,000	652,518	(565,503)	3,091,113	(55,500)	3,272,628
Total Unrestricted funds	3,353,644	652,518	(565,503)	1,224,389	(55,500)	4,609,548
Restricted funds						
Gifts for individuals in need	-	3,200	(3,200)	-	-	-
Special Offering - Covid needs	22,850	-	(278)	-	-	22,572
Future Fund	261,571	7,250	-	-	-	268,821
LCP cash grants for building development	1,084,228	-	-	(456,637)	-	627,591
LCP transfer of VGL for building development	611,613	-	-	(496,752)	-	114,861
External funding for building development	271,000	-	-	(271,000)	-	-
Christmas special offering for Sierra Leone	1,000	-	(1,000)	-	-	-
	2,252,262	10,450	(4,478)	(1,224,389)	-	1,033,845
Total of funds	5,605,906	662,968	(569,981)	-	(55,500)	5,643,393

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2025

19. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds						
Designated funds						
Main hall development	2,737,570	-	(534,921)	1,000,995	-	3,203,644
General funds						
General funds	224,752	623,533	(549,949)	(532,836)	384,500	150,000
Total Unrestricted funds	2,962,322	623,533	(1,084,870)	468,159	384,500	3,353,644
Restricted funds						
Gifts for individuals in need	-	3,800	(3,800)	-	-	-
Special Offering - Covid needs	24,960	-	(2,110)	-	-	22,850
Future Fund	232,071	29,500	-	-	-	261,571
LCP cash grants for building development	1,302,387	-	-	(218,159)	-	1,084,228
LCP transfer of VGL for building development	611,613	-	-	-	-	611,613
LBBD grant re Ukraine host support	3,056	-	(3,056)	-	-	-
External funding for building development	171,000	350,000	-	(250,000)	-	271,000
Christmas special offering for Sierra Leone	-	9,460	(8,460)	-	-	1,000

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2025

19. Statement of funds (continued)

Statement of funds - prior year (continued)

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
	2,345,087	392,760	(17,426)	(468,159)	-	2,252,262
Total of funds	5,307,409	1,016,293	(1,102,296)	-	384,500	5,605,906

Special offering – Covid needs - these funds are intended to be used for any financial needs arising from the Covid pandemic & cost of living crisis.

Christmas special offering for Sierra Leone - money given for the Nehemiah Home in Freetown, Sierra Leone.

Future Fund - funds to be used for future developments within LifeLine Church.

LCP grants - funds given by LCP to be used for the building development.

External funding for building development - grants given by other organisations to be used for the building development.

During the year transfers were made from the External funding for building development restricted fund and the LCP grants restricted fund to unrestricted funds. This is where building development costs have been incurred in the year and capitalised in the year. The building is not required to be held within restricted funds going forward as it will be used for any charitable purpose. There was also a transfer made from the LCP transfer of VGL for building development restricted fund to unrestricted funds to reflect the impairment of the investment in VGL as a result of the transfer of an investment property in VGL to tangible fixed assets in the parent charity.

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	2,909,900	-	2,909,900
Investment property	111,000	-	111,000
Current assets	1,827,844	1,033,845	2,861,689
Creditors due within one year	(239,196)	-	(239,196)
Total	4,609,548	1,033,845	5,643,393

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2025

20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,702,966	-	1,702,966
Investment property	650,500	-	650,500
Current assets	1,205,995	2,252,262	3,458,257
Creditors due within one year	(205,817)	-	(205,817)
Total	3,353,644	2,252,262	5,605,906

21. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2025 £	Group 2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	37,487	(229,503)
Adjustments for:		
Depreciation charges	4,703	5,755
Loss on revaluation of investments	55,500	143,500
Dividends, interests and rents from investments	(75,561)	(57,746)
Loss/(profit) on the sale of fixed assets	(2,160)	-
Decrease/(increase) in debtors	(209,447)	2,941
Increase in creditors	31,282	95,923
Taxation charge	2,097	-
Net cash used in operating activities	(156,099)	(39,130)

22. Analysis of cash and cash equivalents

	Group 2025 £	Group 2024 £
Cash in hand	2,613,141	3,419,156

Lifeline Church
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**Notes to the financial statements
for the year ended 31 March 2025**

23. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	2,417,733	(806,015)	1,611,718
Liquid investments	1,001,423	-	1,001,423
	<u>3,419,156</u>	<u>(806,015)</u>	<u>2,613,141</u>

24. Capital commitments

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Contracted for but not provided in these financial statements				
Repairs, maintenance or enhancements to property	<u>2,026,318</u>	<u>265,704</u>	<u>2,026,318</u>	<u>265,704</u>

25. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £2,539 (2024 - £3,320). Contributions totalling £Nil (2024 - £Nil) were payable to the fund at the Balance sheet date and are included in creditors.

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2025

26. Related party transactions

During the financial year the Trustees made cumulative donations to the Charity amounting to £32,597 (2024: £39,750).

Christina Jaques, the wife of Neil Jaques, a Trustee, received £16,117 (2024: £16,721) in remuneration and £296 (2024: £281) in employer pension contributions during the year for her role as the Finance Manager.

During the year Ministry support payments were paid, totalling to £51,048 (2024: £56,635).

During the year payments of £13,750 (2024: £15,000) were made to Sonrise Trust, an entity controlled by Kenneth Jarvis, a Trustee. There were no balances outstanding with Sonrise Trust at the end of either the current or comparative Balance sheet date.

During the year the Charity had the following transactions with Lifeline Network International (LNI), a charity of which Avril McIntyre is also a Trustee:

- Tithe payments paid to LNI of £90,885 (2024: £93,382).
- Expenses were recharged to LNI totalling £13,837 (2024: £31,268).
- Salary costs were recharged to LNI totalling £14,952 (2024: £14,161).
- Expenses were recharged from LNI totalling £4,852 (2024: £11,849).
- Salary costs were recharged from LNI totalling £18,228 (2024: £17,404).
- At the Balance sheet date LC owed a balance of £7,162 to LNI (2024: £8,240).

During the year the Charity had the following transactions with Lifeline Community Projects (LCP), a charity of which Neil Jaques is also a Trustee:

- Gifts were received from LCP totalling £Nil (2024: £204).
- Expenses were recharged from LCP totalling £7,774 (2024: £7,539).
- At the Balance sheet date LC owed a balance of £5,078 to LCP (2024: £3,781).

During the year the Charity had the following transactions with Community Resources for Change (CRC), a charity of which Avril McIntyre was also a Trustee of until 19 February 2024:

- Expenses were recharged to CRC totalling £1,929 (2024: £32,112)
- Expenses were recharged from CRC totalling £4,921 (2024: £3,469)
- At the Balance sheet date there were no balances outstanding between LC and CRC

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2025

27. Principal subsidiaries

These financial statements are consolidated financial statements for Lifeline Church and its subsidiary, which is based in the UK. Separate company financial statements for the subsidiary company are required to be prepared by law and are publicly available at Companies House.

On 27 October 2021, the Charitable Company purchased the entire share capital of Valence Group Limited for cash consideration of £Nil. On acquisition fixed assets of £794,000, current assets of £84,835 and current liabilities of £164,133 were recognised.

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Principal activity
Valence Group Limited	00478943	Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS	Property management
Class of shares	Holding	Included in consolidation	
Ordinary	100%	Yes	

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) / Surplus/ (Deficit) for the year £	Net assets £
Valence Group Limited	113,992	(694,279)	(580,287)	114,861

The investments in subsidiaries are all stated at cost less impairments.

LIFELINE CHURCH

England & Wales - Charity number 1134281

Accounts

Registered number: 07033697
Charity number: 1134281

Lifeline Church

(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31 March 2024

Lifeline Church
(A company limited by guarantee)

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Lifeline Church
(A company limited by guarantee)

**Reference and administrative details of the Charity, its Trustees and advisers
for the year ended 31 March 2024**

Trustees

A McIntyre
N Jaques
R Griffin
K Jarvis

Company registered number

07033697

Charity registered number

1134281

Registered office

Lifeline House
25 Neville Road
Dagenham
Essex
RM83QS

Company secretary

A McIntyre

Independent auditor

Kreston Reeves LLP
Chartered Accountants
Statutory Auditors
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Shawbrook Bank Limited
Lutea House
Warley Business Park, The Drive
Great Warley
Brentwood
Essex
CM13 3BE

Lifeline Church
(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2024

The Trustees present their annual report together with the audited financial statements of the Group and the Charity for the year 1 April 2023 to 31 March 2024. The annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the Charity qualify as small under section 383 of the Companies Act 2006, the group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Charity's objects are:

- To advance the Christian faith.
- To advance education.
- To relieve persons in needs, hardship or distress.
- To promote the preservation and protection of health.
- To promote the provision of facilities for recreation and other leisure activities in the interest of social welfare.
- To promote the provision of training and relieve unemployment.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Grant-making policies

The charity makes a monthly grant to Lifeline Network International equivalent to 20% of the general gifts (tithes and offerings) received in that month. It is paid to Lifeline Network International as a tithe.

One off grants are made by the trustees at their discretion and in accordance with the charitable purposes of the charity. Each request or situation will be considered on its own merit.

In awarding the grants, the trustees will consider any requests or known situations that are eligible for consideration:

- From any geographical area within the UK and overseas;
- From organisations and individuals alike.

c. Volunteers

Volunteers are a core part of all aspects of the Church's activities. All activities are run by volunteers and they are supported by the Church's Leadership Team and small staff administration team. Volunteers take responsibility for small groups, events, pastoral care, set up, youth and children's activities. All of these have moved back to running as face-to-face events, although a small team provide a live streaming facility for Sunday morning meetings.

Lifeline Church
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Trustees' report (continued)
for the year ended 31 March 2024

Achievements and performance

a. Review of activities

LifeLine Church

For more than four decades, LifeLine Church has been meeting every Sunday morning for teaching, worship and fellowship and to update the congregation about any developments in the local community or in the network overseas.

The Trustees of LifeLine Church have an intentional forward-looking stance, which is facilitating prudent strategic oversight of transition as the Church adjusts to a year of change. The leadership has overseen the joys of an excellent Church holiday and increased depth of connection right across the LifeLine Network. Alongside this, a higher than anticipated turnover of membership, coupled with substantial ill-health, has brought a weighty challenge to the whole Church. A continuation from the Covid years has seen a steady stream of visitors arriving weekly, which brings a wealth of fresh involvement. And the Trustees are inspired as they look back at the past year's diary, which shows an abundance of generosity, serving, love and care throughout the Church.

A simple summary of some activities bears this out. There have been 4 Foundation Courses (for those keen to become full members); 8 people have chosen to be baptised in water; 8 new members joined; some 200 people took part in the whole church holiday; a theme of working with emerging leaders emerged (some 25 in the UK and 6 from around the International Network); children's ministry and youth both underwent fresh restructurings; and there was a tremendous amount of cross-pollination between LifeLine Church and the wider international community – some 20 people came to London from Africa, North and South America, Caribbean and Europe, and around 22 went out to Africa, Caribbean, USA and South America!

Some superb activities demonstrated the outward-looking approach of the leadership: a special event for Easter was an opportunity for church members to bring friends, we saw 50 visitors; a 'Coronation Olympics' (picnic and games for all on a sunny day in May) engaged participants of all ages; Christmas events for the Church and for all churches together in Barking and Dagenham brought together churches and members of the local community.

Of particular note was the 5-day Church holiday to Mersea Island, Essex, in August. This was a huge success with campers and caravaners, many sharing accommodation so that about 200 people could participate. With lots of informal time together it was a great opportunity to build deeper connections with one another, including some very new members and those from the local community who are a valued part of our voluntary work.

Leadership and pastoral care

The Trustees adhere to the value that 'Christ-like' leadership should show love and care as a way of life and not merely be about maintaining props to support people.

The Church is guided by its senior Core Team, with the Implementors Group executing the direction set from that Team, sharing the weight and enhancing their capacity.

Following on from plans from the past year, the Leadership have rolled out the member-inspired groupings known as 'Households'. It is anticipated that these will facilitate a good level of pastoral care as lives are shared together.

Training and Equipping

Training is one of LifeLine's core activities. There are a number of courses that are regularly on offer, such as the parenting course and the marriage course, which have frequently been full. These are run by a variety of skilled and often professionally qualified volunteers who offer their time and expertise because they share LifeLine's vision of being an organisation that trains and equips people for life.

Lifeline Church
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2024

Achievements and performance (continued)

Amongst the courses run this year, the church has run the well-known Alpha course, Finding Solutions (for those interested in faith), 4 Foundation Courses, and a wider leadership residential course (which was a significant time with guest speakers from Ecuador).

Opportunities for whole church training have included a year-long series in the Old Testament book of Kings and one-off evenings on topics such as the Holy Spirit and pastoral care for the new 'Households'.

Additionally, an annually recurring training has been implemented on Safeguarding for all appropriate personnel.

Trainers have endeavoured to employ a wider variety of techniques, such as innovative communication / digital methods which engage the widest range of participants.

Young People

The young people began the year by completing the renovation of a derelict building, turning it into a fun meeting place for themselves. Named 'Fusion', (and working in partnership with parents) a new approach to young people was established.

Three key themes were deployed:

- 1) Growing young people by 'apprenticeship' working and learning alongside parents and older adults.
- 2) Acacia Grove - symbolic of transition, with no one left behind, and spiritual growth.
- 3) Fusion – of age barriers, of hearts united in being involved.

This year the young people, together with parents, have renovated, decorated, car washed, cooked, crafted, cleaned, been on trips, played, worshiped and studied.

A team of 9 young people, the youngest of whom was 17, travelled to Freetown, Sierra Leone in April 2023. This was challenging, given the levels of poverty they observed, coupled with extremes of heat and humidity. They spent time at the LifeLine base in Kuntoloh, where they worked in the school and technical college and the children's home, made bricks, collected water, ran drama training and taught CV writing. They reported on the gracious provision of the staff, who had little in the way of wealth but who gave generously and cared unstintingly for them all. And they made connections with the young people in the school, college and home which would be continued when the team arrived back in the UK.

To facilitate a wide ability range amongst the youngest teenagers (11-14), a new group was set up in the autumn of 2023 to run on Sunday mornings. This provision has included toast and jam, activities and a thought-provoking topic. The Trustees are pleased to report that this has been very successful so far with the young people, and aim to continue the group into the new financial year.

Football matches between young people and parents/older adults in a local park continue to be popular and remain youth-led.

Children and Families

The Trustees hold the Children's Ministry high on their agenda. Working towards a shared concern for the spiritual development of the children in their care, the Children's Ministry team brought in a re-vamped format for the grouping of the children, which is proving very popular. They have merged three of the children's groups to make a group called 'Together Mix', which has all the primary-age children from Year One to Year Six. While this is a big age range, the children are enjoying mixing with each other and the Children's Ministry Team are finding it refreshing working together.

In September the team was able to take the Gatecrashers and Invaders (Years 3,4,5 and 6) to an outdoor pursuits centre for an activity adventure day, followed by a sleep-over for one night. This was called the BIG Sleep-Over and the children really enjoyed themselves and built deeper relationships with each other and the Team adults.

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Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance (continued)

Over this last Year we have seen developments in the Sparklers group (Nursery to Reception) with increased involvement for parents, and we look to see how children's ministry can support the church parents in parenting for faith.

Outreach

Church members are hugely engaged in supporting the work in the community and use every opportunity and venue at our disposal to contribute to this. For example, one of the buildings owned by Valence Group Ltd (VGL is a wholly owned subsidiary of LifeLine Church) at Andrews Corner, Becontree, continues to be a focal point for a number of community outreach projects. Throughout the year, volunteers have built up a rapport with local residents and businesses, running a clothes swap, and offering tea and coffee. Another of these properties has facilitated the new youth programme, Fusion, on a temporary basis.

Working in partnership with Community Resources, we support vulnerable families in the community through the community programmes at LifeLine's main local base - Castle Point. From here, LifeLine offers practical support and friendship to some of the most vulnerable people in our local community, helping them to combat isolation and find a place of belonging. This year, the team have developed its offer of lunch time meals – and the most popular day – Wednesdays – attracts some forty people for the superb roast dinners!

The base has once again been of particular benefit as a designated 'Warm Space' in the London Borough of Barking and Dagenham throughout the winter, as the 'cost of living crisis' hits those with low incomes locally.

To celebrate the King's coronation, LifeLine Church ran the 'Coronation Olympics' (at the venue regularly used by the church on Sunday mornings) – a picnic and fun-filled afternoon of games and sports for all ages in the warm sunshine.

And Easter and Christmas provided opportunities to invite friends and families to celebrate together at our regular local school venue.

LifeLine Members' Involvement at Local, National and International levels

LifeLine members operate at local, national and international levels. Locally there is involvement with a range of churches and a mix of all representative faith groups. Members work with local authorities and health services, striving to enhance and progress community facilities.

LifeLine enjoys good relationships with local churches and helped run the Christmas joint churches event in December.

At national level, LifeLine members lead the FaithAction network, which aims to advise, train, fund, campaign, research and innovate on behalf of faith communities.

LifeLine Network International is the face of LifeLine across the nations and includes connections with 6 continents. This year has seen an increased amount of cross-pollination between partners around the world, which looks to continue into next year, too. Of particular significance was the visit of John and Marilyn Guido and Joel and Karyn Guido from Ecuador, who brought substantial input to the whole church for a week during January 2024.

The Guido family are part of the AIM Team, based in USA, who also released Terry and Linda King to us during the year.

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Trustees' report (continued)
for the year ended 31 March 2024

Achievements and performance (continued)

Other visitors included Hugh Osgood from London (founder of 'Churches in Communities'), Albert Kitcher (formerly Ukraine, now based in Germany), Rafaela from Peru, Bonnie and Lydia from Kenya, and Lawrence and Portia Muzunzandare from Zimbabwe. We said goodbye to Oleh and Lena, who had spent 5 months with us as respite from the war in Ukraine. At the close of the year, Bonnie and Lydia returned to spend an extended period of time learning immersed in the work carried out in London, in preparation for expanding their work in Kenya.

Visitors from Sierra Leone included Prince Tommy and Mary Williams, who came several times, and also Eddy Mandewa and Mohamed Turay.

And from the Caribbean, Hilton Albert and Micky Hodge from St Martin and Tina Alexander from Dominica visited in the autumn of 2023.

At the beginning of the year Trustees were delighted to send out a team of 9 young people, plus two leaders to Sierra Leone, followed by a second team of 6 in October. They gave their time, skills, and care to the work of LifeLine Nehemiah Projects, its church, school, vocational college, its children's home and all its people, based in Freetown. They provided a huge range of training, from CV writing to drama, to public speaking, training teachers and classroom teaching. They had fun and played games with children from the home and were taught how to make bricks for building work on the properties. They reported that, although the heat and humidity were challenging, they were amazed at the giving of resources, love and care shown to them even though the people had very little material wealth. And they were excited at the growth and development of everyone who participated.

At the close of 2023, Trustees were made aware of serious needs within the work of LifeLine Nehemiah Projects and so made an opportunity for the church members to give freely into a gift to support those needs. Generously, just over £9,000 was raised to bring some relief to their situation.

John and Dawn Singleton travelled to Lima, Peru, to visit network members Augusto and Claudia Florez Cavassa in May.

Later in the year, John and Jamie Singleton travelled to the USA to participate in a conference with members of the AIM Team (Alliance International Ministries). They were accompanied by Mark Baiden, who then travelled to Grand Rapids to speak at River of God Church led by Randy Vrugink.

In December, Richard and Sue Griffin went to Dominica in the Caribbean to spend time with Leroy Hill, pastor of New Day Church in Roseau.

There continues to be ongoing digital communication between many of the LifeLine Church members and members of the LifeLine Network overseas – through zoom, WhatsApp, email and phone calls.

Social Media

A new social media policy has been adopted and rolled out across all aspects of LifeLine Church where appropriate. A new cyber security plan is in place, supported by LifeLine's IT support provider, and a thorough overhaul of policies to facilitate this has taken place.

A small team provide a live streaming facility for Sunday morning meetings and the website and social media channels provide information and contact details of all events to the wider community.

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Trustees' report (continued)
for the year ended 31 March 2024

Achievements and performance (continued)

Buildings

LifeLine Church holds a portfolio of properties, some of which have been earmarked for redevelopment. In the dynamically changing economic environment we find ourselves, the Trustees took time to re-evaluate the initial position vis à vis these buildings. This is a major capital project and the church has secured grants from Garfield Weston, Community Owned Fund and Benefact Trust. Much of the costs have been accrued over many years for this primary purpose and it is exciting to see a building secured for the wider community work of the church, as well as a place for the church to meet.

The Trustees concluded that it was necessary to revise the original plan to demolish and rebuild one of the buildings to one where the building is refurbished. This work commenced in November 2023 and continues at the close of the year. The work is overseen by a subgroup of members with relevant skills, established by Trustees.

In the interim, the old print shop was utilised during the year as the focus for the youth project known as Fusion; and the furniture shop continues to be a volunteer-led focus for residents and local businesses to connect.

Volunteers

Volunteers are a core part of all aspects of the Church's activities. All activities are run by volunteers and they are supported by the Church's Leadership Team and small staff administration team. Volunteers take responsibility for small groups, events, pastoral care, set up, youth and children's activities.

