



Annual Report 2024

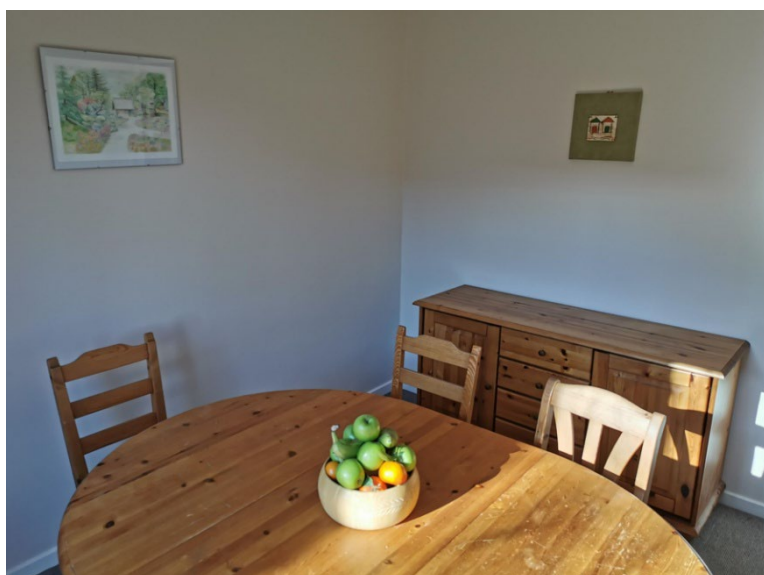


**DIRECTORS' AND TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

**Charity Number 1150977
Company Number 08179414**

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(this is also the registered office address)

CHAIRMAN'S FOREWORD

It amazes me that a year has already passed since I wrote my first message as Chair of Lifeline Harrogate. At the time, I wrote about; Lifeline's 10th anniversary in 2023; that we had opened another house and that despite difficulties in raising money in the charity sector, we had successfully met our financial targets. With God's grace, it was a hugely successful year, and one that would be hard to follow.

Well, I'm delighted and thankful to report that 2024 was equally successful, where we opened a 7th house for another three residents and managed to secure the funding we needed to not only continue to function but also develop what we offer to our residents. This is no mean feat in the current economic climate.

On behalf of the Board of Trustees I would like to thank all those who supported us either financially, with their time or in any other way. Also, thanks must also go to Green Pastures for providing us with another house in 2024 and of course to Carl and the fantastic Lifeline team for all their hard work and dedication, sometimes in the face of adversity. In closing, our thoughts, thanks and prayers must go to all our wonderful residents who work so hard to regain stability in their lives by trusting us to guide them on their journey. Long may this continue. All this being achieved through God's Good Grace.



ROGER ELLIOTT - CHAIRMAN



CHARITY OBJECTIVES

Our primary objective is the relief of need and poverty of homeless people in the Harrogate District by providing accommodation.

Our secondary objective is to help our residents move towards the ultimate goal of independence. We do this in many ways:

Help to restore family and personal relationships

Prevent isolation

Encourage social interaction

Encourage volunteering, training, education and employment

Provide 1-1 support on a day to day, week to week basis

Take a trauma-informed approach

Keep people safe

A residential address helps massively with finding work

10 hours of meaningful activity per week

Take residents to medical appointments

Help sort out finances and benefits

Take residents on a monthly well-being outing





CHIEF EXECUTIVE'S REPORT

A MESSAGE FROM OUR CO-FOUNDER & CEO

At Lifeline we are passionately committed to following a community and family model. This summer we received training from the NHS Complex Emotional Needs team, and they felt our model of relational repair by way of “love, connection and compassion” was the most effective way of healing the impact of relational trauma, which is applicable to so many of our residents, and is so often a reason for homelessness. As a testimony to this we still have some ex- residents coming to our events, one who left Lifeline for his own flat 7 years ago.

In 2024 Lifeline housed 27 residents over 6558 nights. When it comes to meaningful activity our residents exceeded our expectations that they would do 10 hours of meaningful activity per week per person, with the average being 10.66. Some of this meaningful activity is from external agencies but we are now providing more and more of this ourselves.



IMPACT SNAPSHOT

27

Residents housed

6558

Nights in a safe and
comfortable home



CHIEF EXECUTIVE'S REPORT continued

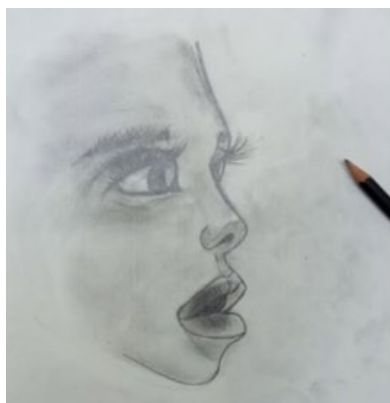
In 2024 we provided 18 weeks of educational training, involving over 44 hours of learning, in conjunction with North Yorkshire Adult Learning, with an average attendance of 6 residents.

