

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

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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 plumblime 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

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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.

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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.

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: 24/03/25

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
Total 2024	93,382	17,843	111,225	

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

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
Total 2024	1,084,870	17,426	1,102,296	

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
Total 2024	973,917	111,225	17,154	1,102,296	

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
(A company limited by guarantee)

**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	<u>2,907,796</u>	<u>73,304</u>	<u>7,000</u>	<u>2,884</u>	<u>13,815</u>	<u>3,004,799</u>
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	<u>-</u>	<u>72,677</u>	<u>7,000</u>	<u>2,884</u>	<u>12,338</u>	<u>94,899</u>
Net book value						
At 31 March 2025	<u>2,907,796</u>	<u>627</u>	<u>-</u>	<u>-</u>	<u>1,477</u>	<u>2,909,900</u>
At 31 March 2024	<u>1,696,159</u>	<u>3,366</u>	<u>-</u>	<u>-</u>	<u>3,441</u>	<u>1,702,966</u>

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Notes to the financial statements
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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

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Notes to the financial statements
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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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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>

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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.

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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

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Notes to the financial statements
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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

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**Notes to the financial statements
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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

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Notes to the financial statements
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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

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**Notes to the financial statements
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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.

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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

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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.