Future Plans

The Trustees continue to review the activities of the Church on an ongoing basis. The leadership team seek to promote regular review as standard, and the effectiveness of all activities will continue to be scrutinised through the leadership, Core Team and Trustees and the Implementers Group.

As the year opens, the Trustees look forward to welcoming a team from Arizona, USA, under the leadership of Jack Little, who will spearhead a three day conference – 'Accelerate'.

In terms of personal development, Trustees are expecting deeper growth and maturity following some planned activities such as opportunities for water baptism, changes to the approach to whole church prayer, and the further outworking of the concept of 'Households together with Christ at the Centre'. And, as the

Fusion project for young people develops and the Children's Ministry Team evaluate the 'Together Mix' strategy, we look forward to seeing how the collaboration with whole families progresses.

As with any organisation, the issue of communication, in all directions, remains key. Trustees are anticipating fresh development in this area, as the arena of social media is explored further.

There will continue to be training courses available, and the popular 'Finding Solutions' course is planning to deliver its 'Going Deeper' follow-on sessions. Other training is also proposed, including the unpacking of New Testament and Old Testament books.

With regard to the building development, Trustees will continue to ensure a plumbline is held alongside funding and design decisions against the values and principles of LifeLine Church. Good progress is expected as the renovation of the former 'print shop' and 'tile shop' continues, with an anticipated end date of summer 2025.

Trustees choose at all times to stand on LifeLine's values and principles. They regard these as essential foundations for the Church as it pursues its mission; they are essential to guide creative initiatives, and essential for the spiritual health of everyone who is part of LifeLine. These convictions allow us to remain a resource to our wider communities and, in the spirit of generosity, to produce and give more than we consume.

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Trustees' report (continued)
for the year ended 31 March 2024

Achievements and performance (continued)

Financial review

a. Reserves policy

LifeLine Church commit to setting aside at all times reserves to cover at least 3 months of operation, in the event of a drop in income. This equates to approximately £150,000. This is the amount held in general unrestricted funds at the year end.

At the year end the charity had total reserves of £5,605,906.

Additional reserves can be allocated to projects agreed by the trustees in line with the objectives of the charity. Some funds will be ring-fenced for specific projects which are not time bound.

The Reserves policy will be reviewed in March every year when the new budget is being set.

b. Result for the year

LifeLine Church receives much of its income in the form of gifts and donations from its members and where appropriate these gifts are gift aided.

During the year the charity has also received grants of £250,000 from the Department for Levelling Up, Housing and Communities and £100,000 from Garfield Weston, both for the community building development.

Also, at Christmas, members of LifeLine Church gave gifts to meet needs in the Nehemiah Home in Freetown, Sierra Leone – these totalled £9,460.

At the year end the charity holds restricted reserves of £2,252,262 (2023: £2,345,087). Of these, £22,850 are to be used towards any financial needs arising from the Covid pandemic and cost-of-living crisis, £1,000 are for the Nehemiah Home in Freetown and £261,571 are for the Future Fund to be used for future developments within the charity. The remainder of the restricted reserves are for the community building development.

The charity's unrestricted reserves include £3,203,644 (2023: £2,737,570) of designated funds, which have been set aside by the trustees for a specific project – the development of a building for use by both the Church and the community.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks.

The main risk is that as LifeLine Church receives the majority of its income from gifts and donations made by members, this income may decrease at any time. Whilst the trustees have no control over amounts given, it has been shown over many years that in fact giving by the church members has remained steady and that there have been high levels of generosity to meet needs. During the last year we have seen some members move on and this has impacted income but the Trustees are continuing to carefully monitor income against expenditure levels.

c. Grant making policy

The charity makes a monthly grant to Lifeline Network International equivalent to 20% of the general gifts (tithes and offerings) received in that month. It is paid to Lifeline Network International as a tithe.

One off grants are made by the trustees at their discretion and in accordance with the charitable purposes of the charity. Each request or situation will be considered on its own merit.

In awarding the grants, the trustees will consider any requests or known situations that are eligible for

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Trustees' report (continued)
for the year ended 31 March 2024

consideration:

- From any geographical area within the UK and overseas;
- From organisations and individuals alike.

Structure, governance and management

a. Constitution

The Charity is registered as a charitable company limited by guarantee, as well as a registered charity and as such is a non profit making organisation. It was incorporated on 29 September 2009 and its governing document is the Memorandum and Articles of Association.

b. Methods of appointment or election of Trustees

Recommendations for Trustees can come from any member of the church and are appointed by the Trustee Board. There is no minimum or maximum term specified in the charity's Memorandum of Articles. The charity will undertake a review of this during 2024-25 and agree an appropriate term for all Trustees to be appointed.

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Trustees' report (continued)
for the year ended 31 March 2024

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

Core Team

Overall responsibility for the spiritual leadership of the church rests with the Core Team. Members of the Core Team include 2 out of 4 Trustees.

John Singleton, Mark Baiden, Avril McIntyre (Trustee), Neil Jaques (Trustee), Jamie Singleton and Dobromir Gospodinov.

Additional Trustees: Ken Jarvis and Richard Griffin. As well as the quarterly Trustee meetings, they are involved in sub-groups (see below) delegated by Trustees/Core Team.

Sub Groups

PROPERTY ADVISORY GROUP

Responsible for the different property negotiations. Delegated by Core Team. Regular reports to Core Team and Trustees. This team is made up of 3 core team and other church members with expertise in finance, construction & project management.

Avril McIntyre, Mark Baiden, Jamie Singleton, Dennis Wright, Matthew Stanford, Peter Cross and Naomi Sandy.

PASTORAL TEAM

There is a team of leaders who host small groups (households) where church members connect and grow. The groups are overseen by the core team. Neil & Christina Jaques (Trustee), Richard & Sue Griffin (Trustee), Phil & Elspeth Paisley, Avril McIntyre (Trustee), Mark & Teah Baiden, Sally & Grant Dixon, Miro & Mara Gospodinov, Dennis & Rachel Wright, Chris & Anna Page, Jane & Jeremy Simmons, Leonie Garland, Simon & Susan Walker, Fernando & Marisa Angulo-Diaz.

FINANCE TEAM

We have a newly established team who support the Core Team with decisions around the church finances. The team are: John Singleton (Core), Rachel Wright, Lucy Brewer, Nigel Jacobs, Nick Brewer and Jamie Singleton (Core).

SALARY SUB-GROUP

Primarily to review annual salary/benefits of John Singleton, Senior Leader. Meets annually. Delegated by Core Team/Trustees. Ken Jarvis (Trustee), Avril McIntyre (Trustee), Mark Baiden.

IMPLEMENTERS TEAM

This team is responsible for the administration and day to day running of the church. The team is led by Jamie Singleton and includes; Elspeth Paisley (prayer), Phil Paisley (logistics), Anthony McKernan (communications), Richard & Sue Griffin (integration), Sally Dixon (community/evangelism), Nick Brewer (worship), Ella Brewer (older youth), Avril McIntyre (children & Trustee).

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Trustees' report (continued)
for the year ended 31 March 2024

Structure, governance and management (continued)

d. Pay policy for key management personnel

All roles in the Charity will be subject to a salary benchmarking process that will assess them against similar roles in similarly sized and located organisations within similar sectors.

There will be a formal review of benchmarking every three years. Where proposals are made for new roles to be created within the Charity between formal benchmarking reviews, an independently benchmarked salary will be obtained.

If, at any point between formal benchmarking reviews, job responsibilities change significantly, the affected staff member may request a review of their role grading and salary benchmark. It will be the responsibility of the Operations Director to decide whether a review is warranted.

Wherever a new or changed role requires benchmarking the assessor will be provided with copies of the role descriptions and benchmark scores of all other roles in the organisation to give context.

Statement of Trustees' responsibilities

The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial 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 Group and the Charity and of their income and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

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Trustees' report (continued)
for the year ended 31 March 2024

Auditor

The auditor, Kreston Reeves LLP, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

Approved by order of the members of the Board of Trustees and signed on their behalf by:



A McIntyre
Trustee

Date: 27/11/24

Lifeline Church
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Independent auditor's report to the Members of Lifeline Church

Opinion

We have audited the financial statements of Lifeline Church (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the charity balance sheet, the consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2024 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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Independent auditor's report to the Members of Lifeline Church (continued)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- the parent charitable company has not kept sufficient accounting records; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Independent auditor's report to the Members of Lifeline Church (continued)

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the Charity and the sector as a whole, and through discussion with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006 and other relevant charity legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to increase income or reduce expenditure, and management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Physical inspection of tangible assets susceptible to fraud or irregularity; and
- Assessment of identified fraud risk factors; and
- Review of cash expenditure to confirm no evidence of personal benefit; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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Independent auditor's report to the Members of Lifeline Church (continued)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP

Kreston Reeves LLP

Chartered Accountants
Statutory Auditors

Chatham

Date: 3 December 2024

Kreston Reeves LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

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Consolidated Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	484,246	392,760	877,006	758,320
Charitable activities	5	6,000	-	6,000	6,000
Investments	6	128,373	-	128,373	89,243
Other income	7	4,914	-	4,914	4,524
Total income		623,533	392,760	1,016,293	858,087
Expenditure on:					
Charitable activities	9	1,084,870	17,426	1,102,296	590,047
Total expenditure		1,084,870	17,426	1,102,296	590,047
Net (expenditure)/income before net losses on investments		(461,337)	375,334	(86,003)	268,040
Net losses on investments		(143,500)	-	(143,500)	-
Net (expenditure)/income before taxation		(604,837)	375,334	(229,503)	268,040
Taxation		-	-	-	(897)
Net (expenditure)/income after taxation		(604,837)	375,334	(229,503)	267,143
Transfers between funds	19	468,159	(468,159)	-	-
Net movement in funds before other recognised gains/(losses)		(136,678)	(92,825)	(229,503)	267,143
Other recognised gains/(losses):					
Gains on revaluation of fixed assets		528,000	-	528,000	-
Net movement in funds		391,322	(92,825)	298,497	267,143
Reconciliation of funds:					
Total funds brought forward		2,962,322	2,345,087	5,307,409	5,040,266
Net movement in funds		391,322	(92,825)	298,497	267,143
Total funds carried forward		3,353,644	2,252,262	5,605,906	5,307,409

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 21 to 41 form part of these financial statements.

Lifeline Church
(A company limited by guarantee)
Registered number: 07033697

Consolidated balance sheet
as at 31 March 2024

	Note	2024 £	As restated 2023 £
Fixed assets			
Tangible assets	13	1,702,966	1,220,579
Investment property	14	650,500	794,000
		<u>2,353,466</u>	<u>2,014,579</u>
Current assets			
Debtors	16	39,101	42,042
Investments	17	1,001,423	1,001,059
Cash at bank and in hand		2,417,733	2,359,623
		<u>3,458,257</u>	<u>3,402,724</u>
Creditors: amounts falling due within one year	18	(205,817)	(109,894)
Net current assets		<u>3,252,440</u>	<u>3,292,830</u>
Total net assets		<u><u>5,605,906</u></u>	<u><u>5,307,409</u></u>
Charity funds			
Restricted funds	19	2,252,262	2,345,087
Unrestricted funds	19	3,353,644	2,962,322
Total funds		<u><u>5,605,906</u></u>	<u><u>5,307,409</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



A McIntyre
Trustee

Date: 27/11/24

The notes on pages 21 to 41 form part of these financial statements.

Lifeline Church
(A company limited by guarantee)
Registered number: 07033697

Charity balance sheet
as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	1,702,966	1,220,579
Investments	15	611,613	611,613
		<u>2,314,579</u>	<u>1,832,192</u>
Current assets			
Debtors	16	33,819	31,596
Investments	17	1,001,423	1,001,059
Cash at bank and in hand		2,385,023	2,347,215
		<u>3,420,265</u>	<u>3,379,870</u>
Creditors: amounts falling due within one year	18	(82,624)	(14,647)
Net current assets		<u>3,337,641</u>	<u>3,365,223</u>
Total net assets		<u><u>5,652,220</u></u>	<u><u>5,197,415</u></u>
Charity funds			
Restricted funds	19	2,252,262	2,345,087
Unrestricted funds	19	3,399,958	2,852,328
Total funds		<u><u>5,652,220</u></u>	<u><u>5,197,415</u></u>

The Charity's net movement in funds for the year was £454,805 (2023 - £277,939).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



A McIntyre
Trustee

Date: 27/11/24

The notes on pages 21 to 41 form part of these financial statements.

Lifeline Church
(A company limited by guarantee)

Consolidated statement of cash flows
for the year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities (note 22)	(39,130)	414,058
Cash flows from investing activities		
Dividends, interests and rents from investments	57,746	19,453
Purchase of tangible fixed assets	(468,159)	(36,232)
Disposal of tangible fixed assets	508,017	-
Net cash provided by/(used in) investing activities	97,604	(16,779)
Change in cash and cash equivalents in the year	58,474	397,279
Cash and cash equivalents at the beginning of the year	3,360,682	2,963,403
Cash and cash equivalents at the end of the year	3,419,156	3,360,682

The notes on pages 21 to 41 form part of these financial statements

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

1. General Information

Lifeline Church is a Charitable Company limited by guarantee incorporated in England and Wales. The registered office is Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS. The Charity's principal objectives are as set out in the Trustees Report on page 2.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Lifeline Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own statement of financial activities in these financial statements.

The financial statements are presented in UK sterling, which is the Charity's functional currency, and rounded to the nearest pound.

2.2 Company status

The Charity is a Charitable Company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

2.3 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Notes to the financial statements
for the year ended 31 March 2024

2. Accounting policies (continued)

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the consolidated statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.6 Interest receivable

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

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Notes to the financial statements
for the year ended 31 March 2024

2. Accounting policies (continued)

2.8 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following bases:

Freehold property	- not depreciated
Plant and machinery	- 25% straight line
Motor vehicles	- 25% straight line
Fixtures and fittings	- 25% straight line
Computer equipment	- 25% straight line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the consolidated statement of financial activities.

2.9 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

Investment properties is carried at fair value determined annually by external valuers and derive from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in profit or loss.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Notes to the financial statements
for the year ended 31 March 2024

2. Accounting policies (continued)

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the consolidated statement of financial activities as a finance cost.

2.13 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.14 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Notes to the financial statements
for the year ended 31 March 2024

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

4. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations and gifts	484,246	42,760	527,006	582,820
Grants	-	350,000	350,000	175,500
	<u>484,246</u>	<u>392,760</u>	<u>877,006</u>	<u>758,320</u>
Total 2023	<u>542,555</u>	<u>215,765</u>	<u>758,320</u>	

5. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable rental income	6,000	6,000	6,000
Total 2023	<u>6,000</u>	<u>6,000</u>	

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2024

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Valence Group rental income	70,627	70,627	69,790
Interest receivable	57,746	57,746	19,453
	<u>128,373</u>	<u>128,373</u>	<u>89,243</u>
Total 2023	<u>89,243</u>	<u>89,243</u>	

7. Other income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Sundry income	4,046	4,046	4,524
Conference booking refund	868	868	-
	<u>4,914</u>	<u>4,914</u>	<u>4,524</u>
Total 2023	<u>4,524</u>	<u>4,524</u>	

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

8. Analysis of grants

	Grants to Institutions 2024 £	Grants to Individuals 2024 £	Total funds 2024 £	Total funds 2023 £
Grants payable	93,382	17,843	111,225	111,919
Total 2023	107,653	4,266	111,919	

The Group has made the following material grants to institutions during the year:

	2024 £	2023 £
Name of institution		
Lifeline Network International	93,382	107,653
	93,382	107,653

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Charitable activities	1,084,870	17,426	1,102,296	590,047
Total 2023	585,478	4,569	590,047	

10. Analysis of expenditure by activities

	Direct costs 2024 £	Grants payable 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	973,917	111,225	17,154	1,102,296	590,047
Total 2023	465,208	111,919	12,920	590,047	

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2024

10. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	188,917	188,917	169,819
Depreciation	5,755	5,755	5,874
Printing, postage and stationery	1,968	1,968	1,442
Office expenses	19,067	19,067	18,204
Travel and subsistence	8,733	8,733	16,620
Establishment expenses	38,389	38,389	89,603
Ministry support	71,296	71,296	76,090
Other direct costs	67,361	67,361	58,693
Sundry expenses	10,706	10,706	8,359
Legal and professional fees	11,327	11,327	2,943
Property costs	15,477	15,477	17,561
Write-off of capitalised building development costs	534,921	534,921	-
	<u>973,917</u>	<u>973,917</u>	<u>465,208</u>
Total 2023	<u>465,208</u>	<u>465,208</u>	

Analysis of support costs

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Audit fees	11,850	11,850	10,950
Legal fees	5,304	5,304	1,970
	<u>17,154</u>	<u>17,154</u>	<u>12,920</u>
Total 2023	<u>12,920</u>	<u>12,920</u>	

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2024

11. Staff costs

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Wages and salaries	173,068	159,211	173,068	159,211
Social security costs	12,529	8,236	12,529	8,236
Pension costs	3,320	2,372	3,320	2,372
	188,917	169,819	188,917	169,819

The average number of persons employed by the Charity during the year was as follows:

	Group 2024 No.	Group 2023 No.
Employees	6	7

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2024 No.	Group 2023 No.
In the band £60,001 - £70,000	1	-

The remuneration and benefits received by the Charity's Key management personnel, during the financial year, including employer's national insurance contributions, amounted to £127,522 (2023: £74,858).

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2024

12. Trustees' remuneration and expenses

During the financial year, A McIntyre, a Trustee, received £69,566 (2023: £17,842) in remuneration and benefits, including employer's national insurance contributions, as well as £1,321 (2023: £263) in employer's pension contributions, in her capacity as Church Coordinator. The legal authority for the remuneration is set out in the Charity's Memorandum and Articles of Association.

During the year ended 31 March 2024, expenses totalling £3,280 were reimbursed or paid directly to 5 Trustees (2023 - £3,965 to 5 Trustees). Trustees expenses related to travel, motor expenses and ministry costs.

13. Tangible fixed assets

Group

	Freehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation						
At 1 April 2023	1,208,017	75,464	7,000	2,884	13,815	1,307,180
Additions	468,159	-	-	-	-	468,159
Disposals	(508,017)	-	-	-	-	(508,017)
Revaluations	528,000	-	-	-	-	528,000
At 31 March 2024	1,696,159	75,464	7,000	2,884	13,815	1,795,322
Depreciation						
At 1 April 2023	-	69,123	7,000	2,884	7,594	86,601
Charge for the year	-	2,975	-	-	2,780	5,755
At 31 March 2024	-	72,098	7,000	2,884	10,374	92,356
Net book value						
At 31 March 2024	1,696,159	3,366	-	-	3,441	1,702,966
At 31 March 2023	1,208,017	6,341	-	-	6,221	1,220,579

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2024

13. Tangible fixed assets (continued)

Group (continued)

Lifeline House was professionally valued in 2024 by Clarke Hillyer Estate Agents and Chartered Surveyors, on an open market value for existing use basis to come to the valuation of £728,000.

Included in land and buildings are properties which could be considered as investment properties under FRS 102, however, the intention is to develop these properties for the Charity's own use as soon as is possible and so the Trustees consider the move to show these properties as investment properties in the short-term to be an undue cost or effort.

Charity

	Freehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation						
At 1 April 2023	1,208,017	75,464	7,000	2,884	13,815	1,307,180
Additions	468,159	-	-	-	-	468,159
Disposals	(508,017)	-	-	-	-	(508,017)
Revaluations	528,000	-	-	-	-	528,000
At 31 March 2024	1,696,159	75,464	7,000	2,884	13,815	1,795,322
Depreciation						
At 1 April 2023	-	69,123	7,000	2,884	7,594	86,601
Charge for the year	-	2,975	-	-	2,780	5,755
At 31 March 2024	-	72,098	7,000	2,884	10,374	92,356
Net book value						
At 31 March 2024	1,696,159	3,366	-	-	3,441	1,702,966
At 31 March 2023	1,208,017	6,341	-	-	6,221	1,220,579

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2024

14. Investment property

Group

	Freehold investment property £
Valuation	
Brought forward	794,000
Deficit on revaluation	(143,500)
At 31 March 2024	650,500

The investment properties were professionally valued in 2024 by Clarke Hillyer Estate Agents and Chartered Surveyors, on an open market value for existing use basis to come to the above valuation of £650,500.

15. Fixed asset investments

	Investments in subsidiary companies £
Charity	
Cost	
At 1 April 2023	611,613
At 31 March 2024	611,613
Net book value	
At 31 March 2024	611,613
At 31 March 2023	611,613

Lifeline Church
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2024**

16. Debtors

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Due within one year				
Trade debtors	4,340	5,000	4,340	5,000
Other debtors	1,540	6,826	-	-
Prepayments and accrued income	33,221	30,216	29,479	26,596
	39,101	42,042	33,819	31,596

17. Current asset investments

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Short-term cash investments	1,001,423	1,001,059	1,001,423	1,001,059

18. Creditors: Amounts falling due within one year

	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Trade creditors	62,296	-	55,468	-
Corporation tax	-	897	-	-
Other taxation and social security	4,739	3,093	4,739	3,093
Other creditors	8,240	7,099	8,240	7,099
Accruals and deferred income	130,542	98,805	14,177	4,455
	205,817	109,894	82,624	14,647

	Group 2024 £	Group 2023 £
Deferred income at 1 April 2023	92,525	96,553
Resources deferred during the year	29,038	-
Amounts released from previous periods	(7,128)	(4,028)
Deferred income at 31 March 2024	114,435	92,525

Deferred income relates to rental income received relating to future periods and money received from an insurance claim to be paid out after the year end.

