

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)

Contents

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 10
Independent examiner's report	11
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 - 28

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
(A company limited by guarantee)

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
(A company limited by guarantee)

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.

Lifeline Church
(A company limited by guarantee)

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
(A company limited by guarantee)

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.

Lifeline Church
(A company limited by guarantee)

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>

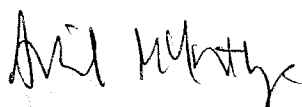
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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>4,750</u>	<u>4,750</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>8,126</u>	<u>8,126</u>	
Total 2020	<u>8,479</u>	<u>8,479</u>	

**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).