Our weekly Peer Support Group (PSG) is proving very popular with an average attendance of over 11 residents, compared to only 4 residents in 2023 when we first launched it. During 2024 we delivered 48 PSG sessions each with a different pre-prepared topic underpinning the session.

Our fortnightly lunch clubs, which follow on from PSG, are regularly attended by over 20 people, including residents, staff, volunteers and trustees.

We provide a monthly outing to a place of interest and this year we had our first residential outing at Holy Rood house in Thirsk in October, which was attended by 10 residents. Nine out of the ten said they were positively impacted by it.

Georgie Good, our co-founder, runs fortnightly art classes for residents.



IMPACT SNAPSHOT

26

Lunch Clubs in 2024

12

wellbeing outings for
our residents

1st

Residential visit in the
history of Lifeline



CHIEF EXECUTIVE'S REPORT continued

Lifeline is therefore so much more for our residents than a room in a shared house. Around 90% of our residents have a good move-on outcome because of the work we do with them whilst they are with us.

One departing resident in 2024 summed it up when he said "I have the feeling of being part of a supportive community and having the confidence to change the direction of my life". He is now a full-time foreman for a logging company.

During the year we have added an additional three-bedroom house and can now accommodate & support 21 residents. Once again, we are very grateful for the support from Green Pastures to enable us to increase our service offering in this way.

We have also initiated an intense focus on embedding policies and procedures into every aspect of our operations in anticipation of the details which will emerge soon as to what is expected of us under the Supported Housing (Regulatory Oversight) Act 2023.

In the spring we purchased a Ford Transit van which has 6 seats, which provides a great way of transporting some residents to our monthly outings, and also provides us with a useful vehicle for moving furniture etc. We are committed to maintaining our houses to a high standard and this helps us be able to respond quickly.

Homelessness is such a desperate thing for anyone to experience, but somehow in a prosperous town like Harrogate it bites even harder. We are so blessed that we at Lifeline can be part of the solution to enabling people to live a better life than this.

"Is not this the kind of fasting I have chosen: Is it not to share your food with the hungry and to provide the poor wanderer with shelter when you see the naked, to clothe them, and not to turn away from your own flesh and blood" Isaiah 58 6-7

Carl Good

Carl Good, CEO

IMPACT SNAPSHOT

1

New Lifeline 3-bedroom
house in 2024

21

Fully furnished
bedrooms

1

New Lifeline van



VOLUNTEERS & ACTIVITIES

We continue to be grateful to our 11 volunteers for the time and knowledge they give to our Charity. This year our monthly programme of wellbeing activities was complemented by a 2 day outing to Holy Rood in Thirsk and we are thankful for the funding we received to make this possible. It meant we could offer the trip to our residents at no cost so there was no barrier to their participation.



Our programme of monthly 'wellbeing' outings has really taken off this year and the events are so well attended. The programme in 2024 included outings to Fountains Abbey, the Yorkshire Wildlife Park, York Go-karting. Ten-pin bowling, Harrogate climbing centre, Saltburn by the Sea, Middleham, Golf driving range. These help our residents with their social skills and often the feedback is they are doing things they never had the chance to do in childhood.



OUR LIFELINE HOUSES



In 2024 Lifeline opened a 7th house and we are now 70% towards the target of 10 houses. We partner with Green Pastures, a Christian Social Enterprise, who buy the houses for us and Lifeline then leases them on an arms-length basis.



All houses have the following features:

- ✓ Fire alarms, fire extinguishers and emergency lighting
- ✓ Video doorbells for security
- ✓ Appliances PAT tested and regularly replaced

All houses have the following features:

- ✓ Each resident has their own lockable bedroom
- ✓ Outside seating space for fresh air and gardening opportunities
- ✓ Professionally cleaned



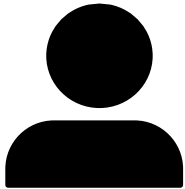
“Really helped me at a stage in my life where I felt I had lost everything. It gave me hope and a roof – a safe haven I can nurture myself back on my feet ready to go out there in the world and hopefully make a small difference – thank you” Lifeline Resident

“I would just like to say thank you to the Lifeline team for providing not only a house, but a house that feels like a home. Lifeline Resident

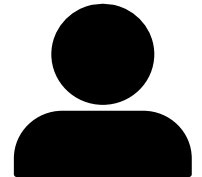
OUR RESIDENTS

Lifeline provides move-on accommodation for those people who have been formerly homeless, to equip them to be able to live independently. We house men and women between the ages of 18 and 70. The vast majority of our residents have a local connection. Intensive housing management is provided to ensure residents maintain their accommodation. In 2024 we housed 27 residents. Here are just a few of their comments in our November 2024 resident feedback questionnaire.