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

19. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds						
Designated funds						
Main hall development	2,737,570	-	(534,921)	1,000,995	-	3,203,644
General funds						
General funds	224,752	623,533	(549,949)	(532,836)	384,500	150,000
Total Unrestricted funds	2,962,322	623,533	(1,084,870)	468,159	384,500	3,353,644
Restricted funds						
Gifts for individuals in need	-	3,800	(3,800)	-	-	-
Special Offering - Covid needs	24,960	-	(2,110)	-	-	22,850
Future Fund	232,071	29,500	-	-	-	261,571
LCP cash grants for building development	1,302,387	-	-	(218,159)	-	1,084,228
LCP transfer of VGL for building development	611,613	-	-	-	-	611,613
LBBD grant re Ukraine host support	3,056	-	(3,056)	-	-	-
External funding for building development	171,000	350,000	-	(250,000)	-	271,000
Christmas special offering for Sierra Leone	-	9,460	(8,460)	-	-	1,000

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

19. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
	<u>2,345,087</u>	<u>392,760</u>	<u>(17,426)</u>	<u>(468,159)</u>	<u>-</u>	<u>2,252,262</u>
Total of funds	<u><u>5,307,409</u></u>	<u><u>1,016,293</u></u>	<u><u>(1,102,296)</u></u>	<u><u>-</u></u>	<u><u>384,500</u></u>	<u><u>5,605,906</u></u>

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2024

19. Statement of funds (continued)

Statement of funds - prior year

	Balance as restated at 1 April 2022 £	Income £	As restated Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Main hall development	2,634,335	-	-	103,235	2,737,570
General funds					
General funds	272,040	642,322	(586,375)	(103,235)	224,752
Total Unrestricted funds	<u>2,906,375</u>	<u>642,322</u>	<u>(586,375)</u>	<u>-</u>	<u>2,962,322</u>
Restricted funds					
Gifts for individuals in need	-	2,375	(2,375)	-	-
Special Offering - Covid needs	25,710	-	(750)	-	24,960
Future Fund	194,181	37,890	-	-	232,071
LCP cash grants for building development	1,302,387	-	-	-	1,302,387
LCP transfer of VGL for building development	611,613	-	-	-	611,613
LBBD grant re Ukraine host support	-	4,500	(1,444)	-	3,056
External funding for building development	-	171,000	-	-	171,000
	<u>2,133,891</u>	<u>215,765</u>	<u>(4,569)</u>	<u>-</u>	<u>2,345,087</u>
Total of funds	<u>5,040,266</u>	<u>858,087</u>	<u>(590,944)</u>	<u>-</u>	<u>5,307,409</u>

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2024

19. Statement of funds (continued)

Special offering – Covid needs - these funds are intended to be used for any financial needs arising from the Covid pandemic & cost of living crisis.

Christmas special offering for Sierra Leone - money given for the Nehemiah Home in Freetown, Sierra Leone.

Future Fund - funds to be used for future developments within LifeLine Church.

LCP grants - funds given by LCP to be used for the building development.

External funding for building development - grants given by other organisations to be used for the building development.

During the year transfers were made from the External funding for building development restricted fund and the LCP grants restricted fund to unrestricted funds. This is where building development costs have been incurred in the year and capitalised and the building is not for restricted use.

20. Prior year adjustments

A prior year adjustment has been made in relation to the accounting treatment that previously reported negative goodwill on the consolidated balance sheet. During the year to 31 March 2022 the charity was gifted the trading subsidiary and on consolidation negative goodwill was created. However, under the SORP this amount should have been credited to income during the year to 31 March 2022. Therefore, the consolidated reserves have been restated to include the income that should have been recognised, as well as to reverse previously charged amortisation. The net effect of this is an increase to opening general funds as at 1 April 2022 of £83,461 and a decrease of previously reported funds as at 31 March 2023 of £8,709 in addition to the effect of the restatement of the opening balance.

21. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,702,966	-	1,702,966
Investment property	650,500	-	650,500
Current assets	1,205,995	2,252,262	3,458,257
Creditors due within one year	(205,817)	-	(205,817)
Total	3,353,644	2,252,262	5,605,906

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Notes to the financial statements
for the year ended 31 March 2024

21. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,220,579	-	1,220,579
Investment property	794,000	-	794,000
Current assets	1,057,637	2,345,087	3,402,724
Creditors due within one year	(109,894)	-	(109,894)
Total	2,962,322	2,345,087	5,307,409

22. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2024 £	Group 2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	(229,503)	267,143
Adjustments for:		
Depreciation charges	5,755	5,875
Loss on revaluation of investments	143,500	-
Dividends, interests and rents from investments	(57,746)	(19,453)
Decrease in debtors	2,941	178,587
Increase/(decrease) in creditors	95,923	(18,094)
Net cash provided by/(used in) operating activities	(39,130)	414,058

23. Analysis of cash and cash equivalents

	Group 2024 £	Group 2023 £
Cash in hand	3,419,156	3,360,682
Total cash and cash equivalents	3,419,156	3,360,682

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Notes to the financial statements
for the year ended 31 March 2024

24. Analysis of changes in net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	2,359,623	58,110	2,417,733
Liquid investments	1,001,059	364	1,001,423
	<u>3,360,682</u>	<u>58,474</u>	<u>3,419,156</u>

25. Capital commitments

	Group 2024	Group 2023	Charity 2024	Charity 2023
	£	£	£	£
Contracted for but not provided in these financial statements				
Repairs, maintenance or enhancements to property	<u>265,704</u>	<u>-</u>	<u>265,704</u>	<u>-</u>

26. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £3,320 (2023 - £2,372). Contributions totalling £Nil (2023 - £Nil) were payable to the fund at the Balance sheet date and are included in creditors.

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Notes to the financial statements
for the year ended 31 March 2024

27. Related party transactions

During the financial year the Trustees made cumulative donations to the Charity amounting to £39,750 (2023: £30,711).

Christina Jaques, the wife of Neil Jaques, a Trustee, received £16,721 (2023: £16,990) in remuneration, including £281 (2023: £273) as pension contributions during the year for her role as the Finance Manager.

During the year Ministry support payments were paid, totalling to £56,635 (2023: £56,753).

During the year payments of £15,000 (2023: £15,000) were made to Sonrise Trust, an entity controlled by Kenneth Jarvis, a Trustee. There were no balances outstanding with Sonrise Trust at the end of either the current or comparative Balance sheet date.

During the year the Charity had the following transactions with Lifeline Network International (LNI), a charity of which Avril McIntyre is also a Trustee:

- Tithe payments paid to LNI of £93,382 (2023: £107,653).
- Expenses were recharged to LNI totalling £31,268 (2023: £24,118).
- Salary costs were recharged to LNI totalling £14,161 (2023: £13,596).
- Expenses were recharged from LNI totalling £11,849 (2023: £8,919).
- Salary costs were recharged from LNI totalling £17,404 (2023: £20,412).
- At the Balance sheet date LC owed a balance of £8,240 to LNI (2023: £2,503 due from LNI).

During the year the Charity had the following transactions with Lifeline Community Projects (LCP), a charity of which Neil Jaques is also a Trustee:

- Gifts were received from LCP totalling £204 (2023: £Nil).
- Expenses were recharged from LCP totalling £7,539 (2023: £6,489).
- At the Balance sheet date LC owed a balance of £3,781 to LCP (2023: £4,596 owed from LCP).

During the year the Charity had the following transactions with Community Resources for Change (CRC), a charity of which Avril McIntyre is also a Trustee:

- Expenses were recharged to CRC totalling £32,112 (2023: £19,669).
- Expenses were recharged from CRC totalling £3,469 (2023: £937).
- At the Balance sheet date there were no balances outstanding between LC and CRC.

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Notes to the financial statements
for the year ended 31 March 2024

28. Principal subsidiaries

These financial statements are consolidated financial statements for Lifeline Church and its subsidiary, which is based in the UK. Separate company financial statements for the subsidiary company are required to be prepared by law and are publicly available at Companies House.

On 27 October 2021, the Charitable Company purchased the entire share capital of Valence Group Limited for cash consideration of £Nil. On acquisition fixed assets of £794,000, current assets of £84,835 and current liabilities of £164,133 were recognised.

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Principal activity
Valence Group Limited	00478943	Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS	Property management

Class of shares	Holding	Included in consolidation
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Ordinary	100%	Yes
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The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) / Surplus/ (Deficit) for the year £	Net assets £
Valence Group Limited	74,655	(185,963)	(111,308)	565,299

The investments in subsidiaries are all stated at cost less impairments.

Accounts

Registered number: 07033697
Charity number: 1134281

Lifeline Church
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2023

Lifeline Church
(A company limited by guarantee)

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Lifeline Church
(A company limited by guarantee)

**Reference and administrative details of the Charity, its Trustees and advisers
for the year ended 31 March 2023**

Trustees

A McIntyre
N Jaques
R Griffin
K Jarvis

Company registered number

07033697

Charity registered number

1134281

Registered office

Lifeline House
25 Neville Road
Dagenham
Essex
RM83QS

Company secretary

A McIntyre

Independent auditors

Kreston Reeves LLP
Chartered Accountants
Statutory Auditors
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Shawbrook Bank Limited
Lutea House
Warley Business Park, The Drive
Great Warley
Brentwood
Essex
CM13 3BE

Lifeline Church
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Trustees' report
for the year ended 31 March 2023

The Trustees present their annual report together with the audited financial statements of the Group and the Charity for the year 1 April 2022 to 31 March 2023. The annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the Charity qualify as small under section 383 of the Companies Act 2006, the group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Charity's objects are:

To advance the Christian faith.

To advance education.

To relieve persons in needs, hardship or distress.

To promote the preservation and protection of health.

To promote the provision of facilities for recreation and other leisure activities in the interest of social welfare.

To promote the provision of training and relieve unemployment.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Grant-making policies

The charity makes a monthly grant to Lifeline Network International equivalent to 20% of the general gifts (tithes and offerings) received in that month. It is paid to Lifeline Network International as a tithe.

One off grants are made by the trustees at their discretion and in accordance with the charitable purposes of the charity. Each request or situation will be considered on its own merit.

In awarding the grants, the trustees will consider any requests or known situations that are eligible for consideration:

- From any geographical area within the UK and overseas;
- From organisations and individuals alike.

c. Volunteers

Volunteers are a core part of all aspects of the Church's activities. All activities are run by volunteers and they are supported by the Church's Leadership Team and small staff administration team. Volunteers take responsibility for small groups, events, pastoral care, set up, youth and children's activities. All of these have moved back to running as face-to-face events, although a small team provide a live streaming facility for Sunday morning meetings.

Lifeline Church
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Trustees' report (continued)
for the year ended 31 March 2023

Achievements and performance

a. Review of activities

LifeLine Church

For more than four decades, LifeLine Church has been meeting every Sunday morning for teaching, worship and fellowship and to update the congregation about any developments in the local community or in the network overseas.

This financial year marks the first full year without the lockdown restrictions of COVID-19. Like the whole of the UK, the community within which LifeLine Church thrives has been rocked by the continued aftermath of Brexit, the knock-on effects of the Ukraine-Russia war and the resultant 'cost of living crisis'. Yet there continues to be a strong attitude of generosity, serving, love and care within the Church spear-headed by its unswerving leadership.

Primed as they were by their intentional forward-looking stance at the close of the last year, the Trustees have led the Church into what they have termed the 'Great Project' (from a reference in the Old Testament book of Nehemiah, where the author is quoted as saying, "I am carrying on a great project and cannot go down.")

A simple summary of some activities bears this out. This year LifeLine Church has welcomed 34 new members; 8 people have chosen to be baptised in water, there have been 3 Alpha courses (introduction to Christianity); 5 Foundation Courses have run (for those keen to become full members); 3 children's praise events were celebrated; 4 congregational picnics were organised. A whole Church Holiday for summer 2023 was booked. 6 key leaders from USA brought a week-long cascade of teaching and challenge. 13 Ukrainian refugees were accommodated by Church members. A community choir launched. Finances continue to be healthy. We remain buffeted by economic and political issues, yet we are carrying on a great project and can't be sidetracked.

Leadership and pastoral care

The Trustees adhere to the value that 'Christ-like' leadership should show love and care as a way of life and not merely be about maintaining props to support people.

The Church is guided by its senior Core Team, with the Implementors Group executing the direction set from that Team, sharing the weight and enhancing their capacity.

A team of leaders, entitled 'encouragers', provide pastoral care, nurture friendships and encourage others to do so, too. In an atmosphere of innovation and development, Church leaders continue to appraise this role.

As part of interpreting the wider sense of 'a great project' the Core Team have been exploring fresh member-inspired groupings, to be known as Households, with Christ at the centre. This year closes as a short round of training sessions have been preparing the Church for these new groupings.

Training and Equipping

Training is one of LifeLine's core activities. There are a number of courses that are regularly on offer, such as the parenting course and the marriage course, which have frequently been full. These are run by a variety of skilled and often professionally qualified volunteers who offer their time and expertise because they share LifeLine's vision of being an organisation that trains and equips people for life. One such course was the Parenting for Faith course by the author Rachel Turner, which trained 20 parents.

LifeLine Church has continued to make good use of the well-known Alpha Course: three courses have been run this year. In addition, a programme developed by one of the church members has been very successful in engaging people interested in faith. This has been run online and included an Albanian programme (the author is Albanian).

Lifeline Church
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Trustees' report (continued)
for the year ended 31 March 2023

Achievements and performance (continued)

Five new members' courses – Foundation Course – kept leaders busy. And to support the wider leadership teams, the annual Leaders' Training Weekend took place in January 2023. This was a significant time, with guest speakers from the A.I.M. Team from the USA.

A range of 'Peaced Together' courses (creative arts courses for those on a journey from brokenness to hope) ran this year, including one with Ukrainian interpretation to support Ukrainian refugees.

The new emphasis for the church on 'The Great Project' has generated a short course in helping participants understand the vision and has looked at practicals around this. This will become active at the beginning of the next year..

LifeLine Members' Involvement Nationally and Internationally

LifeLine Church welcomed a team of 6 key leaders from the USA in January 2023. They spent a whole week teaching and training, culminating in a highly significant weekend retreat for church leaders. At the close of this year, John and Dawn Singleton travelled to the USA to visit each of these in their home spheres across America.

LifeLine Church continues to connect globally via LifeLine Network International (LNI) and welcomed visits from Albert Kitcher and his family from Ukraine and Hugh Osgood (Churches in Communities founder and president). Sam Dixon from London was able to visit the work of LifeLine Nehemiah Projects in Freetown, Sierra Leone. And Rafaela Florez Cavassa arrived in London from Peru for a 6-month visit prior to entering higher education.

There continues to be ongoing digital communication between many of the LifeLine Church members and members of the LifeLine Network overseas – through zoom, WhatsApp, email and phone calls.

Additionally, Lucy November was able to travel to Sierra Leone in November 2022 to develop the work of her project '2 Young Lives' (pregnant teens mentoring scheme) as further funding and a research programme are progressing the expansion of this valuable work. The newspaper, The Evening Standard visited and produced an article on the project, one direct outcome of which was the provision of high quality images that will support on-going fund-raising and publicity

Outreach

Church members are hugely engaged in supporting the work in the community. Working in partnership with Community Resources, we support vulnerable families in the community through the community programmes at LifeLine's base - Castle Point. From here LifeLine offers practical support and friendship to some of the most vulnerable people in our local community, helping them to combat isolation and find a place of belonging. This year, the team have developed its offer of lunch time meals – and the most popular day – Wednesdays – attracts some forty people for the superb roast dinners!

Staff at Castle Point took advantage of the Queen's Platinum Jubilee to host a Platinum Jubilee lunch and celebrations for the whole local community around the base.

The national programme 'Peaced Together' devised by LifeLine member Heidi Singleton celebrated its tenth anniversary with a craft and cake morning.

The base has been of particular benefit as a designated 'Warm Space' in the London Borough of Barking and Dagenham throughout the winter, as the 'cost of living crisis' hits those with low incomes locally.

One of the buildings owned by Valence Group Ltd (VGL is a wholly owned subsidiary of LifeLine Church) at Andrews Corner, continues to be a focal point for a number of community outreach projects. Throughout the year, volunteers have built up a rapport with local residents and businesses, run a clothes swap, offered tea and coffee.

A second building (owned by LifeLine Church) has been the focus of a project for Young People (see next section) and has also welcomed families from the locality.

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Trustees' report (continued)
for the year ended 31 March 2023

Achievements and performance (continued)

Young People

A team of 9 young people, the youngest of whom is 17, have been preparing to travel to Freetown, Sierra Leone in April 2023. This has been a huge challenge for them, as they have needed to raise significant funds to facilitate this. The whole team ran an incredibly successful Quiz Night, and a couple of others cooked and ran a 'cupcake' bake sale, which alone raised £250.

The challenges for young people which arose during the COVID-19 pandemic meant that this year did not start with enthusiasm but some inspired thinking from a group of parents led them to consider the use of the derelict 'old print shop'. As a result, families of the young people, and the youth themselves saw a viable project in turning the building into something useable and 'youth-friendly'. So the last three months of this year have been given over to a massive refurbishment of the premises done solely by the young people and their families and friends, named 'Fusion'. This collaboration has led to an increase in ownership, new skills developing, resilience, confidence and motivation on all sides.

Football matches between young people and parents/older adults in a local park continue to be popular and remain youth-led.

Children and Families

Children's Ministry is high on the agenda of the Trustees. To support the emergence from lockdowns, children's workers organised three children's praise events, which were highly successful.

The Children's Ministry team share the concern of the Trustees that there should be fresh spiritual development among families and are working towards new support resources as well as encouraging and supporting parents.

In September the Children's Ministry Team ran a thought-provoking course entitled 'Parenting for a life of Faith' design by the author Rachel Taylor. For both church members and community participants, this course had led to some lasting developments for family life.

In June, the Team introduced 'Kids Connection Packs': activity packs for children to help them focus on engagement with Sunday morning meetings.

Buildings

LifeLine Church holds a portfolio of properties, some of which have been earmarked for redevelopment. In the dynamically changing economic environment we find ourselves, LifeLine is re-evaluating the current position vis à vis these buildings. At the close of this financial year, the Trustees are concluding the way forward.

Financial review

a. 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. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Lifeline Church
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Trustees' report (continued)
for the year ended 31 March 2023

b. Reserves policy

LifeLine Church commit to setting aside at all times reserves to cover at least 3 months of operation, in the event of a drop in income. This equates to approximately £150,000.

Additional reserves can be allocated to projects agreed by the trustees in line with the objectives of the charity. Some funds will be ring-fenced for specific projects which are not time bound.

The Reserves policy will be reviewed in March every year when the new budget is being set.

c. Results for the year

LifeLine Church receives much of its income in the form of gifts and donations from its members and where appropriate these gifts are gift aided.

During the year the charity has also received a grant of £4,500 from LBBD for Ukraine host support and a grant of £171,000 from the Benefact Trust for the community building development.

At the year end the charity holds restricted reserves of £2,345,087. Of these, £24,960 are intended to be used towards any financial needs arising from the Covid pandemic and cost-of-living crisis, £3,056 are for providing Ukraine host support and £232,071 are for the Future fund to be used for future developments within the charity. The remainder of the restricted reserves are for the community building development.

The charity's unrestricted reserves include £2,737,570 of designated funds, which have been set aside by the trustees for a specific project – the development of a building for use by both the Church and the community.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to these risks.

The main risk is that as LifeLine Church receives the majority of its income from gifts and donations made by members, this income may decrease at any time. Whilst the trustees have no control over amounts given, it has been shown over many years that in fact giving by the church members has remained steady and that there have been high levels of generosity to meet needs.

Structure, governance and management

a. Constitution

The Charity is registered as a charitable company limited by guarantee, as well as a registered charity and as such is a non profit making organisation. It was incorporated on 29 September 2009 and its governing document is the Memorandum and Articles of Association.

Lifeline Church
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2023

Structure, governance and management (continued)

b. Organisational structure and decision-making policies

Core Team

·Overall responsibility for the spiritual leadership of the church. Members of the Core Team include 2 out of 4 Trustees.

John Singleton, Mark Baiden, Avril McIntyre (Trustee), Neil Jaques (Trustee), Jamie Singleton.

Additional Trustees: Ken Jarvis and Richard Griffin. As well as the quarterly Trustee meetings, they are involved in sub-groups (see below) delegated by Trustees/Core Team.

Sub Groups

PROPERTY TEAM

·Responsible for the different property negotiations. Delegated by Core Team. Regular reports to Core Team and Trustees. John Singleton, Dobromir Gospodinov, Avril McIntyre, Mark Baiden, Jamie Singleton, Naomi Sandy.

PROPERTY ADVISORY GROUP

Church members with expertise in finance, construction & project management.

Regular reports to Core Team and Trustees.

In addition to the property team members above - David Newman, David Farrugia, Peter Cross, Dennis Wright, Matthew Stanford, Ella Brewer, Gary Dawson, James Ratnarajah, Jamie McKernan, Phil Paisley, Teah Baiden, Elspeth Paisley, Amanda Simmons.

PASTORAL TEAM

We have substantially increased the pastoral team over the last year. This team is responsible for the co-ordination and leadership of pastoral care across the church. Delegated by Core Team/Trustees. Neil & Christina Jaques (Trustee), Richard & Sue Griffin (Trustee), , Phil & Elspeth Paisley, Avril McIntyre (Trustee), Mark & Teah Baiden, Sally & Grant Dixon, David & Tanya Farrugia, Miro & Mara Dospodinov, Dennis & Rachel Wright, Chris & Anna Page, Ginny & Moses Kpayser, Gordon & Lucy Brewer, Jane & Jeremy Simmons, Andy & Leonie Garland, Daniel & Heidi Singleton, David & Clare Newman, Fatime & Fiqueret Sefolli, Fernando & Marisa Angulo-Diaz .

FINANCE TEAM

We have a newly established team who support the Core Team will decisions around the church finances. The team are; John Singleton (Core), Rachel Wright, Lucy Brewer, Nigel Jacobs and Jamie Singleton (Core).

SALARY SUB-GROUP

Primarily to review annual salary/benefits of John Singleton, Senior Leader. Meets annually. Delegated by Core Team/Trustees. Ken Jarvis (Trustee), Avril McIntyre (Trustee), Mark Baiden.

IMPLEMENTERS TEAM

This team is responsible for the administration and day to day running of the church. The team is led by Jamie Singleton and includes; Elspeth Paisley (prayer), Phil Paisley (logistics), Anthony McKernan (communications), Richard & Sue Griffin (integration), Sally Dixon (community/evangelism), Nick Brewer (worship), Ella Brewer (older youth), Avril McIntyre (children & Trustee).

Lifeline Church
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Trustees' report (continued)
for the year ended 31 March 2023

Structure, governance and management (continued)

c. Related party relationships

Lifeline Church has inspired the development of 3 additional charities which have enabled an expansion of the original work of the Church. These are: Lifeline Network International; Lifeline Community Projects; and Community Resources for Change. These charities are all independent from Lifeline Church, but do have representatives on their Boards of Members of the Church. They provide essential and inspiring projects which reach many hundreds of people locally, nationally and internationally.

d. Risk management

The Trustees have assessed the major risks to which the Group and the Charity are exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The main risk is that as LifeLine Church receives the majority of its income from gifts and donations made by members, this income may decrease at any time. Whilst the trustees have no control over amounts given, it has been shown over many years that in fact giving by the church members has remained steady and that there have been high levels of generosity to meet needs.

Plans for future periods

The Trustees continue to review the activities of the Church on an ongoing basis. The leadership team seek to promote regular review as standard, and the effectiveness of all activities will continue to be scrutinised through the leadership, Core Team and Trustees and the Implementers Group.

As a development of the current emphasis of 'the Great Project', Households (Households together with Christ at the Centre) will commence.

A team of nine young people plan to visit the work of LifeLine Nehemiah Projects in Sierra Leone. And, as the Fusion project for young people develops, we look forward to seeing how the collaboration with whole families progresses.

A special Easter Sunday event is being arranged, with lunch following.

The popular 'Finding Solutions' course (foundations of the Christian faith) will once again be delivered online by a member of LifeLine Church to guests in Albania, in the Albanian language. And the original English version is planned to be re-visited as a follow-up option from the most recent Alpha Course.

A picnic and fun 'Olympics' for everyone is scheduled to be part of the weekend of the coronation of King Charles III in May 2023.

A number of members are considering joining an online training session being offered by LNI member Terry King, who is based in USA.

The keenly awaited Church Holiday will happen in the beginning of August and it is expected that around 200 people will participate.

With regard to the building development, Trustees will continue to ensure a plumbline is held alongside funding and design decisions against the values and principles of LifeLine Church.

Families remain high on the agenda for the forthcoming year and the leadership team anticipate a strengthening of spiritual life within them. The Children's Ministry Team continue to explore how they might work in partnership with parents to promote spiritual development in families, and the fresh development of 'Households together with Christ at the Centre' will provide additional opportunities to explore this.

Lifeline Church
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Trustees' report (continued)
for the year ended 31 March 2023

Plans for future periods (continued)

Trustees choose at all times to stand on LifeLine's values and principles. They regard these as essential foundations for the Church as it pursues its mission; they are essential to guide creative initiatives, and essential for the spiritual health of everyone who is part of LifeLine. These convictions allow us to remain a resource to our wider communities and, in the spirit of generosity, to produce and give more than we consume.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial 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 Group and the Charity and of their income and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Lifeline Church
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2023

Auditors

The auditors, Kreston Reeves LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the Board of Trustees and signed on their behalf by:

A handwritten signature in dark ink, appearing to read 'A McIntyre', written in a cursive style.

A McIntyre
Trustee

Date: 4/9/2023

Lifeline Church
(A company limited by guarantee)

Independent auditors' report to the Members of Lifeline Church

Opinion

We have audited the financial statements of Lifeline Church (the 'Charity') and its subsidiaries (the 'Group') for the year ended 31 March 2023 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the Charity balance sheet, the consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the Charity's affairs as at 31 March 2023 and of the Group's incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Independent auditors' report to the Members of Lifeline Church (continued)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the Charity has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the Charity's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the Charity or to cease operations, or have no realistic alternative but to do so.

Independent auditors' report to the Members of Lifeline Church (continued)

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the Charity and the sector as a whole, and thorough discussions with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006 and other relevant charity legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to: posting inappropriate journal entries to increase revenue or reduce expenditure; and management bias in accounting estimate and judgemental areas of the financial statements. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Physical inspection of tangible assets susceptible to fraud or irregularity; and
- Assessment of identified fraud risk factors; and
- Review of cash expenditure to confirm no evidence of personal benefit; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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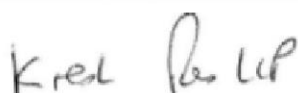
Independent auditors' report to the Members of Lifeline Church (continued)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the Charity's members, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Susan Robinson BA FCA FCIE DChA (senior statutory auditor)

for and on behalf of
Kreston Reeves LLP

Chartered Accountants
Statutory Auditors

Chatham

Date: **5 September 2023**

Lifeline Church
(A company limited by guarantee)

**Consolidated Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	4	542,555	215,765	758,320	2,642,214
Charitable activities	5	6,000	-	6,000	6,000
Investments	6	89,243	-	89,243	29,409
Other income	7	4,524	-	4,524	20,028
Total income		642,322	215,765	858,087	2,697,651
Expenditure on:					
Charitable activities	9,10	576,769	4,569	581,338	447,890
Total expenditure		576,769	4,569	581,338	447,890
Net income before taxation		65,553	211,196	276,749	2,249,761
Taxation		(897)	-	(897)	-
Net movement in funds		64,656	211,196	275,852	2,249,761
Reconciliation of funds:					
Total funds brought forward		2,822,914	2,133,891	4,956,805	2,707,044
Net movement in funds		64,656	211,196	275,852	2,249,761
Total funds carried forward		2,887,570	2,345,087	5,232,657	4,956,805

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 21 to 40 form part of these financial statements.

Lifeline Church
(A company limited by guarantee)
Registered number: 07033697

Consolidated balance sheet
as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	13	(74,752)	(83,461)
Tangible assets	14	1,220,579	1,190,222
Investment property	15	794,000	794,000
		<u>1,939,827</u>	<u>1,900,761</u>
Current assets			
Debtors	17	42,042	220,629
Investments	18	1,001,059	1,001,059
Cash at bank and in hand		2,359,623	1,962,344
		<u>3,402,724</u>	<u>3,184,032</u>
Creditors: amounts falling due within one year	19	(109,894)	(127,988)
Net current assets		<u>3,292,830</u>	<u>3,056,044</u>
Total net assets		<u><u>5,232,657</u></u>	<u><u>4,956,805</u></u>
Charity funds			
Restricted funds	20	2,345,087	2,133,891
Unrestricted funds	20	2,887,570	2,822,914
Total funds		<u><u>5,232,657</u></u>	<u><u>4,956,805</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



A McIntyre
Trustee

Date: 4/9/2023

The notes on pages 19 to 39 form part of these financial statements.

Lifeline Church
(A company limited by guarantee)
Registered number: 07033697

Charity balance sheet
as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	1,220,579	1,190,222
Investments	16	611,613	611,613
		<u>1,832,192</u>	<u>1,801,835</u>
Current assets			
Debtors	17	31,596	217,005
Investments	18	1,001,059	1,001,059
Cash at bank and in hand		2,347,215	1,909,910
		<u>3,379,870</u>	<u>3,127,974</u>
Creditors: amounts falling due within one year	19	(14,647)	(10,333)
Net current assets		<u>3,365,223</u>	<u>3,117,641</u>
Total net assets		<u><u>5,197,415</u></u>	<u><u>4,919,476</u></u>
Charity funds			
Restricted funds	20	2,345,087	2,133,891
Unrestricted funds	20	2,852,328	2,785,585
Total funds		<u><u>5,197,415</u></u>	<u><u>4,919,476</u></u>

The Charity's net movement in funds for the year was £277,939 (2022 - £2,212,432).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



A McIntyre

Trustee

Date: 4/9/2023.

The notes on pages 19 to 39 form part of these financial statements.

Lifeline Church
(A company limited by guarantee)

Consolidated statement of cash flows
for the year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net cash used in operating activities (note 22)	414,058	2,164,548
Cash flows from investing activities		
Dividends, interests and rents from investments	19,453	4,625
Purchase of tangible fixed assets	(36,232)	(64,547)
Purchase of investments	-	(706,910)
Net cash used in investing activities	(16,779)	(766,832)
Change in cash and cash equivalents in the year	397,279	1,397,716
Cash and cash equivalents at the beginning of the year	2,963,403	1,565,687
Cash and cash equivalents at the end of the year	3,360,682	2,963,403

The notes on pages 19 to 39 form part of these financial statements

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

1. General Information

Lifeline Church is a Charitable Company limited by guarantee incorporated in England and Wales. The registered office is Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS. The Charity's principal objectives are as set out in the Trustees Report on page 2.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Lifeline Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own statement of financial activities in these financial statements.

The financial statements are presented in UK sterling, which is the Charity's functional currency, and rounded to the nearest pound.

2.2 Company status

The Charity is a Charitable Company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

2.3 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Notes to the financial statements
for the year ended 31 March 2023

2. Accounting policies (continued)

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the consolidated statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.6 Interest receivable

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

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Notes to the financial statements
for the year ended 31 March 2023

2. Accounting policies (continued)

2.8 Intangible assets and amortisation

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

The estimated useful lives are as follows:

Goodwill	- 10 years straight line
----------	--------------------------

2.9 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following bases:

Freehold property	- not depreciated
Plant and machinery	- 25% straight line
Motor vehicles	- 25% straight line
Fixtures and fittings	- 25% straight line
Computer equipment	- 25% straight line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the consolidated statement of financial activities.

2.10 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

Investment properties is carried at fair value determined annually by external valuers and derive from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in profit or loss.

Notes to the financial statements
for the year ended 31 March 2023

2. Accounting policies (continued)

2.11 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

2.12 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the consolidated statement of financial activities as a finance cost.

2.14 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.15 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2.16 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

4. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations and gifts	542,555	40,265	582,820	2,642,214
Grants	-	175,500	175,500	-
	<u>542,555</u>	<u>215,765</u>	<u>758,320</u>	<u>2,642,214</u>
Total 2022	<u>531,470</u>	<u>2,110,744</u>	<u>2,642,214</u>	

5. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable rental income	6,000	6,000	6,000
Total 2022	<u>6,000</u>	<u>6,000</u>	

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Valence Group rental income	69,790	69,790	24,784
Interest receivable	19,453	19,453	4,625
	<u>89,243</u>	<u>89,243</u>	<u>29,409</u>
Total 2022	<u>29,409</u>	<u>29,409</u>	

7. Other income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Sundry income	4,524	4,524	4,028
VAT provision released	-	-	16,000
	<u>4,524</u>	<u>4,524</u>	<u>20,028</u>
Total 2022	<u>20,028</u>	<u>20,028</u>	

8. Analysis of grants

	Grants to Institutions 2023 £	Grants to Individuals 2023 £	Total funds 2023 £	Total funds 2022 £
Grants payable	<u>107,653</u>	<u>4,266</u>	<u>111,919</u>	<u>109,202</u>
Total 2022	<u>105,555</u>	<u>3,647</u>	<u>109,202</u>	

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

9. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Charitable activities	576,769	4,569	581,338	447,890
Total 2022	445,327	2,563	447,890	

10. Analysis of expenditure by activities

	Direct costs 2023 £	Grants payable 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	456,499	111,919	12,920	581,338	447,890
Total 2022	327,756	109,202	10,932	447,890	

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

10. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	169,819	169,819	152,737
Depreciation	5,874	5,874	4,812
Printing, postage and stationery	1,442	1,442	2,253
Office expenses	18,204	18,204	19,228
Travel and subsistence	16,620	16,620	8,000
Establishment expenses	89,603	89,603	7,782
Ministry support	76,090	76,090	69,199
Other direct costs	58,693	58,693	53,472
Sundry expenses	8,359	8,359	4,887
Legal and professional fees	2,943	2,943	4,073
Profit on sale of fixed assets	-	-	(1,418)
Property costs	17,561	17,561	6,360
Amortisation on negative goodwill	(8,709)	(8,709)	(3,629)
	<u>456,499</u>	<u>456,499</u>	<u>327,756</u>
Total 2022	<u>327,756</u>	<u>327,756</u>	

Analysis of support costs

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Audit fees	10,950	10,950	7,500
Legal fees	1,970	1,970	3,432
	<u>12,920</u>	<u>12,920</u>	<u>10,932</u>
Total 2022	<u>10,932</u>	<u>10,932</u>	

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2023

11. Staff costs

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Wages and salaries	159,211	142,218	159,211	142,218
Social security costs	8,236	8,257	8,236	8,257
Pension costs	2,372	2,262	2,372	2,262
	169,819	152,737	169,819	152,737

The average number of persons employed by the Charity during the year was as follows:

	Group 2023 No.	Group 2022 No.
Employees	7	6

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration and benefits received by the Charity's key management personnel, during the financial year, including employer's national insurance contributions, amounted to £74,858 (2022: £70,442).

12. Trustees' remuneration and expenses

During the financial year, A McIntyre, a Trustee, received £17,842 (2022: £15,789) in remuneration and benefits, including employer's national insurance contributions, as well as £263 (2022: £701) in employer's pension contributions, in her capacity as Church Coordinator. The legal authority for the remuneration is set out in the Charity's Memorandum and Articles of Association.

During the year ended 31 March 2023, expenses totalling £3,965 were reimbursed or paid directly to 5 Trustees (2022 - £2,064 to 4 Trustees). Trustees expenses related to travel, motor expenses and ministry costs.

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2023

13. Intangible assets

Group

	Goodwill £
Cost	
At 1 April 2022	(87,090)
At 31 March 2023	<u>(87,090)</u>
Amortisation	
At 1 April 2022	(3,629)
Charge for the year	(8,709)
At 31 March 2023	<u>(12,338)</u>
Net book value	
At 31 March 2023	<u><u>(74,752)</u></u>
At 31 March 2022	<u><u>(83,461)</u></u>

Lifeline Church
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**Notes to the financial statements
for the year ended 31 March 2023**

14. Tangible fixed assets

Group

	Freehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation						
At 1 April 2022	1,174,078	75,464	7,000	2,884	11,522	1,270,948
Additions	33,939	-	-	-	2,293	36,232
At 31 March 2023	<u>1,208,017</u>	<u>75,464</u>	<u>7,000</u>	<u>2,884</u>	<u>13,815</u>	<u>1,307,180</u>
Depreciation						
At 1 April 2022	-	65,955	7,000	2,884	4,887	80,726
Charge for the year	-	3,168	-	-	2,707	5,875
At 31 March 2023	<u>-</u>	<u>69,123</u>	<u>7,000</u>	<u>2,884</u>	<u>7,594</u>	<u>86,601</u>
Net book value						
At 31 March 2023	<u>1,208,017</u>	<u>6,341</u>	<u>-</u>	<u>-</u>	<u>6,221</u>	<u>1,220,579</u>
At 31 March 2022	<u>1,174,078</u>	<u>9,509</u>	<u>-</u>	<u>-</u>	<u>6,635</u>	<u>1,190,222</u>

Lifeline Church
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**Notes to the financial statements
for the year ended 31 March 2023**

14. Tangible fixed assets (continued)

Group (continued)

On transition to FRS 102 the Charity took advantage of the option to use a previous valuation for freehold land and buildings as the deemed historical cost.

Included in land and buildings are properties which could be considered as investment properties under FRS 102, however, the intention is to develop these properties for the Charity's own use as soon as is possible and so the Trustees consider the move to show these properties as investment properties in the short-term to be an undue cost or effort.

Charity

	Freehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation						
At 1 April 2022	1,174,078	75,464	7,000	2,884	11,522	1,270,948
Additions	33,939	-	-	-	2,293	36,232
At 31 March 2023	1,208,017	75,464	7,000	2,884	13,815	1,307,180
Depreciation						
At 1 April 2022	-	65,955	7,000	2,884	4,887	80,726
Charge for the year	-	3,168	-	-	2,707	5,875
At 31 March 2023	-	69,123	7,000	2,884	7,594	86,601
Net book value						
At 31 March 2023	1,208,017	6,341	-	-	6,221	1,220,579
At 31 March 2022	1,174,078	9,509	-	-	6,635	1,190,222

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2023

15. Investment property

Group

	Freehold investment property £
Valuation	
Brought forward	794,000
At 31 March 2023	<u>794,000</u>

Investment property comprises freehold and leasehold property. The fair value of the investment property portfolio has been made by the Trustees on an open market value basis by reference to market evidence of transaction prices for similar properties.

16. Fixed asset investments

	Investments in subsidiary companies £
Charity	
Cost or valuation	
At 1 April 2022	611,613
At 31 March 2023	<u>611,613</u>
Net book value	
At 31 March 2023	611,613
At 31 March 2022	<u>611,613</u>

Lifeline Church
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**Notes to the financial statements
for the year ended 31 March 2023**

17. Debtors

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Due within one year				
Trade debtors	5,000	3,500	5,000	3,500
Other debtors	6,826	163,259	-	161,093
Prepayments and accrued income	30,216	53,870	26,596	52,412
	42,042	220,629	31,596	217,005

18. Current asset investments

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Short-term cash investments	1,001,059	1,001,059	1,001,059	1,001,059

19. Creditors: Amounts falling due within one year

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Trade creditors	-	2,372	-	-
Corporation tax	897	-	-	-
Other taxation and social security	3,093	2,480	3,093	2,480
Other creditors	7,099	19,083	7,099	1,603
Accruals and deferred income	98,805	104,053	4,455	6,250
	109,894	127,988	14,647	10,333

	Group 2023 £	Group 2022 £
Deferred income at 1 April 2022	96,553	-
Resources deferred during the year	-	96,553
Amounts released from previous periods	(4,028)	-
Deferred income at 31 March 2023	92,525	96,553

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2023

20. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Main hall development	2,634,335	-	-	103,235	2,737,570
General funds					
General funds	188,579	642,322	(577,666)	(103,235)	150,000
Total Unrestricted funds	2,822,914	642,322	(577,666)	-	2,887,570
Restricted funds					
Gifts for individuals in need	-	2,375	(2,375)	-	-
Special Offering - Covid needs	25,710	-	(750)	-	24,960
Future Fund	194,181	37,890	-	-	232,071
LCP cash grants for building development	1,302,387	-	-	-	1,302,387
LCP transfer of VGL for building development	611,613	-	-	-	611,613
LBBD grant re Ukraine host support	-	4,500	(1,444)	-	3,056
External funding for building development	-	171,000	-	-	171,000
	2,133,891	215,765	(4,569)	-	2,345,087
Total of funds	4,956,805	858,087	(582,235)	-	5,232,657

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Main hall development	2,531,334	-	-	103,001	2,634,335
General funds					
General funds	150,000	586,907	(445,327)	(103,001)	188,579
Total Unrestricted funds	2,681,334	586,907	(445,327)	-	2,822,914
Restricted funds					
Gifts for individuals in need	-	2,583	(2,583)	-	-
Special Offering - Covid needs	25,710	-	-	-	25,710
Future Fund	-	194,181	-	-	194,181
LCP cash grants for building development	-	1,302,387	-	-	1,302,387
LCP transfer of VGL for building development	-	611,613	-	-	611,613
LBBD grant re Ukraine host support	-	-	-	-	-
External funding for building development	-	-	-	-	-
	25,710	2,110,764	(2,583)	-	2,133,891
Total of funds	2,707,044	2,697,671	(447,910)	-	4,956,805

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2023

21. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	2,634,335	-	-	103,235	2,737,570
General funds	188,579	642,322	(577,666)	(103,235)	150,000
Restricted funds	2,133,891	215,765	(4,569)	-	2,345,087
	4,956,805	858,087	(582,235)	-	5,232,657

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	2,531,334	-	-	103,001	2,634,335
General funds	150,000	586,907	(445,327)	(103,001)	188,579
Restricted funds	25,710	2,110,764	(2,583)	-	2,133,891
	2,707,044	2,697,671	(447,910)	-	4,956,805

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2023

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,220,579	-	1,220,579
Intangible fixed assets	(74,752)	-	(74,752)
Investment property	794,000	-	794,000
Current assets	1,057,637	2,345,087	3,402,724
Creditors due within one year	(109,894)	-	(109,894)
Total	2,887,570	2,345,087	5,232,657

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,190,222	-	1,190,222
Intangible fixed assets	(83,461)	-	(83,461)
Investment property	794,000	-	794,000
Current assets	1,050,141	2,133,891	3,184,032
Creditors due within one year	(127,988)	-	(127,988)
Total	2,822,914	2,133,891	4,956,805

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2023

23. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2023 £	Group 2022 £
Net income for the year (as per Statement of Financial Activities)	275,852	2,249,761
Adjustments for:		
Depreciation charges	5,875	4,812
Amortisation charges	(8,709)	(3,629)
Dividends, interests and rents from investments	(19,453)	(4,625)
Decrease/(increase) in debtors	178,587	(192,970)
Increase/(decrease) in creditors	(18,094)	111,199
Net cash provided by operating activities	414,058	2,164,548

24. Analysis of cash and cash equivalents

	Group 2023 £	Group 2022 £
Cash in hand	3,360,682	2,963,403
Total cash and cash equivalents	3,360,682	2,963,403

25. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	1,962,344	397,279	2,359,623
Liquid investments	1,001,059	-	1,001,059
	2,963,403	397,279	3,360,682

Notes to the financial statements
for the year ended 31 March 2023

26. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £2,372 (2022 - £2,262). Contributions totalling £Nil (2022 - £Nil) were payable to the fund at the Balance sheet date and are included in creditors.