"I dread to think where I would be now if it wasn't for Lifeline – words cannot explain"



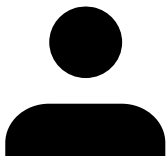
"Just to say thanks for helping me and giving me love and support. I have felt I've kept my independent spirit but also accepted help"



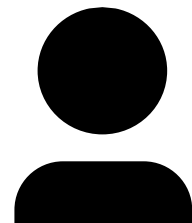
"I feel like I have or am having the time to find out who I am and who I want to be as a person"



My support worker has really helped me deal with emotions I struggle to deal with myself.



I am getting an excellent chance to cope in life and be independent



FUNDRAISING

Our primary annual income is from Housing Benefit, but this alone does not meet all of our costs due to the additional support we provide for our residents. Therefore, each year we are reliant on grants, donations and regular giving to be able to continue to provide additional support to our residents. A weekly Peer Support Group and education classes, Fortnightly lunch club, a monthly wellbeing outing, gym passes and food boxes are only possible with the receipt of grants and donations.

It is these additional activities that forge a sense of community amongst our residents and lead to the good outcomes we are able to achieve with our residents. The Peer Support Group in particular has gone from strength to strength and now has high attendance rates compared to when it started out. The education classes that are linked to this are enabling residents to have skills and qualifications that employers are looking for.

As a small team we don't have the capacity for organising lots of events but we know its important not only to generate donations but also so that more people learn about the work we do in their town. We always have good discussions that often lead to people volunteering for us or making a regular monthly donation to Lifeline.

Pictured - street collection in Harrogate Town Centre at Christmas time.



We are continually trying to increase monthly donations via Standing Orders as this enable us to plan for the future as it is regular income. People can sponsor a room which involves paying for the things that are not covered by housing benefit. Our plans for 2025 include signing up to Easyfundraising and another sponsored cycle ride by our CEO, Carl Good.

We are extremely grateful to all who have supported Lifeline in 2024. Thank you!

LIFELINE (HARROGATE) LIMITED

DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report and the unaudited accounts for the year ended 31 December 2024.

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISORS

Lifeline (Harrogate) Limited is a company limited by guarantee and is a registered charity. The Charity was registered on 27 February 2013 (Number 1150977). The company was incorporated on 14 August 2012 (Number 08179414).

The registered office and operating address is: -

Lifeline (Harrogate) Limited
Harrogate Community House,
46-50 East Parade
Harrogate
North Yorkshire
HG1 5RR

The Charity trustees (who are also the Members of the Charity and the Directors of the company), who served during the year and up to the date of this report, were: -

Mrs Andrea Bird	(appointed 14-03-24, resigned 03-02-25)
Mrs Rosemary Gosling	(appointed 10-10-24)
Mr Jeffrey Mark Jones	(resigned 11-11-24, reappointed 11-11-24)
Mr David John Collett	(resigned 18-01-24)
Mr Carl Michael Good	(resigned 11-11-24, reappointed 11-11-24)
Mr Thierry Nanou	
Mr Roger Elliott	
Mr Gavin Smith	(appointed 16.12.24)

None of the trustees has any beneficial interest in the company.

Independent Examiner: Sarah Wearing, FCA, DChA
HPH, Chartered Accountants
Conyngham Hall Business Centre
Bond End
Knaresborough
HG5 9AY

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

LIFELINE (HARROGATE) LIMITED

DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association amended 20 February 2013. It has no share capital and the liability of each member in the event of winding-up is limited to £10.

Recruitment and Appointment of the Trustees and Executive Committee Members

In the year under review there have been 8 trustees. Trustees are also the directors of the company. Further trustees may be appointed by the existing trustees as necessary providing there is a minimum of 3 trustees. Trustees must be members of the Charity. One third of the trustees retire at each AGM. Decisions are confirmed by a majority vote of the trustees in attendance at a trustee meeting. Trustee meetings are held as necessary to urgently progress the Charity's objectives and at least quarterly.

Trustee induction and training

Trustees are interviewed and formal written references are taken up prior to appointment. All the trustees are required to complete at least a basic level of Safeguarding training as part of their induction and are made aware of the Charities Commission Fit and Proper Persons guidance and have signed a declaration of eligibility.