27. Related party transactions

During the financial year the Trustees made cumulative donations to the Charity amounting to £30,711 (2022: £76,704).

Christina Jaques, the wife of Neil Jaques, a Trustee, received £16,990 (2022: £16,460) in remuneration, including £273 (2022: £274) as pension contributions during the year for her role as the Finance Manager.

During the year Ministry support payments were paid, totalling to £56,753 (2022: £53,349).

During the year payments of £15,000 (2022: £15,000) were made to Sonrise Trust, an entity controlled by Kenneth Jarvis, a Trustee. There were no balances outstanding with Sonrise Trust at the end of either the current or comparative Balance sheet date.

During the year the Charity had the following transactions with Lifeline Network International (LNI), a charity of which Avril McIntyre is also a Trustee:

- Tithe payments paid to LNI of £107,653 (2022: £105,555).
- Expenses were recharged to LNI totalling £24,118 (2022: £10,915).
- Salary costs were recharged to LNI totalling £13,596 (2022: £13,596).
- Expenses were recharged from LNI totalling £8,919 (2022: £1,539).
- Salary costs were recharged from LNI totalling £20,412 (2022: £20,412).
- At the Balance sheet date LC owed a balance of £2,503 to LNI (2022: £1,706 due from LNI).

During the year the Charity had the following transactions with Lifeline Community Projects (LCP), a charity of which Avril McIntyre and Neil Jaques are also Trustees:

- Gifts were received from LCP totalling £Nil (2022: £1,914,000).
- Expenses were recharged from LCP totalling £6,489 (2022: £6,913).
- At the Balance sheet date LC owed a balance of £4,596 to LCP (2022: £158,878 owed from LCP).

During the year the Charity had the following transactions with Community Resources for Change (CRC), a charity of which Avril McIntyre is also a Trustee:

- Expenses were recharged to CRC totalling £19,699 (2022: £18,459).
- Expenses were recharged from CRC totalling £937 (2022: £1,334).
- At the Balance sheet date there were no balances outstanding between LC and CRC.

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2023

28. Principal subsidiaries

These financial statements are consolidated financial statements for Lifeline Church and its subsidiary, which is based in the UK. Separate company financial statements for the subsidiary company are required to be prepared by law and are publicly available at Companies House.

On 27 October 2021, the Charitable Company purchased the entire share capital of Valence Group Limited for cash consideration of £Nil. On acquisition fixed assets of £794,000, current assets of £84,835 and current liabilities of £164,133 were recognised.

The following was a subsidiary undertaking of the Charity:

Name	Company number	Registered office or principal place of business	Principal activity
Valence Group Limited	00478943	Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS	Property management

Class of shares	Holding	Included in consolidation
Ordinary	100%	Yes

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) / Surplus/ (Deficit) for the year £	Net assets £
Valence Group Limited	141,322	(92,498)	48,824	721,607

The investments in subsidiaries are all stated at cost less impairments.

LIFELINE CHURCH

England & Wales - Charity number 1134281

Accounts

Registered number: 07033697
Charity number: 1134281

Lifeline Church
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31 March 2022

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Lifeline Church
(A company limited by guarantee)

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Lifeline Church
(A company limited by guarantee)

**Reference and administrative details of the Charity, its Trustees and advisers
for the year ended 31 March 2022**

Trustees

A McIntyre
N Jaques
R Griffin
K Jarvis

Company registered number

07033697

Charity registered number

1134281

Registered office

Lifeline House
25 Neville Road
Dagenham
Essex
RM83QS

Company secretary

A McIntyre

Independent auditors

Kreston Reeves LLP
Chartered Accountants
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Shawbrook Bank Limited
Lutea House
Warley Business Park, The Drive
Great Warley
Brentwood
Essex
CM13 3BE

Lifeline Church
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Trustees' report
for the year ended 31 March 2022

The Trustees present their annual report together with the audited financial statements of the Group and the Charity for the year 1 April 2021 to 31 March 2022. The annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the group and the Charity qualify as small under section 383 of the Companies Act 2006, the group strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Charity's objects are:

- To advance the Christian faith.
- To advance education.
- To relieve persons in needs, hardship or distress.
- To promote the preservation and protection of health.
- To promote the provision of facilities for recreation and other leisure activities in the interest of social welfare.
- To promote the provision of training and relieve unemployment.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Grant-making policies

The Charity makes a monthly grant to Lifeline Network International equivalent to 20% of the general gifts (tithes and offerings) received in that month. It is paid to Lifeline Network International as a tithe.

One off grants are made by the Trustees at their discretion and in accordance with the charitable purposes of the charity. Each request or situation will be considered on its own merit.

In awarding the grants, the Trustees will consider any requests or known situations that are eligible for consideration:

- From any geographical area within the UK and overseas;
- From organisations and individuals alike.

Lifeline Church
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Trustees' report (continued)
for the year ended 31 March 2022

Objectives and activities (continued)

c. Volunteers

Volunteers are a core part of all aspects of the Church's activities. All activities are run by volunteers and they are supported by the Church's Leadership Team and small staff administration team. Volunteers take responsibility for small groups, events, pastoral care, set up, youth and children's activities. All of these have moved back to running as face-to-face events at the close of the financial year.

Changes in funding for the community work based at Castle Point in Dagenham have resulted in an enhanced emphasis on volunteering. This development is in its early stages but is already causing new and creative ways to support the local community, such as the planned choir which will start at the beginning of the new financial year.

Achievements and performance

a. Review of activities

LifeLine Church

For more than four decades, LifeLine Church has been meeting every Sunday morning for teaching, worship and fellowship and to update the congregation about any developments in the local community or in the network overseas.

The Church is completing a second year flexing and adjusting to the turbulence of life in the midst of the coronavirus pandemic. At the close of this financial year, almost all restrictions and government-funded provision have ended and the focus of the world has dramatically swung towards the outbreak of war between Ukraine and Russia. However, the COVID-19 virus has not disappeared, despite the emergence of a milder variant; people continue to fall ill and there is a small and persistent stream of sick people being hospitalised.

The waves of the pandemic caused Trustees to stand firm on the underpinning values of LifeLine Church, ensuring momentum was not lost. This was sustained for 2021-2022. Concern for the people in their care and a resolve to maintain these principles and priorities continue to be the provocation and motivation that enable Trustees to navigate this most challenging of times.

In line with LifeLine's values, Trustees have encouraged all creative (and feasible under pandemic restrictions) forms of gatherings. The use of Zoom technology has been stretched to its limits to accommodate this, providing many great opportunities for new people to step up and help. The requirements to stay outdoors and socially-distanced have proved equally challenging, but have been met with enthusiasm and resourcefulness, such that the whole church has been able to continue to show kindness and support alongside inclusivity. And this has been underpinned by principles of giving and generosity – as demonstrated by the impressive 'Big Feast'. The closure of meetings for part of this year has meant fluctuations in finances but, owing to members' willingness to be flexible with the use of online giving (and with lower expenditure particularly around building hire), the Trustees report that LifeLine Church remains financially healthy and continues to be able to fulfil this key value of generosity.

The Big Feast

In the middle of this year, the Trustees became persuaded of the need to explore the principle of committed relationship – not inappropriate in this year of lockdown. In a variety of ways, they and the leadership of the church took several weeks to delve into a deeper understanding of relationship/friendship with God and one another. A natural follow-on from this was to spend time together, and so an event named 'The Big Feast' was planned and implemented. Quite simply, some 320 people came together in November 2021, providing all the homemade food for a meal, table decorations, personalised greetings and all the fabulous entertainment.

Lifeline Church
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Trustees' report (continued)
for the year ended 31 March 2022

Achievements and performance (continued)

COVID-19: Two years on

As they sought to lead the Church community through unparalleled times, the leadership were clear that the starting point for navigating the situation would be principles and righteousness - not convenience, pragmatism, defeat or fear. Thus, when we expressed last year that, "We anticipate the blossoming of creative approaches to come forth," we are soberly grateful to report that there has been extraordinary growth and development in multiple areas of the life of the Church.

Key meetings were our priority, with Sunday morning family meetings slowly migrating from Zoom to small hybrid gatherings, which were repeated so that all who wished to be physically present could do so. From there, we began to meet in our original location, of Mayfield High School, starting in September 2021.

Learning the lessons of Zoom technology, the purchase of a high-grade film camera has enabled us to continue live broadcasting. This has enabled our members, friends and visitors to maintain their involvement, including those from USA, Sierra Leone, Zimbabwe, India and Ukraine, as well as those who were required to isolate after COVID-19 infections, who had other ill-health issues or who are the most vulnerable and elderly. The choice of zoom over 'streaming' has been a demanding option, but Trustees have constantly ensured the church leadership have returned to the decision of 'principles over practicals'. At the time of writing, our friends in Ukraine report that this place of connection has literally become a lifeline for them in their hour of need. We seamlessly brought this technology to our monthly prayer meeting, too, which has facilitated regular in-depth connections for many overseas visitors as well as provided a resource for parents of small children who would not normally make it to mid-week meetings.

Work has not stopped - the staff administration team has supported the leadership continually, despite a high proportion of communication being online, via Zoom or internet. Eight people were baptised in February 2022, once lockdown restrictions had been lifted. Life events have not halted either - six weddings were able to take place, albeit in under very restricted conditions.

A whole new grouping for those in the under-thirty's age bracket has emerged this year, despite the pandemic restrictions. This has begun to provide options for this age group to build strong friendships, grow together spiritually, and for individuals to explore leadership opportunities in fresh ways.

Children and young people have faced the implications of 'lockdown'. It was a greater challenge for young people to connect via Zoom, and their leaders report that only now has a sense of group identity begun to grow again, partly through the launch of the Youth Alpha Course - prompted by one of their own members!

As physical meetings have increased, the leadership have been astounded at the number of visitors arriving in person, possibly the result of a desire to re-connect after lock-down. With this has come the exciting opportunity to re-evaluate, sifting out the unnecessary/unhelpful in favour of fresh and relevant ways of demonstrating the love of God to the whole community.

Serving and inclusion continue to be foundational principles and, as the leadership look to use the pandemic as a stimulus for evaluation and subsequent development, many in the LifeLine community are now serving in fresh ways, for example, in leading the Sunday meetings, working with the Children's Ministry or running Alpha courses. Indeed, many who had not previously found a way to serve and be involved are now participating fully.

Giving and generosity feature deeply in the life of the Church. Members have given of their money, time and skills throughout the year. Shopping, cooking, driving to hospital appointments, prayer, phone calls - all are examples of generous giving from the Church community.

Leadership and pastoral care

The Trustees adhere to the value that 'Christ-like' leadership should show love and care as a way of life and not merely be about maintaining props to support people.

Lifeline Church
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Trustees' report (continued)
for the year ended 31 March 2022

Achievements and performance (continued)

A team of leaders, entitled 'encouragers', provide pastoral care, nurture friendships and encourage others to do so, too. In an atmosphere of innovation and development, Church leaders continue to appraise this role, adding in further 'encouragers' to ensure the whole community is truly cared for.

The Church is guided by its senior Core Team, and the Trustees report that the formation of the Implementors Group continues to be successful in executing the direction set from that Team, sharing the weight and enhancing their capacity.

Additionally, Trustees have welcomed the idea of small member-inspired groupings to promote reflective conversations and encourage and cultivate friendships in relaxed environments. These have developed from conversation 'clusters' to 'Buddy Bundles' – all designed to give space for innovations and deepening of care and love among the Church family.

Training and Equipping

Training is one of LifeLine's core activities. There are a number of courses that are regularly on offer, such as the parenting course and the marriage course, which have frequently been full! These are run by a variety of skilled and often professionally qualified volunteers who offer their time and expertise because they share LifeLine's vision of being an organisation that trains and equips people for life.

To support the wider leadership teams, Trustees approved residential training courses for Implementers and encouragers. And it was with great joy that the annual Leaders' Training Weekend was reinstated in January 2022. Pandemic restrictions had been semi-lifted, and so Terry and Linda King were able to travel from the USA to be guest speakers for this weekend.

Despite lockdown, LifeLine Church was able to run an online couples' course (Together 4 Life Course); and a Parenting Course at the start of January 2022, had some 20+ couples attending, from 3 different continents (Africa, South America and Europe)! Once again, there has been widespread benefit from the use of online technology.

LifeLine Church continues to provide courses for individuals wishing to decide whether they want to join the Church. These courses have continued (including a separate session for younger people) and have now been able to move to meeting in person.

LifeLine Church has continued to make good use of the well-known Alpha Course: three courses have been run this year – two for adults and one Youth Alpha, initiated by one of the actual teenagers themselves. An additional course was run in Albania for Albanian speakers (see below).

Many who have journeyed towards LifeLine have sought support and training in foundational principles of the Christian faith, and so the 'Finding Solutions' course was developed. This is so successful that it has been run several times, albeit online, with the additional benefit of providing a place to train new leaders.

LifeLine Members' Involvement Nationally and Internationally

Travel has slowly begun to open up in the latter part of this financial year. Until Christmas 2021, LifeLine's international involvement has been principally online, but 2022 started with the visit from Terry and Linda King from the USA. John and Dawn Singleton were also able to travel to the USA, in March '22, to attend a leadership conference, which was highly beneficial. Additionally, Lucy November was able to travel to Sierra Leone, in March '22, to develop the work of her project '2 Young Lives' (pregnant teens mentoring scheme), as further funding is progressing the expansion of this valuable work.

There continues to be ongoing digital communication between many of the LifeLine Church members and members of the LifeLine Network overseas – through Zoom, WhatsApp, email and phone calls.

Lifeline Church
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2022

Achievements and performance (continued)

As the financial year closes, several LifeLine members are considering participating in the British Government's sponsorship scheme 'Homes for Ukraine', since there is a sizable number of Network members who are Ukrainian nationals in dire situations in that nation.

The 'Finding Solutions' course (foundations of the Christian faith), delivered online by a member of LifeLine Church to guests in Albania, was so successful that it generated an online Alpha Course in the Albanian language.

Prayer via WhatsApp has added another dimension to a sense of joining in heart. Examples of this would be in sharing sadness over bereavement with Network members or intercessory prayer for Network members in Ukraine.

Outreach

Church members are hugely engaged in supporting the work in the community. Working in partnership with Community Resources, we support vulnerable families in the community through the community programmes at LifeLine's base - Castle Point. From here LifeLine offers practical support and friendship to some of the most vulnerable people in our local community, helping them to combat isolation and find a place of belonging.

As mentioned in last year's 'plans for the future', one of the prominent buildings in our portfolio - Andrews Corner – has become a focal point for a number of community outreach projects. These include the exhibition of LifeLine's intentions for the development of its buildings and the regeneration of the Andrews Corner locality; a clothes swap; tea and coffee, and the venue for carol singing at Christmas!

Young People

The strong Youth Team supports and develops young people, both from within the Church and the local community. This year has proved a challenge, given that much of the interactions needed to take place online, a medium not always comfortable for many, given the shy or self-conscious nature of teenagers. As the country has gradually opened up through the management of the coronavirus, the team have created a vibrant programme of fun, games, teaching, worship and prayer, all designed to overcome the hurdles and bring the teenagers together once again.

A major building block for this re-integration has been the roll-out of the Youth Alpha Course, initiated and led by the older youths themselves and culminating in a dynamic away day.

A further sign of growth and development in the young people has been the emergence of youth-led football matches in a local park. Instigated by teenagers, impressively advertised and managed by them, they have challenged parents/older adults to matches that have been really successful in bridging generations.

Children and Families

Children's Ministry is high on the agenda of the Trustees. Two years of successive lockdowns has wrought changes and challenges for the large team of volunteers who work alongside children in all the age groups.

To support the emergence from lockdowns, worship leaders worked with children's workers to produce a special children's worship session, which was particularly helpful in enabling children to re-connect with each other and their leaders. Additionally, the Children's Ministry leaders delivered a highly beneficial training day for all children's volunteers.

The Children's Ministry team share the concern of the Trustees that there should be fresh spiritual development among families and are working towards new support resources as well as encouraging and supporting parents. A successful Parenting Course was run online in early January 2022, attracting a large number of local parents and additionally reaching to nations such as Ghana, Sierra Leone, Zimbabwe and Peru!

Lifeline Church
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2022

Achievements and performance (continued)

Buildings

In October 2021, the ownership of Valence Group Ltd was transferred from LifeLine Community Projects to LifeLine Church. This wholly owned subsidiary of LifeLine Church holds the freehold title to one property in the local area and the leasehold of several others. The plan is to redevelop the freehold property and continue to lease the others.

LifeLine Church owns the freehold of two properties and plans are in operation to redesign part of these properties and planning permission has been granted to proceed with demolition and the reconstruction of a brand-new community facility.

In addition to the Property Team that was established last year, a newly developed Property Advisory Group has been formed of church members with expertise in finance, construction and project management. The Trustees are delegating many aspects of the project management to this team.

Following a review of costings, LifeLine Church leaders and Trustees proposed an opportunity for a deeper engagement in these plans by instituting the 'Future Fund', with an invitation for all who are part of LifeLine Church to give financially. A remarkable sum, in the region of £194,000, has been given or pledged as a direct result of this.

The construction project for the new community facility was put out to tender with construction companies in the autumn of 2021. At the close of this financial year the Trustees are in discussions to agree a pre-construction services agreement with the preferred bidder.

In order to inform and begin to engage the wider Becontree Community surrounding the Andrews Corner crossroads, the project team used one of the Charity's disused properties to bring together an exhibition. This consisted of elements of the history of Andrews Corner, with some illuminating 100-year-old photographs and a look back at how it had been a part of the bigger Becontree Council Estate, with all the social implications of its time. Additionally, it showcased the architects' plans for the proposed community facility and invited feedback. Around 200 people visited this exhibition in June 2021 including all the local Councillors.

As a further development, the London Borough of Barking and Dagenham has approached LifeLine Church about the possibility of relocating the local library in the Andrews Corner property. Trustees and the property team are in discussions with them about a capitalised lease over an extended period of time. This would cover all refurbishment costs and bring the building to an excellent standard. The library, coupled with the new-build community centre would complement a new council housing development nearby, and rather than create a new facility, LBBD Council recognise the logic of working in partnership with LifeLine Church as an established, trusted and credible grassroots community body.

Financial review

a. 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. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Lifeline Church
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2022

b. Reserves policy

LifeLine Church commit to setting aside at all times reserves to cover at least 3 months of operation, in the event of a drop in income. This is considered to be approx. £150k and is covered by unrestricted reserves.

Additional reserves can be allocated to projects agreed by the Trustees in line with the objectives of the Charity. Some funds will be ring-fenced for specific projects which are not time bound.

The Reserves policy will be reviewed in March every year when the new budget is being set.

At the year end the Charity holds restricted reserves of £2,133,891. Of these, £25,710 are intended to be used towards any financial needs arising from the Covid pandemic and £194,181 are for the Future fund. The remainder of the restricted reserves are for the community building development.

The Charity's unrestricted reserves include £2,634,335 of designated funds, which have been set aside by the Trustees for a specific project – the development of a building for use by both the Church and the community.

c. Results for the year

LifeLine Church receives much of its income in the form of gifts and donations from its members and where appropriate these gifts are gift aided.

During the year members of LifeLine Church also made donations totalling £194,181 to the Future Fund, a fund to be used for future developments within LifeLine Church.

LifeLine Church has also received gifts from LifeLine Community Projects totalling £1,914,000, which are to be used for the development of a community building.

Structure, governance and management

a. Constitution

The Charity is registered as a charitable company limited by guarantee, as well as a registered charity and as such is a non profit making organisation. It was incorporated on 29 September 2009 and its governing document is the Memorandum and Articles of Association.

Lifeline Church
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2022

Structure, governance and management (continued)

b. Organisational structure and decision-making policies

Core Team

·Overall responsibility for the spiritual leadership of the Church. Members of the Core Team include 2 out of 4 Trustees. John Singleton, Mark Baiden, Avril McIntyre (Trustee), Neil Jaques (Trustee), Jamie Singleton. Additional Trustees: Ken Jarvis and Richard Griffin. As well as the quarterly Trustee meetings, they are involved in sub-groups (see below) delegated by Trustees/Core Team.

Sub Groups

Property team

Responsible for the different property negotiations. Delegated by Core Team. Regular reports to Core Team and Trustees. John Singleton, Nathan Singleton, Mark Baiden, Jamie Singleton, Naomi Sandy.

Property advisory group

Church members with expertise in finance, construction & project management.

Regular reports to Core Team and Trustees

In addition to the property team members above - David Newman, David Farrugia, Peter Cross, Dennis Wright, Matthew Stanford, Dobromir Gospodinov, Ella Brewer, Gary Dawson, James Ratnarajah, Jamie McKernan, Phil Paisley, Teah Baiden, Elspeth Paisley, Amanda Simmons.

Pastoral team

We have substantially increased the pastoral team over the last year. This team is responsible for the co-ordination and leadership of pastoral care across the church. Delegated by Core Team/Trustees. Neil & Christina Jaques (Trustee), Richard & Sue Griffin (Trustee), Phil & Elspeth Paisley, Avril McIntyre (Trustee), Mark & Teah Baiden, Sally & Grant Dixon, David & Tanya Farrugia, Miro & Mara Dospodinov, Dennis & Rachel Wright, Chris & Anna Page, Ginny & Moses Kpayser, Richard & Hannah Hylton, Gordon & Lucy Brewer, Jane & Jeremy Simmons, Michael & Charlotte Tizzard, Richard & Hannah Hylton, Andy & Leonie Garland, Daniel & Heidi Singleton, Sarah & Stephen Tizzard, Gary & Millie Easter, Lisa & Steve Adams, David & Clare Newman, Fatime & Fiqueret Sefolli, Fernando & Marisa Angulo-Diaz.

Salary sub group

Primarily to review annual salary/benefits of John Singleton, Senior Leader. Meets annually. Delegated by Core Team/Trustees. Ken Jarvis (Trustee), Avril McIntyre (Trustee), Mark Baiden.

Implementers team

The team is led by Jamie Singleton and includes; Richard & Hannah Hylton (youth pastoral care), Elspeth Paisley (prayer), Phil Paisley (logistics), Anthony McKernan (communications), Richard & Sue Griffin (integration), Sally Dixon (community/evangelism), Nick Brewer (worship), Avril McIntyre (Trustee).

c. Related party relationships

Lifeline Church has inspired the development of 3 additional charities which have enabled an expansion of the original work of the Church. These are: Lifeline Network International; Lifeline Community Projects; and Community Resources for Change. These charities are all independent from Lifeline Church, but do have representatives on their Boards of Members of the Church. They provide essential and inspiring projects which reach many hundreds of people locally, nationally and internationally.

Lifeline Church
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Trustees' report (continued)
for the year ended 31 March 2022

Structure, governance and management (continued)

d. Risk management

The Trustees have assessed the major risks to which the Group and the Charity are exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The main risk is that as LifeLine Church receives the majority of its income from gifts and donations made by members, this income may decrease at any time. Whilst the trustees have no control over amounts given, it has been shown over many years that in fact giving by the church members has remained steady and that there have been high levels of generosity to meet needs.

Plans for future periods

The Trustees continue to review the activities of the Church on an ongoing basis. The leadership team seek to promote regular review as standard, and the effectiveness of all activities will continue to be scrutinised through the leadership, Core Team and Trustees and the Implementers Group.

The pandemic has had multiple effects on connections, meetings, and friendships. The Church leadership are encouraging everyone to think creatively about how to build genuinely strong and supportive relationships – these range from informal coffee to more formalised short courses, another residential Church Holiday (for 2023) and a community choir.

With regard to the building development, Trustees will continue to ensure that work with the preferred bidder develops and look to reaching a conclusion around the optimal funding solutions and will conclude on negotiations with the local authority apropos the partnership for the library.

Families remain high on the agenda for the forthcoming year and the leadership team anticipate a strengthening of spiritual life within them. The Children's Ministry Team continue to explore how they might work in partnership with parents to promote spiritual development in families.

A regular feature of the Church calendar are the short introductory courses to LifeLine's values. Going forward, the leadership team are exploring a range of fresh ways to deliver these.

As the war in Ukraine continues, members of LifeLine Church have offered hospitality to a small group of Ukrainian citizens. The whole church will be looking to find ways to welcome and support them as they begin to arrive via the UK Government sponsorship scheme.

The pandemic has effectively wrought change to the way people handle finance, not the least of which are the changes to the use of cash versus electronic payments. Whilst generosity continues to be key in the hearts of Church members, the Trustees are ensuring that the church continues to be flexible in supporting the biblical principle of giving in a twenty-first century environment. Similarly, they will continue to evaluate the need for online streaming of meetings, given that inclusion is a strong part of our identity.

Trustees choose at all times to stand on LifeLine's values and principles. They regard these as essential foundations for the Church as it pursues life beyond the pandemic; they are essential to guide creative initiatives, and essential for the spiritual health of everyone who is part of LifeLine. These convictions allow us to remain a resource to our wider communities and, in the spirit of generosity, to produce and give more than we consume.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

Lifeline Church
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2022

Statement of Trustees' responsibilities

The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial 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 Group and the Charity and of their income and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

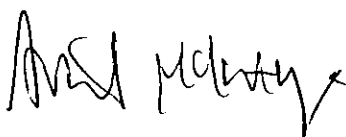
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Auditors

The auditors, Kreston Reeves LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the Board of Trustees and signed on their behalf by:



A McIntyre
Trustee

Date: 31/03/2022

Lifeline Church
(A company limited by guarantee)

Independent auditors' report to the Members of Lifeline Church

Opinion

We have audited the financial statements of Lifeline Church (the 'Charity') and its subsidiaries (the 'Group') for the year ended 31 March 2022 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the Charity balance sheet, the consolidated statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the Charity's affairs as at 31 March 2022 and of the Group's income and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Lifeline Church
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Independent auditors' report to the Members of Lifeline Church (continued)

Other Information

The other information comprises the information included in the annual report other than the financial statements and our auditors' report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the Charity has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the Charity's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the Charity or to cease operations, or have no realistic alternative but to do so.

Lifeline Church
(A company limited by guarantee)

Independent auditors' report to the Members of Lifeline Church (continued)

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Capability of the audit in detecting irregularities, including fraud

Based on our understanding of the Charity and the sector as a whole, and thorough discussions with the Trustees and other management (as required by auditing standards), we identified that the principal risks of non-compliance with laws and regulations related to health and safety, anti-bribery and employment law. We considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities SORP (FRS 102) Second Edition (released October 2019), the Companies Act 2006 and other relevant charity legislation. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit. We evaluated Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks related to: posting inappropriate journal entries to increase revenue or reduce expenditure; and management bias in accounting estimate and judgemental areas of the financial statements. Audit procedures performed by the engagement team included:

- Discussions with management and assessment of known or suspected instances of non-compliance with laws and regulations (including health and safety) and fraud; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Confirmation of related parties with management, and review of transactions throughout the period to identify any previously undisclosed transactions with related parties outside the normal course of business; and
- Physical inspection of tangible assets susceptible to fraud or irregularity; and
- Assessment of identified fraud risk factors; and
- Review of cash expenditure to confirm no evidence of personal benefit; and
- Challenging assumptions and judgements made by management in its significant accounting estimates; and
- Performing analytical procedures to identify any unusual or unexpected relationships, including related party transactions, that may indicate risks of material misstatement due to fraud; and
- Reading minutes of meetings of those charged with governance; and
- Review of significant and unusual transactions; and
- Identifying and testing journal entries, in particular any manual entries made at the year end for financial statement preparation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

Lifeline Church
(A company limited by guarantee)

Independent auditors' report to the Members of Lifeline Church (continued)

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the Charity's members, as a body, Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Kreston Reeves LLP

Chartered Accountants

Chatham

Date: 4 October 2022

Lifeline Church
(A company limited by guarantee)

Consolidated Statement of financial activities (Incorporating Income and expenditure account)
for the year ended 31 March 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	4	531,470	2,110,744	2,642,214	566,107
Charitable activities	5	6,000	-	6,000	4,750
Investments	6	29,409	-	29,409	8,126
Other income	7	20,028	-	20,028	-
Total income		586,907	2,110,744	2,697,651	578,983
Expenditure on:					
Charitable activities	9	445,327	2,563	447,890	378,133
Total expenditure		445,327	2,563	447,890	378,133
Net movement in funds		141,580	2,108,181	2,249,761	200,850
Reconciliation of funds:					
Total funds brought forward		2,681,334	25,710	2,707,044	2,506,194
Net movement in funds		141,580	2,108,181	2,249,761	200,850
Total funds carried forward		2,822,914	2,133,891	4,956,805	2,707,044

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 20 to 39 form part of these financial statements.

Lifeline Church
(A company limited by guarantee)
Registered number: 07033697

Consolidated balance sheet
as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	12	(83,461)	-
Tangible assets	13	1,190,222	1,130,487
Investment property	14	794,000	-
		<u>1,900,761</u>	<u>1,130,487</u>
Current assets			
Debtors	16	220,629	27,659
Investments	17	1,001,059	1,001,059
Cash at bank and in hand		1,962,344	564,628
		<u>3,184,032</u>	<u>1,593,346</u>
Creditors: amounts falling due within one year	18	(127,988)	(16,789)
Net current assets		<u>3,056,044</u>	<u>1,576,557</u>
Total net assets		<u><u>4,956,805</u></u>	<u><u>2,707,044</u></u>
Charity funds			
Restricted funds	19	2,133,891	25,710
Unrestricted funds	19	2,822,914	2,681,334
Total funds		<u><u>4,956,805</u></u>	<u><u>2,707,044</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



A McIntyre

Trustee

Date: 3/10/2022

The notes on pages 20 to 38 form part of these financial statements.

Lifeline Church
(A company limited by guarantee)
Registered number: 07033697

Charity balance sheet
as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	1,190,222	1,130,487
Investments	15	611,613	-
		<u>1,801,835</u>	<u>1,130,487</u>
Current assets			
Debtors	16	217,005	27,659
Investments	17	1,001,059	1,001,059
Cash at bank and in hand		1,909,910	564,628
		<u>3,127,974</u>	<u>1,593,346</u>
Creditors: amounts falling due within one year	18	(10,333)	(16,789)
Net current assets		<u>3,117,641</u>	<u>1,576,557</u>
Total net assets		<u><u>4,919,476</u></u>	<u><u>2,707,044</u></u>
Charity funds			
Restricted funds	19	2,133,891	25,710
Unrestricted funds	19	2,785,585	2,681,334
Total funds		<u><u>4,919,476</u></u>	<u><u>2,707,044</u></u>

The Charity's net movement in funds for the year was £2,212,432 (2021 - £200,850).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



A McIntyre

Trustee

Date: 3/10/2022

The notes on pages 20 to 38 form part of these financial statements.

Lifeline Church
(A company limited by guarantee)

Consolidated statement of cash flows
for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities (note)	<u>2,164,548</u>	<u>171,654</u>
Cash flows from Investing activities		
Dividends, interests and rents from investments	4,625	8,126
Purchase of tangible fixed assets	(64,547)	(29,482)
Purchase of investments	(706,910)	-
Net cash used in investing activities	<u>(766,832)</u>	<u>(21,356)</u>
Change in cash and cash equivalents in the year	1,397,716	150,298
Cash and cash equivalents at the beginning of the year	<u>1,565,687</u>	<u>1,415,389</u>
Cash and cash equivalents at the end of the year	<u><u>2,963,403</u></u>	<u><u>1,565,687</u></u>

The notes on pages 20 to 38 form part of these financial statements

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

1. General Information

Lifeline Church is a Charitable Company limited by guarantee incorporated in England and Wales. The registered office is Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS. The Charity's principal objectives are as set out in the Trustees Report on page 2.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Lifeline Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own statement of financial activities in these financial statements.

2.2 Company status

The Charity is a Charitable Company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

2.3 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

2. Accounting policies (continued)

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the consolidated statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.6 Interest receivable

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

2.7 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

2. Accounting policies (continued)

2.8 Intangible assets and amortisation

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

The estimated useful lives are as follows:

Goodwill	- 10 years straight line
----------	--------------------------

2.9 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following bases:

Freehold property	- not depreciated
Plant and machinery	- 25% straight line
Motor vehicles	- 25% straight line
Fixtures and fittings	- 25% straight line
Computer equipment	- 25% straight line

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the consolidated statement of financial activities.

2.10 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

Investment properties is carried at fair value determined annually by external valuers and derive from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in profit or loss.

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

2. Accounting policies (continued)

2.11 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.

2.12 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the consolidated statement of financial activities as a finance cost.

2.14 Financial instruments

The Group only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.15 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2.16 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

4. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations and gifts	531,470	2,110,744	2,642,214	531,107
Grants	-	-	-	35,000
	<u>531,470</u>	<u>2,110,744</u>	<u>2,642,214</u>	<u>566,107</u>
Total 2021	<u>530,249</u>	<u>35,858</u>	<u>566,107</u>	

5. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable rental income	6,000	6,000	4,750
	<u>6,000</u>	<u>6,000</u>	
Total 2021	<u>4,750</u>	<u>4,750</u>	

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

6. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Valence Group rental income	24,784	24,784	-
Interest receivable	4,625	4,625	8,126
	<u>29,409</u>	<u>29,409</u>	<u>8,126</u>
Total 2021	<u>8,126</u>	<u>8,126</u>	

7. Other income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Sundry income	4,028	4,028	-
VAT provision released	16,000	16,000	-
	<u>20,028</u>	<u>20,028</u>	<u>-</u>
Total 2021	<u>-</u>	<u>-</u>	

8. Analysis of grants

	Grants to Institutions 2022 £	Grants to Individuals 2022 £	Total funds 2022 £	Total funds 2021 £
Grants payable	105,555	3,647	109,202	109,510
Total 2021	<u>98,200</u>	<u>11,310</u>	<u>109,510</u>	

Of the total grants paid in this financial year £2,563 (2021: £1,830) relates to restricted funds, with the balance of £106,639 (2021: £107,680) being in respect of general unrestricted funds.

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

9. Analysis of expenditure by activities

	Direct costs 2022 £	Grants payable 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable activities	327,756	109,202	10,932	447,890	378,133
Total 2021	264,120	109,510	4,503	378,133	

Analysis of direct costs

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	152,737	152,737	126,519
Depreciation	4,812	4,812	2,318
Printing, postage and stationery	2,253	2,253	3,246
Office expenses	19,228	19,228	13,678
Travel and subsistence	8,000	8,000	7,106
Establishment expenses	7,782	7,782	11,044
Ministry support	69,199	69,199	68,987
Other direct costs	53,472	53,472	10,993
Sundry expenses	4,906	4,906	5,884
Legal and professional fees	4,054	4,054	14,345
Profit on sale of fixed assets	(1,418)	(1,418)	-
Property costs	6,360	6,360	-
Amortisation on negative goodwill	(3,629)	(3,629)	-
	327,756	327,756	264,120
Total 2021	264,120	264,120	

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

9. Analysis of expenditure by activities (continued)

Analysis of support costs

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Audit fees	7,500	7,500	-
Accountancy fees	-	-	360
Independent examination fees	-	-	1,320
Legal fees	3,432	3,432	2,823
	<u>10,932</u>	<u>10,932</u>	<u>4,503</u>
Total 2021	<u>4,503</u>	<u>4,503</u>	

10. Staff costs

	Group 2022 £	Group 2021 £	Charlty 2022 £	Charity 2021 £
Wages and salaries	142,218	116,407	142,218	116,407
Social security costs	8,257	8,139	8,257	8,139
Pension costs	2,262	1,973	2,262	1,973
	<u>152,737</u>	<u>126,519</u>	<u>152,737</u>	<u>126,519</u>

The average number of persons employed by the Charity during the year was as follows:

	Group 2022 No.	Group 2021 No.
Employees	<u>6</u>	<u>5</u>

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration and benefits received by the Charity's key management personnel, during the financial year, including employer's national insurance contributions, amounted to £70,442 (2021: £70,562).

11. Trustees' remuneration and expenses

During the financial year, A McIntyre, a Trustee, received £15,789 (2021: £15,798) in remuneration and benefits, including employer's national insurance contributions, as well as £701 (2021: £263) in employer's pension contributions, in her capacity as Church Coordinator. The legal authority for the remuneration is set out in the Charity's Memorandum and Articles of Association.

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

11. Trustees' remuneration and expenses (continued)

During the year ended 31 March 2022, expenses totalling £2,064 were reimbursed or paid directly to 4 Trustees (2021 - £3,957 to 5 Trustees). Trustees expenses related to travel, motor expenses and ministry costs.

12. Intangible assets

Group

	Goodwill £
Cost	
Additions	<u>(87,090)</u>
At 31 March 2022	<u>(87,090)</u>
Amortisation	
Charge for the year	<u>(3,629)</u>
At 31 March 2022	<u>(3,629)</u>
Net book value	
At 31 March 2022	<u><u>(83,461)</u></u>
At 31 March 2021	<u><u>-</u></u>

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

13. Tangible fixed assets

Group

	Freehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation						
At 1 April 2021	1,124,222	65,879	15,269	6,032	6,416	1,217,818
Additions	49,856	9,585	-	-	5,106	64,547
Disposals	-	-	(8,269)	(3,148)	-	(11,417)
At 31 March 2022	<u>1,174,078</u>	<u>75,464</u>	<u>7,000</u>	<u>2,884</u>	<u>11,522</u>	<u>1,270,948</u>
Depreciation						
At 1 April 2021	-	63,036	15,269	6,032	2,994	87,331
Charge for the year	-	2,919	-	-	1,893	4,812
On disposals	-	-	(8,269)	(3,148)	-	(11,417)
At 31 March 2022	<u>-</u>	<u>65,955</u>	<u>7,000</u>	<u>2,884</u>	<u>4,887</u>	<u>80,726</u>
Net book value						
At 31 March 2022	<u>1,174,078</u>	<u>9,509</u>	<u>-</u>	<u>-</u>	<u>6,635</u>	<u>1,190,222</u>
At 31 March 2021	<u>1,124,222</u>	<u>2,843</u>	<u>-</u>	<u>-</u>	<u>3,422</u>	<u>1,130,487</u>

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

13. Tangible fixed assets (continued)

Group (continued)

On transition to FRS 102 the Charity took advantage of the option to use a previous valuation for freehold land and buildings as the deemed historical cost.

Included in land and buildings are properties which could be considered as investment properties under FRS 102, however, the intention is to develop these properties for the Charity's own use as soon as is possible and so the Trustees consider the move to show these properties as investment properties in the short-term to be an undue cost or effort.

Charity

	Freehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation						
At 1 April 2021	1,124,222	65,879	15,269	6,032	6,416	1,217,818
Additions	49,856	9,585	-	-	5,106	64,547
Disposals	-	-	(8,269)	(3,148)	-	(11,417)
At 31 March 2022	<u>1,174,078</u>	<u>75,464</u>	<u>7,000</u>	<u>2,884</u>	<u>11,522</u>	<u>1,270,948</u>
Depreciation						
At 1 April 2021	-	63,036	15,269	6,032	2,994	87,331
Charge for the year	-	2,919	-	-	1,893	4,812
On disposals	-	-	(8,269)	(3,148)	-	(11,417)
At 31 March 2022	<u>-</u>	<u>65,955</u>	<u>7,000</u>	<u>2,884</u>	<u>4,887</u>	<u>80,726</u>
Net book value						
At 31 March 2022	<u>1,174,078</u>	<u>9,509</u>	<u>-</u>	<u>-</u>	<u>6,635</u>	<u>1,190,222</u>
At 31 March 2021	<u>1,124,222</u>	<u>2,843</u>	<u>-</u>	<u>-</u>	<u>3,422</u>	<u>1,130,487</u>

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

14. Investment property

Group

	Freehold Investment property £	Long term leasehold Investment property £	Total £
Valuation			
On acquisition of subsidiaries	516,000	278,000	794,000
At 31 March 2022	516,000	278,000	794,000

Investment property comprises freehold and leasehold property. The fair value of the investment property portfolio has been made by the Trustees on an open market value basis by reference to market evidence of transaction prices for similar properties.

15. Fixed asset investments

	Investments in subsidiary companies £
Charity	
Cost or valuation	
Additions	611,613
At 31 March 2022	611,613
Net book value	
At 31 March 2022	611,613

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

16. Debtors

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Due within one year				
Trade debtors	3,500	-	3,500	-
Other debtors	163,259	41	161,093	41
Prepayments and accrued income	53,870	27,618	52,412	27,618
	220,629	27,659	217,005	27,659

17. Current asset investments

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Short-term cash investments	1,001,059	1,001,059	1,001,059	1,001,059

18. Creditors: Amounts falling due within one year

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Trade creditors	2,372	-	-	-
Other taxation and social security	2,480	2,998	2,480	2,998
Other creditors	19,083	12,471	1,603	12,471
Accruals and deferred income	104,053	1,320	6,250	1,320
	127,988	16,789	10,333	16,789
	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Deferred income at 1 April 2021	-	1,200	-	1,200
Resources deferred during the year	96,553	-	-	-
Amounts released from previous periods	-	(1,200)	-	(1,200)
Deferred income at 31 March 2022	96,553	-	-	-

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

19. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Main hall development	2,531,334	-	-	103,001	2,634,335
General funds					
General funds	150,000	586,907	(445,327)	(103,001)	188,579
Total Unrestricted funds	2,681,334	586,907	(445,327)	-	2,822,914
Restricted funds					
Gifts for individuals in need	-	2,563	(2,563)	-	-
Special Offering - Covid needs	25,710	-	-	-	25,710
Future Fund	-	194,181	-	-	194,181
LCP cash grants for building development	-	1,302,387	-	-	1,302,387
LCP transfer of VGL for building development	-	611,613	-	-	611,613
	25,710	2,110,744	(2,563)	-	2,133,891
Total of funds	2,707,044	2,697,651	(447,890)	-	4,956,805

Designated funds – these are funds set aside for the development of a building for use by both the Church and the community.

Gifts for individuals in need- these are gift given by Church members for those in need within the Church community.

Special offering Covid needs – these were gifts given by members of the Church to meet any needs arising from the Covid pandemic and ensuing cost of living crisis.

Future Fund- these are gifts given by members of the Church to be used for future developments within LifeLine Church.

LCP cash grants for building development – these are cash gifts made by LCP to be used towards the development of a building.

LCP transfer of VGL for building development – this was the value of the transfer of VGL from LCP to Lifeline Church and is to be used for the development of a building.

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

19. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Main hall development	2,356,194	-	-	175,140	2,531,334
General funds					
General funds	150,000	543,125	(367,985)	(175,140)	150,000
Total Unrestricted funds	2,506,194	543,125	(367,985)	-	2,681,334
Restricted funds					
Gifts for individuals in need	-	1,830	(1,830)	-	-
Special Offering - Covid needs	-	34,028	(8,318)	-	25,710
	-	35,858	(10,148)	-	25,710
Total of funds	2,506,194	578,983	(378,133)	-	2,707,044

20. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	2,531,334	-	-	103,001	2,634,335
General funds	150,000	586,907	(445,327)	(103,001)	188,579
Restricted funds	25,710	2,110,744	(2,563)	-	2,133,891
	2,707,044	2,697,651	(447,890)	-	4,956,805

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2022

20. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	2,356,194	-	-	175,140	2,531,334
General funds	150,000	543,125	(367,985)	(175,140)	150,000
Restricted funds	-	35,858	(10,148)	-	25,710
	<u>2,506,194</u>	<u>578,983</u>	<u>(378,133)</u>	<u>-</u>	<u>2,707,044</u>

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	1,190,222	-	1,190,222
Intangible fixed assets	(83,461)	-	(83,461)
Investment property	794,000	-	794,000
Current assets	1,050,141	2,133,891	3,184,032
Creditors due within one year	(127,988)	-	(127,988)
Total	<u>2,822,914</u>	<u>2,133,891</u>	<u>4,956,805</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,130,487	-	1,130,487
Current assets	1,567,636	25,710	1,593,346
Creditors due within one year	(16,789)	-	(16,789)
Total	<u>2,681,334</u>	<u>25,710</u>	<u>2,707,044</u>

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2022

22. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2022 £	Group 2021 £
Net income for the year (as per Statement of Financial Activities)	2,249,761	200,850
Adjustments for:		
Depreciation charges	4,812	2,318
Amortisation charges	(3,629)	-
Dividends, interests and rents from investments	(4,625)	(8,126)
Increase in debtors	(192,970)	(2,759)
Increase/(decrease) in creditors	111,199	(20,629)
Net cash provided by operating activities	2,164,548	171,654

23. Analysis of cash and cash equivalents

	Group 2022 £	Group 2021 £
Cash in hand	2,963,403	1,565,687
Total cash and cash equivalents	2,963,403	1,565,687

24. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	564,628	1,397,716	1,962,344
Liquid investments	1,001,059	-	1,001,059
	1,565,687	1,397,716	2,963,403

25. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £2,262 (2021 - £1,973). Contributions totalling £Nil (2021 - £492) were payable to the fund at the Balance sheet date and are included in creditors.

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Notes to the financial statements
for the year ended 31 March 2022

26. Related party transactions

During the financial year the Trustees made cumulative donations to the Charity amounting to £76,704 (2021: £38,095).

Christina Jaques, the wife of Neil Jaques, a Trustee, received £16,460 (2021: £15,615) in remuneration, including £274 (2021: £251) as pension contributions during the year for her role as the Finance Manager.

During the year Ministry support payments were paid, totalling to £53,349 (2021: £54,501).

During the year payments of £15,000 were made to Sonrise Trust, an entity controlled by Kenneth Jarvis, a Trustee.

During the year the Charity had the following transactions with Lifeline Network International (LNI), a charity of which Avril McIntyre is also a Trustee:

- Tithe payments paid to LNI of £105,555 (2021: £98,200).
- Expenses were recharged to LNI totalling £10,915 (2021: £420).
- Salary costs were recharged to LNI totalling £13,596 (2021: £13,620).
- Expenses were recharged from LNI totalling £1,539 (2021: £4,417).
- Salary costs were recharged from LNI totalling £20,412 (2021: £20,412).
- At the Balance sheet date LC was owed a balance of £1,706 from LNI (2021: £9,661 owed to LNI).

During the year the Charity had the following transactions with Lifeline Community Projects (LCP), a charity of which Avril McIntyre and Neil Jaques are also Trustees:

- Gifts were received from LCP totalling £1,914,000 (2021: £Nil).
- Expenses were recharged from LCP totalling £6,913 (2021: £18,743).
- At the Balance sheet date LC was owed a balance of £158,878 from LCP (2021: £364 owed to LCP).

During the year the Charity had the following transactions with Community Resources for Change (CRC), a charity of which Avril McIntyre is also a Trustee:

- Expenses were recharged to CRC totalling £18,459 (2021: £27,995).
- Expenses were recharged from CRC totalling £1,334 (2021: £355).
- At the Balance sheet date there were no balances outstanding between LC and CRC.

Lifeline Church
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Notes to the financial statements
for the year ended 31 March 2022

27. Principal subsidiaries

These financial statements are consolidated financial statements for Lifeline Church and its subsidiary, which is based in the UK. Separate company financial statements for the subsidiary company are required to be prepared by law and are publicly available at Companies House.

On 27 October 2021, the Charitable Company purchased the entire share capital of Valence Group Limited for cash consideration of £nil. On acquisition fixed assets of £794,000, current assets of £84,835 and current liabilities of £164,133 were recognised.

The following was a subsidiary undertaking of the Charity:

Name	Principal activity	Class of shares	Holding	Included in consolidation
Valence Group Limited	Property management	Ordinary	100%	Yes

The financial results of the subsidiary for the year were:

Name	Income £	Expenditure £	Profit/(Loss) / Surplus/ (Deficit) for the year £	Net assets £
Valence Group Limited	88,327	(27,397)	60,930	732,402

The investments in subsidiaries are all stated at cost less impairments.

LIFELINE CHURCH

England & Wales - Charity number 1134281

Accounts

Registered number: 07033697
Charity number: 1134281

Lifeline Church
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements
for the year ended 31 March 2021

Lifeline Church
(A company limited by guarantee)

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Lifeline Church
(A company limited by guarantee)

**Reference and administrative details of the Charity, its Trustees and advisers
for the year ended 31 March 2021**

Trustees

A McIntyre
N Jaques
R Griffin
K Jarvis

Company registered number

07033697

Charity registered number

1134281

Registered office

Lifeline House
25 Neville Road
Dagenham
Essex
RM83QS

Company secretary

A McIntyre

Accountants

Kreston Reeves LLP
Chartered Accountants
Montague Place
Quayside
Chatham Maritime
Chatham
Kent
ME4 4QU

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Shawbrook Bank Limited
Lutea House
Warley Business Park, The Drive
Great Warley
Brentwood
Essex
CM13 3BE

Trustees' report
for the year ended 31 March 2021

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2020 to 31 March 2021. The annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Charity's objects are:

- To advance the Christian faith.
- To advance education.
- To relieve persons in needs, hardship or distress.
- To promote the preservation and protection of health.
- To promote the provision of facilities for recreation and other leisure activities in the interest of social welfare.
- To promote the provision of training and relieve unemployment.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Grant-making policies

The Charity makes a monthly grant to Lifeline Network International equivalent to 20% of the general gifts (tithes and offerings) received in that month. It is paid to Lifeline Network International as a tithe.

One off grants are made by the Trustees at their discretion and in accordance with the charitable purposes of the charity. Each request or situation will be considered on its own merit.

In awarding the grants, the Trustees will consider any requests or known situations that are eligible for consideration:

- From any geographical area within the UK and overseas;
- From organisations and individuals alike.

Lifeline Church
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Trustees' report (continued)
for the year ended 31 March 2021

Objectives and activities (continued)

c. Volunteers

Volunteers are a core part of all aspects of the Church's activities. All activities are run by volunteers and they are supported by the Church's Leadership Team and small staff team. Volunteers take responsibility for small groups, events, pastoral care, set up, youth and children's activities.

The pandemic situation has brought disappointment that some volunteering opportunities have been lost, but it is inspiring to see that new ones have developed. For example, a large team of telephone supporters now contribute to the care of residents in the local community, identified by the Borough as being particularly vulnerable.

Achievements and performance

a. Review of activities

LifeLine Church

For more than four decades, LifeLine Church has been meeting every Sunday morning for teaching, worship and fellowship and to update the congregation about any developments in the local community or in the network overseas.

At the time of writing the Trustees' Report for 2019-20, the nation was locked down under the Government's strategy for the Coronavirus pandemic. LifeLine Church assembled a Covid-19 planning group, who implemented a range of supportive teams, under the auspices of the senior Leadership Team. Their direction was to maintain the momentum of the Church, despite the novel ways this would need to be shaped.

As we write now, in early 2021, the nation remains under 'lockdown', with vaccinations being rolled out and a Governmental strategic plan for its lifting in place. This report is a moment for the Trustees to pause and take stock of how LifeLine Church has walked this year-long journey through a global pandemic.

As they sought to lead the Church community through unparalleled times, the Trustees were clear that the starting point for navigating the situation would be principles and righteousness - not convenience, pragmatism, defeat or fear. Thus, when we expressed last year that, "We anticipate the blossoming of creative approaches to come forth," we are soberly grateful to report that there has been extraordinary growth and development in multiple areas of the life of the Church.

One obvious area for development was the means of communication, particularly as meetings were closed. The need to draw on the advantages of technology birthed opportunities for new people to step up and step into the breach.

The closure of meetings has meant fluctuations in finances but, owing to members' willingness to be flexible with the use of online giving (and with lower expenditure particularly around building hire), the Trustees report that LifeLine Church remains financially healthy and continues to be able to fulfil one of its key values of generosity.

Principled and practical steps

Guided by the underpinning values of LifeLine Church, and as a result of the Trustees' desire to maintain, in some form, all the key features of the life of the community, a decision was made at the beginning of the first lockdown in March 2020 to purchase an account with Zoom. This has allowed us to be released from the ties of meetings in fixed locations and to explore the benefits of online gatherings.

Trustees' report (continued)
for the year ended 31 March 2021

Achievements and performance (continued)

Key meetings were priority: our Sunday morning family meeting was the first to move online. Not one single Sunday meeting has been missed, neither have the monthly times of prayer or the weekly early morning prayer times ceased. The Trustees are delighted that the use of online meetings has offered previously undreamt-of advantages. On Sunday mornings we are now regularly joined by friends and visitors from around the world, as well as the more far-flung parts of the UK. Overseas visitors have come from around 12 countries and 6 continents; many have joined us from other parts of the UK, as well as numerous local people: a count in January 2021 number 136 people who have joined on Sunday mornings alone who would not normally have been able to without the technology of a 'Zoom' meeting. Additionally, the meeting offers a degree of anonymity that allows more reticent people to quietly observe and gain confidence about connecting.

Serving and inclusion are important values for LifeLine Church. Meeting online has meant that all can participate, and it additionally facilitates the use of video and Power Point applications, which means that there is a better experience for everyone. A whole new team of volunteers has now been created to support this – many who had not previously found a way to serve and be involved. For some, this meant helping those less familiar with technology to navigate their way around new devices. Others are learning to broadcast sound and vision.

Other new areas for serving emerged: with the arrival of overseas visitors (and some locals, too!) community members have stepped up and provide language translations in Spanish, Bulgarian and Russian.

Giving and generosity feature deeply in the life of the Church. Members have given of their time and skills throughout the year. Shopping, cooking, driving to hospital appointments, prayer, phone calls – all are examples of generous giving from the Church community.

The Church made available the opportunity for its members to give financially to those in need during the pandemic, both locally and internationally. Their generous giving is being distributed in a variety of ways, such as food.

Leadership and pastoral care

As the Trustees worked with the leadership to navigate the issues thrown up by the coronavirus, it was clear that values of love and care were imperative. Given that meetings were impossible, the concern was how to live out these principles in practice, ensuring that friendships could not just continue but deepen also. They considered that loving and caring should be a way of life, not just 'done to' people. At the beginning of the lockdown in 2020, the Trustees had set up teams of support. As it transpired, these proved almost unnecessary – such was the outstanding level of desire among the Church community to love, care and support – and were quickly dissolved!

Out of the desire to encourage, foster and nourish friendships, a new way to exercise love and care has evolved, based around networks of friends and encompassing everyone who touches the life of the Church. These networks are cared for by a new team of leaders, entitled 'Encouragers', who nurture friendships and encourage others to do so, too. Creatively, these 'Encouragers' are finding ways to do this despite current restrictions, with many phone calls, 'Zoom' sessions, and one-to-one exercise walks around local parks!

The Church is guided by its senior Core Team, and the Trustees report that the formation of the Implementors Group has been successful in executing the direction set from that Team, sharing the weight and enhancing their capacity. Out of this Implementors Group have emerged a number of exciting initiatives that have contributed to the advance of the Church's aims and values, allowing the Church to continue to innovate, even though we have been 'locked-down'.

Training and Equipping

In the view of the Trustees, training is one of LifeLine's core activities. There are a number of courses that are regularly on offer, such as the parenting course and the marriage course, which have frequently been full! These are run by a variety of skilled and often professionally qualified volunteers who offer their time and expertise because they share LifeLine's vision of being an organisation that trains and equips people for life.

Lifeline Church
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Trustees' report (continued)
for the year ended 31 March 2021

Achievements and performance (continued)

Despite lockdown, LifeLine Church was able to run an online couples' course (Together 4 Life Course) during the summer of 2020, with some 20+ couples attending, from 3 different continents! This was a surprising benefit from the use of online technology.

LifeLine Church continues to provide courses for individuals wishing to decide whether they want to join the Church. These courses have continued, albeit online, including a separate session for younger people.

The students on the nine-month 'Doulos' training course graduated in July 2020. Its completion had proved challenging under lockdown, with some activities being curtailed. However, lockdown facilitated other important learning opportunities, such as observing at close quarters how a leadership team handle a global crisis! The three overseas students were finally all able to return home by August. The programme has been put on hold this year, pending changes in the virus situation.

Similarly, the annual residential training weekend for all leaders, scheduled for January 2021, was suspended.

A fresh training and equipping initiative have been the online 'Bible Studies,' which have allowed the Trustees to work out their goal from previous years to support members' understanding, valuing and enjoyment of the Bible. These 'Encount3er Bible Studies' have been extended and developed further into the 'TNT Think Tanks' - issues-based discussion groups, looking at, for example, what the Bible has to say about racial justice, environmental issues or homelessness. The Trustees have been delighted that this innovation has brought success in engaging new people who might not have sought involvement outside of the pandemic situation.

LifeLine Church has been a keen advocate of the Alpha Course and despite initial reservations, has successfully run not one, but two online courses!

Many who have journeyed towards LifeLine have sought support and training in foundational principles of the Christian faith, and so the 'Finding Solutions' course was developed. This is so successful that it has been run, albeit online, several times with the additional benefit of providing a place to train new leaders also.

LifeLine Members' Involvement Nationally and Internationally

During this year our Doulos Immersion students from Zimbabwe and Peru graduated in July.

Travel has been curtailed this year, but a number of fresh opportunities have arisen via the medium of Zoom, many of which allow for cross-pollination between a wide mix of partners. The Trustees have been thrilled that Prince Tommy Williams from Sierra Leone has been able to lead meetings for the Church.

Being online has enabled Terry King from Hagerstown, USA, to be the main speaker at one of the regular Sunday morning meetings, as well as at wider leaders' meetings. Additionally, two partners from Ukraine have also become regular attendees at these sessions and are creatively finding ways to be involved in the general life of the Church, despite the huge distances and time zone barriers.

John Singleton has been able to speak directly to partners in Sierra Leone, both in Freetown, and the very rural village of Punduru, via Zoom for the first time since a new phone mast was erected in this small settlement of some 2,000 villagers.

The Peaced Together team (on this craft-based personal development course birthed by a member of LifeLine Church) have overcome the challenges of Covid-19 by supporting their locations to adapt and have resourced them with live craft demos, classes, YouTube videos and zoom classes. Building for the future, they have adapted all their training for zoom, trained 7 locations for pilots of Junior P.T. and P.T. with Creative English materials and 3 new UK locations on their original course. They have had promotional opportunities speaking at conferences, and on radio and video broadcasts.

The 'Finding Solutions' Team has been invited to support a similar group in Albania and is delivering the course in Albanian.

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Trustees' report (continued)
for the year ended 31 March 2021

Achievements and performance (continued)

Members of LifeLine Church were able to participate in the online conference hosted by our sister charity, LifeLine Network International in late January 2021.

Outreach

Church members are hugely engaged in supporting the work in the community. Working in partnership with Community Resources, we support vulnerable families in the community through the Community Hub @ Castle Point. The project offers practical support and friendship to some of the most vulnerable people in our local community, helping them to combat isolation and find a place of belonging. Although regular sessions were curtailed this year, a number of initiatives have drawn on the volunteering resources of LifeLine Church, bringing vital food supplies and social interaction to a large area of our local London Borough.

Everyone at LifeLine Church was saddened that the pandemic forced the closure of the Corner Coffee House. However, it continues to support its clientele via the Hub facilities and through personal connections with its former staff.

As mentioned in our plans for the future in our last report, one of the prominent buildings in our portfolio - Andrews Corner - became the focal point for our community outreach at Christmas. Focused on the theme of 'Hope for Christmas', LifeLine Church successfully raised funding (aided by support from the London Borough of Barking and Dagenham) for a huge Christmas Tree to be erected on the pavement outside the former furniture shop, for all to enjoy. Teams of volunteers chatted to local residents and shoppers and provided outdoor craft activities for young children. It was tremendously popular with everyone.

To accompany this, members of LifeLine Church created and produced a Zoom-based choir singing 'A Light Will Always Shine', which was played as part of the live streaming of the lighting of the Christmas Tree.

LifeLine Church purchased a large number of candles, symbolising hope and light, which were distributed to neighbours to display at Christmas. Members reported that this proved to be a source of real pleasure to recipients and greatly improved friendships.

Young People

The strong Youth Team supports and develops young people, both from within the Church and the local community. This year has proved a challenge, given that much of the interactions needed to take place online, a medium not always comfortable for many, given the shy or self-conscious nature of teenagers. The team have nevertheless created a vibrant programme of teaching, worship and prayer, all designed to overcome the hurdles.

It was clear that a gap in provision existed for those between the ages of 18 to 30 and so this year has seen the emergence of an innovative grouping for these young adults, with exciting opportunities to develop fresh leadership.

Children and Families

Children's Ministry is high on the agenda of the Trustees. The year-long pandemic situation has wrought changes and challenges for the large team of volunteers who work alongside children in all the age groups. Teams have provided materials for children to work with at home within the family. A number of initiatives have been used to draw the children into the Sunday morning sessions, particularly around the worship time.

Year 1 to Year 6 children enjoyed an afternoon in the local park in early September, which was a tremendous boost for their friendships.

In March 2021, the Trustees invited a national expert on Children's Ministry to speak (online) to the whole Church. She brought a genuine confidence-building approach, with very practical ways of fostering children's spiritual development.

Trustees' report (continued)
for the year ended 31 March 2021

Achievements and performance (continued)

Separately, but alongside this, has birthed a fresh sense that spiritual development among families and children is vital. The application of this is presently being worked through.

Buildings

The Charity holds the freehold title to two properties in the local area in which it is based and engages a local property management organisation to help in this. The Trustees are exploring ways to utilise these.

Plans are in operation to redesign part of these properties, and planning permission has been granted to proceed with demolition and the reconstruction of a brand-new community facility. Professionals have been engaged to advise and support the Trustees in seeing these brought to fruition.

In early 2021, a team undertook an envisioning exercise with a cross-church sample of people, to begin to heighten expectations of opportunities for this new facility.

Financial review

a. 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. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

LifeLine Church commit to setting aside at all times reserves to cover at least 3 months of operation, in the event of a drop in income.

Additional reserves can be allocated to projects agreed by the Trustees in line with the objectives of the Charity. Some funds will be ring-fenced for specific projects which are not time bound.

The Reserves policy will be reviewed in March every year when the new budget is being set.

c. Results for the year

LifeLine Church receives the majority of its income in the form of gifts and donations from its members and where appropriate these gifts are gift aided.

At the year end the Charity holds restricted reserves of £25,710 which are intended to be used towards any financial needs arising from the Covid-19 pandemic.

The Charity's unrestricted reserves include £2,531,334 of designated funds, which have been set aside by the Trustees for a specific project – the development of a building for use by both the Church and the community.

The Charity holds the freehold title to two properties in the local area in which it is based. The Trustees believe these assets will be used by the Charity to deliver on its charitable objects.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to these risks.

The main risk is that as LifeLine Church receives the majority of its income from gifts and donations made by members, this income may decrease at any time. Whilst the Trustees have no control over amounts given, it has been shown over many years that in fact giving by the church members has remained steady and that there have been high levels of generosity to meet needs.

Lifeline Church
(A company limited by guarantee)

Trustees' report (continued)
for the year ended 31 March 2021

Structure, governance and management

a. Constitution

The Charity is registered as a charitable company limited by guarantee, as well as a registered charity and as such is a non profit making organisation. It was incorporated on 29 September 2009 and its governing document is the Memorandum and Articles of Association.

b. Organisational structure and decision-making policies

Core Team

Overall responsibility for the spiritual leadership of the church. Members of the Core Team include 2 out of 4 Trustees. John Singleton, Mark Baiden, Avril McIntyre (Trustee), Neil Jaques (Trustee), Jamie Singleton. Additional Trustees: Ken Jarvis and Richard Griffin. As well as the quarterly Trustee meetings, they are involved in sub-groups (see below) delegated by Trustees/Core Team.

Sub Groups

Property sub group

Responsible for the different property negotiations. Delegated by Core Team. Regular reports to Core Team and Trustees. John Singleton, Nathan Singleton, Mark Baiden, Jamie Singleton.

Pastoral team

We have substantially increased the pastoral team over the last year. This team is responsible for the co-ordination and leadership of pastoral care across the church. Delegated by Core Team/Trustees. Neil & Christina Jaques (Trustee), Richard & Sue Griffin (Trustee), Phil & Elspeth Paisley, Avril McIntyre (Trustee), Mark & Teah Baiden, Sally & Grant Dixon, David & Tanya Farrugia, Miro & Mara Dospodinov, Dennis & Rachel Wright, Chris & Anna Page, Ginny & Moses Kpayser, Richard & Hannah Hylton, Gordon & Lucy Brewer, Jane & Jeremy Simmons, Michael & Charlotte Tizzard, Richard & Hannah Hylton, Andy & Leonie Garland, Daniel & Heidi Singleton.

Salary sub group

Primarily to review annual salary/benefits of John Singleton, Senior Leader. Meets annually. Delegated by Core Team/Trustees. Ken Jarvis (Trustee), Avril McIntyre (Trustee), Mark Baiden.

Implementers team

A new team was established in July 2019 to take responsibility for the administration and day to day running of the church. The team is led by Jamie Singleton and includes; Richard & Hannah Hylton (youth pastoral care), Elspeth Paisley (prayer), Phil Paisley (logistics), Anthony McKernan (communications), Richard & Sue Griffin (integration), Sally Dixon (community/evangelism), Nick Brewer (worship), Avril McIntyre (Trustee).

c. Related party relationships

Lifeline Church has inspired the development of 3 additional charities which have enabled an expansion of the original work of the Church. These are: Lifeline Network International; Lifeline Community Projects; and Community Resources for Change. These charities are all independent from Lifeline Church, but do have representatives on their Boards of Members of the Church. They provide essential and inspiring projects which reach many hundreds of people locally, nationally and internationally.

d. Risk management

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Lifeline Church
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Trustees' report (continued)
for the year ended 31 March 2021

Plans for future periods

The Trustees continue to review the activities of the Church on an ongoing basis. Trustees seek to promote regular review as standard, and the effectiveness of all activities will continue to be scrutinised through the leadership, Core Team and Trustees and the Implementers Group.

Over the course of the year, they and the Leadership Team have looked for opportunities to develop new and emerging leaders, one example of which are the new pastoral team of 'Encouragers'; the team is in its early stages and is planned to continue.

The success of the Encount3r Bible Studies and TNT Think Tanks in the early part of this year has prompted the Trustees to build further on these and we expect similar projects to be rolled out next year; for example, further Bible studies are planned – this time with apprentices, to facilitate growth and development of members' confidence and skills. The Trustees are still considering an additional roll out of the Walk Thru the Bible course (this time covering the New Testament) and hope that this might be possible if the pandemic situation improves over time.

The Trustees are enthusiastic about the formation of the 'Under 30s' group and are looking to see how it might prompt creative and inspiring approaches to all areas of Church life, going forward.

As mentioned above, work is in progress to develop the buildings owned by LifeLine Church, and we leave this financial year in the process of consultation with professionals regarding the best way forward. We eagerly await reports, evaluations and the outcome of funding opportunities, and continue to envision the Church and local community into its possibilities as a hub for everyone. The Trustees have begun to view all the properties as a form of 'campus' and will be exploring how to take this forward.

Families remain high on the agenda for the forthcoming year and the Trustees anticipate a strengthening of spiritual life within them.

Another Together 4 Life Course is being planned for the start of the new financial year.

The Children's Ministry Team continue to explore how the work with children might develop, given the restrictions of lockdown.

The year-long pandemic has presented serious challenge throughout this financial year and we cannot predict what things will look like in the months ahead. The Leadership Team have commenced a review of how the Church might move forward, with technology providing opportunities for forms of 'hybrid' meetings, informed by Government guidance. When this is complete, it will have implications for all areas of Church life.

Trustees choose at all times to stand on LifeLine's values and principles. They regard these as essential foundations for the Church as it pursues life during the pandemic and beyond; essential to guide creative initiatives, and essential for the spiritual health of everyone who is part of LifeLine. These convictions allow us to remain a resource to our wider communities and, in the spirit of generosity, to produce and give more than we consume.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

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Trustees' report (continued)
for the year ended 31 March 2021

Statement of Trustees' responsibilities

The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial 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 Charity and of its income 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees on
their behalf by:

23/6/21

and signed on



A McIntyre
Trustee

Lifeline Church
(A company limited by guarantee)

**Independent examiner's report
for the year ended 31 March 2021**

Independent examiner's report to the Trustees of Lifeline Church ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and 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 the Charity 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 the Charity's accounts 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 Charity'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 (enter body here), 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 the Charity 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



S Robinson

Dated: 7 July 2021

BA FCA FCIE DChA MCMI

Kreston Reeves LLP
Chartered Accountants
Chatham

Lifeline Church
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	530,249	35,858	566,107	516,387
Charitable activities	4	4,750	-	4,750	6,000
Investments	5	8,126	-	8,126	8,479
Other income	6	-	-	-	40,576
Total income		543,125	35,858	578,983	571,442
Expenditure on:					
Charitable activities	8	367,985	10,148	378,133	518,500
Total expenditure		367,985	10,148	378,133	518,500
Net movement in funds		175,140	25,710	200,850	52,942
Reconciliation of funds:					
Total funds brought forward		2,506,194	-	2,506,194	2,453,252
Net movement in funds		175,140	25,710	200,850	52,942
Total funds carried forward		2,681,334	25,710	2,707,044	2,506,194

The notes on pages 15 to 28 form part of these financial statements.

**Balance sheet
as at 31 March 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	1,130,487	1,103,323
Current assets			
Debtors	12	27,659	24,900
Cash at bank and in hand		1,565,687	1,415,389
		<u>1,593,346</u>	<u>1,440,289</u>
Creditors: amounts falling due within one year	13	(16,789)	(37,418)
Net current assets		<u>1,576,557</u>	<u>1,402,871</u>
Total net assets		<u><u>2,707,044</u></u>	<u><u>2,506,194</u></u>
Charity funds			
Restricted funds	14	25,710	-
Unrestricted funds	14	2,681,334	2,506,194
Total funds		<u><u>2,707,044</u></u>	<u><u>2,506,194</u></u>

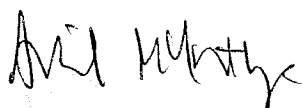
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 23/6/21 and signed on their behalf by:



A McIntyre
Trustees

The notes on pages 15 to 28 form part of these financial statements.

Lifeline Church
(A company limited by guarantee)

Statement of cash flows
for the year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities (note 17)	<u>171,654</u>	<u>29,583</u>
Cash flows from investing activities		
Dividends, interests and rents from investments	8,126	8,479
Purchase of tangible fixed assets	<u>(29,482)</u>	<u>(268,881)</u>
Net cash used in investing activities	<u>(21,356)</u>	<u>(260,402)</u>
Change in cash and cash equivalents in the year	150,298	(230,819)
Cash and cash equivalents at the beginning of the year	<u>1,415,389</u>	<u>1,646,208</u>
Cash and cash equivalents at the end of the year	<u><u>1,565,687</u></u>	<u><u>1,415,389</u></u>

The notes on pages 15 to 28 form part of these financial statements

Notes to the financial statements
for the year ended 31 March 2021

1. General information

Lifeline Church is a Charitable Company limited by guarantee incorporated in England and Wales. The registered office is Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS. The Charity's principal objectives are as set out in the Trustees Report on page 2.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Lifeline Church 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.

2.2 Company status

The Charity is a Charitable Company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

2.3 Going concern

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Whilst the impact of the Covid-19 pandemic has been assessed by the Trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the Charity's future activities. However, taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

**Notes to the financial statements
for the year ended 31 March 2021**

2. Accounting policies (continued)

2.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.6 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.

**Notes to the financial statements
for the year ended 31 March 2021**

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following bases:

Freehold property	- not depreciated
Plant and machinery	- 25% straight line
Motor vehicles	- 25% straight line
Fixtures and fittings	- 25% straight line
Computer equipment	- 25% straight line

2.8 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.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

Notes to the financial statements
for the year ended 31 March 2021

2. Accounting policies (continued)

2.11 Financial instruments

The Charity 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.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations and gifts	495,249	35,858	531,107	516,387
Grants	35,000	-	35,000	-
	<u>530,249</u>	<u>35,858</u>	<u>566,107</u>	<u>516,387</u>
Total 2020	<u>514,137</u>	<u>2,250</u>	<u>516,387</u>	

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable rental income	4,750	4,750	6,000
	<u>6,000</u>	<u>6,000</u>	
Total 2020	<u>6,000</u>	<u>6,000</u>	

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Interest receivable	8,126	8,126	8,479
	<u>8,479</u>	<u>8,479</u>	
Total 2020	<u>8,479</u>	<u>8,479</u>	

Lifeline Church
(A company limited by guarantee)

**Notes to the financial statements
for the year ended 31 March 2021**

6. Other income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Sundry income	-	-	127
Write off of property vacant possession creditor	-	-	40,449
	<u>-</u>	<u>-</u>	<u>40,576</u>
Total 2020	<u>40,576</u>	<u>40,576</u>	

7. Analysis of grants

	Grants to Institutions 2021 £	Grants to Individuals 2021 £	Total funds 2021 £	Total funds 2020 £
Grants payable	98,200	11,310	109,510	107,467
	<u>98,200</u>	<u>11,310</u>	<u>109,510</u>	<u>107,467</u>
Total 2020	<u>101,649</u>	<u>5,818</u>	<u>107,467</u>	

Of the total grants paid in this financial year £1,830 (2020: £2,250) relates to restricted funds, with the balance of £107,680 (2020: £105,217) being in respect of general unrestricted funds.

8. Analysis of expenditure by activities

	Direct costs 2021 £	Grants payable 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	264,120	109,510	4,503	378,133	518,500
	<u>264,120</u>	<u>109,510</u>	<u>4,503</u>	<u>378,133</u>	<u>518,500</u>
Total 2020	<u>409,413</u>	<u>107,467</u>	<u>1,620</u>	<u>518,500</u>	

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	126,519	126,519	177,702
Depreciation	2,318	2,318	2,206
Printing, postage and stationery	3,246	3,246	2,942
Office expenses	13,678	13,678	7,806
Travel and subsistence	7,106	7,106	13,680
Establishment expenses	11,044	11,044	45,885
Ministry support	68,987	68,987	72,379
Other direct costs	10,993	10,993	54,485
Sundry expenses	5,884	5,884	14,144
Legal and professional fees	14,345	14,345	19,209
Profit on sale of fixed assets	-	-	(1,025)
	264,120	264,120	409,413
Total 2020	409,413	409,413	

Analysis of support costs

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Accountancy fees	360	360	360
Independent examination fees	1,320	1,320	1,260
Legal fees	2,823	2,823	-
	4,503	4,503	1,620
Total 2020	1,620	1,620	

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

9. Staff costs

	2021 £	2020 £
Wages and salaries	116,407	160,399
Social security costs	8,139	14,420
Pension costs	1,973	2,883
	<u>126,519</u>	<u>177,702</u>

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Employees	<u>5</u>	<u>6</u>

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration and benefits received by the Charity's key management personnel, during the financial year, including employer's national insurance contributions, amounted to £70,562 (2020: £122,369).

10. Trustees' remuneration and expenses

During the financial year, A McIntyre, Trustee, received £15,798 (2020: £66,786) in remuneration and benefits, including employer's national insurance contributions, as well as £263 (2020: £1,316) in employer's pension contributions, in her capacity as Church Coordinator. The legal authority for the remuneration is set out in the Charity's Memorandum and Articles of Association

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

Notes to the financial statements
for the year ended 31 March 2021

11. Tangible fixed assets

	Freehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation						
At 1 April 2020	1,099,371	63,588	15,269	6,032	6,122	1,190,382
Additions	24,851	2,291	-	-	2,340	29,482
Disposals	-	-	-	-	(2,046)	(2,046)
At 31 March 2021	<u>1,124,222</u>	<u>65,879</u>	<u>15,269</u>	<u>6,032</u>	<u>6,416</u>	<u>1,217,818</u>
Depreciation						
At 1 April 2020	-	62,021	15,269	6,032	3,737	87,059
Charge for the year	-	1,015	-	-	1,303	2,318
On disposals	-	-	-	-	(2,046)	(2,046)
At 31 March 2021	<u>-</u>	<u>63,036</u>	<u>15,269</u>	<u>6,032</u>	<u>2,994</u>	<u>87,331</u>
Net book value						
At 31 March 2021	<u>1,124,222</u>	<u>2,843</u>	<u>-</u>	<u>-</u>	<u>3,422</u>	<u>1,130,487</u>
At 31 March 2020	<u>1,099,371</u>	<u>1,567</u>	<u>-</u>	<u>-</u>	<u>2,385</u>	<u>1,103,323</u>

On transition to FRS 102 the Charity took advantage of the option to use a previous valuation for freehold land and buildings as the deemed historical cost.

Included in land and buildings are properties which could be considered as investment properties under FRS 102, however, the intention is to develop these properties for the Charity's own use as soon as is possible and so the Trustees consider the move to show these properties as investment properties in the short-term to be an undue cost or effort.

12. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	41	41
Prepayments and accrued income	27,618	24,859
	<u>27,659</u>	<u>24,900</u>

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

13. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	2,998	4,356
Other creditors	12,471	30,602
Accruals and deferred income	1,320	2,460
	<u>16,789</u>	<u>37,418</u>
	2021 £	2020 £
Deferred income at 1 April 2020	1,200	-
Resources deferred during the year	-	1,200
Amounts released from previous periods	(1,200)	-
Deferred income at 31 March 2021	<u>-</u>	<u>1,200</u>

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Main hall development	2,356,194	-	-	175,140	2,531,334
General funds					
General funds	150,000	543,125	(367,985)	(175,140)	150,000
Total Unrestricted funds	<u>2,506,194</u>	<u>543,125</u>	<u>(367,985)</u>	<u>-</u>	<u>2,681,334</u>
Restricted funds					
Gifts for individuals in need	-	1,830	(1,830)	-	-
Special Offering - Covid needs	-	34,028	(8,318)	-	25,710
	<u>-</u>	<u>35,858</u>	<u>(10,148)</u>	<u>-</u>	<u>25,710</u>
Total of funds	<u>2,506,194</u>	<u>578,983</u>	<u>(378,133)</u>	<u>-</u>	<u>2,707,044</u>

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Unrestricted funds					
Designated funds					
Main hall development	2,303,252	-	-	52,942	2,356,194
General funds					
General funds	150,000	569,192	(516,250)	(52,942)	150,000
Total Unrestricted funds	<u>2,453,252</u>	<u>569,192</u>	<u>(516,250)</u>	<u>-</u>	<u>2,506,194</u>
Restricted funds					
Gifts for individuals in need	-	2,250	(2,250)	-	-
Total of funds	<u>2,453,252</u>	<u>571,442</u>	<u>(518,500)</u>	<u>-</u>	<u>2,506,194</u>

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	2,356,194	-	-	175,140	2,531,334
General funds	150,000	543,125	(367,985)	(175,140)	150,000
Restricted funds	-	35,858	(10,148)	-	25,710
	<u>2,506,194</u>	<u>578,983</u>	<u>(378,133)</u>	<u>-</u>	<u>2,707,044</u>

Lifeline Church
(A company limited by guarantee)

Notes to the financial statements
for the year ended 31 March 2021

15. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds	2,303,252	-	-	52,942	2,356,194
General funds	150,000	569,192	(516,250)	(52,942)	150,000
Restricted funds	-	2,250	(2,250)	-	-
	<u>2,453,252</u>	<u>571,442</u>	<u>(518,500)</u>	<u>-</u>	<u>2,506,194</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,130,487	-	1,130,487
Current assets	1,567,636	25,710	1,593,346
Creditors due within one year	(16,789)	-	(16,789)
Total	<u>2,681,334</u>	<u>25,710</u>	<u>2,707,044</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	1,103,323	1,103,323
Current assets	1,440,289	1,440,289
Creditors due within one year	(37,418)	(37,418)
Total	<u>2,506,194</u>	<u>2,506,194</u>

Notes to the financial statements
for the year ended 31 March 2021

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	200,851	52,941
Adjustments for:		
Depreciation charges	2,318	2,206
Dividends, interests and rents from investments	(8,126)	(8,479)
Decrease/(increase) in debtors	(2,759)	6,672
Decrease in creditors	(20,629)	(23,758)
Net cash provided by operating activities	171,654	29,583

18. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	1,565,687	1,415,389
Total cash and cash equivalents	1,565,687	1,415,389

19. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	1,415,389	150,298	1,565,687
	1,415,389	150,298	1,565,687

20. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £1,973 (2020 - £2,883). Contributions totalling £492 (2020 - £Nil) were payable to the fund at the Balance sheet date and are included in creditors.

Notes to the financial statements
for the year ended 31 March 2021

21. Related party transactions

Christina Jaques, the wife of Neil Jaques, a Trustee, received £15,615 (2020: 15,640) in remuneration, including £251 (2020: £254) as pension contributions during the year for her role as the Finance Manager.

During the year Ministry support payments were paid, totalling to £54,501 (2020: £54,267).

During the year the Charity had the following transactions with Lifeline Network International (LNI), a charity of which Avril McIntyre is also a Trustee:

- Tithe payments paid to LNI of £98,200 (2020: £101,657).
- Expenses were recharged to LNI totalling £420 (2020: £7,403).
- Salary costs were recharged to LNI totalling £13,620 (2020: £19,995).
- Expenses were recharged from LNI totalling £4,417 (2020: £17,501).
- Salary costs were recharged from LNI totalling £20,412 (2020: £20,246).
- At the Balance sheet date LC owed a balance of £9,661 to LNI (2020: £9,242).

During the year the Charity had the following transactions with Lifeline Community Projects (LCP), a charity of which Avril McIntyre and Neil Jaques are also Trustees:

- Expenses were recharged to LCP totalling £Nil (2020: £2,702).
- Expenses were recharged from LCP totalling £18,743 (2020: £52,411).
- At the Balance sheet date LC owed a balance of £364 to LCP (2020: £165).

During the year the Charity had the following transactions with Community Resources for Change (CRC), a charity of which Avril McIntyre is also a Trustee:

- Expenses were recharged to CRC totalling £27,995 (2020: £13,080).
- Expenses were recharged from CRC totalling £355 (2020: £1,577).
- At the Balance sheet date there were no balances outstanding between LC and CRC.

During the year the Charity had the following transactions with Valence Group Limited (VGL), a company of which Avril McIntyre is also a Director:

- Expenses were recharged from VGL totalling £15,372 (2020: £115,407).
- At the Balance sheet date there were no balances outstanding between LC and VGL (2020: £18,197).