Management

Day to day management and service delivery during the year has been the responsibility of the co-founder and CEO Mr Carl Good, who is himself also a Trustee and who maintains regular contact with the other Trustees. Carl Good is an Accredited Member of the National Residential Landlords Association. Lifeline work in partnership with Green Pastures (CBS) Limited, a Christian social enterprise and the purchaser of our homes. We are able to access the combined expertise of not only Green Pastures but also 90 partners nationwide, all housing the homeless. There is an annual conference to share best practice. The Charity also employs 5 Housing Support Officers in pursuance of its service delivery.

Risk Management

The trustees regularly review the risks faced by the Charity and are satisfied that appropriate policies and procedures are in place.

OBJECTIVE AND ACTIVITIES

Lifeline (Harrogate) Limited is a Christian charity. Its objectives are:

- The relief of need and poverty of homeless people in Harrogate district by providing accommodation, education, training, personal development opportunities, counselling, mentoring and advice.
- To develop the capacity, skills and capabilities of such persons on their journey to independent living.
- To carry out all the above as a practical outworking of the Christian faith.

Lifeline (Harrogate) Limited has accessed residential property to meet the needs of the homeless in Harrogate by acting as a partner of another charity, Green Pastures CBS Limited ("Green Pastures"). When a suitable premises (typically a 3 bedroomed house) is identified it is acquired by Green Pastures and leased to Lifeline on a short (typically 6 year) lease which is cancellable by serving 12 months' notice. Lifeline then deploys these properties in pursuit of its objectives above. We employ support workers and engage with volunteers to work with, mentor and support our Residents to further pursue the objectives, as set out in Page 3 of this Annual Report. Our first property opened in 2013 and in 2024 we opened our 7th property. Each has 3 bedrooms, allowing the charity to house 21 individuals currently.

LIFELINE (HARROGATE) LIMITED

DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Public Benefit

When reviewing the aims and objectives of the Charity, and in planning future activities, the trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

ACHIEVEMENTS AND PROGRESS

We are pleased to look back on 2024 as another successful year for the Charity, growing our number of houses and our support activities. Our activities and highlights are set out in our CEO's report on pages 4 to 6 of this Annual Report.

FINANCIAL REVIEW

2024 was a challenging year but Lifeline has performed well, increasing the scope of its care and support whilst maintaining a tight control of costs.

Total income was £424,000, being 23% higher than last year as our property and resident count grew. Lifeline continues to be substantially funded by Housing Benefit related receipts, which in 2024 accounted for 63% of total income (2023:61%). Much of the remainder of our income comes from grants and donations from supporting charities and individuals. Our Grants & donations income grew from £115,000 last year to £135,000 in 2024.

Total expenditure was £400,000, being 25% or £80,000 higher than last year (2023: £320,000), a significant increase over the previous year, but necessary as Lifeline grows. Support to residents was extended and Lifeline steadily forged ahead acquiring a 7th property. Housing and support costs were thereby £42,000 higher. There were also increased costs in depreciation following the acquisition of a van to support our work, and the working hours of our CEO and administrator were increased. Smaller increases also arose in our accountancy costs and in our health, safety and compliance costs.

The surplus in 2024 was £24,000 (2023: £23,000) and represents less than 6% of our total income. Our cash reserves at the year-end were £92,000, slightly below last year (£116,000) and slightly below our target of 3 months of costs (targeted at £100,000).

RESERVES POLICY

In accordance with Charity Commission guidance, the trustees have considered the reserves needs of the Charity and have established policy whereby unrestricted funds neither committed nor invested in tangible fixed assets (ie free cash reserves) held by the Charity should equate to a minimum of three months of ongoing cash operating costs. This is currently targeted at £100,000. At the end of the year a separate cash reserve of £92,506 was held, compared with £116,300 held last year. The trustees will review the reserves policy annually.

GOING CONCERN

The trustees are satisfied that the accounts should be prepared on a going concern basis.

PRINCIPAL FUNDING SOURCES

The largest funding source towards the operating costs of the Charity in the year has been Housing Benefits received, totalling £269,000 and representing 63% of the total. Grants from charitable trusts were £109,000 or 26% of the total with the balance, after a small element of bank interest received, arising from resident rents and donations from individuals, businesses and churches.

LIFELINE (HARROGATE) LIMITED

DIRECTORS' AND TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity as at the end of the financial year and of the surplus or deficit of the Charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with applicable law. 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.

SMALL COMPANY RULES

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies. It was approved by the Board and signed on its behalf.

Mr Roger Elliott
Director and Trustee

31 March 2025

LIFELINE (HARROGATE) LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LIFELINE (HARROGATE) LIMITED

I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2024 which are set out on pages 16 to 25.

This report is made solely to the Charitable Company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and the charitable company's trustees as a body in accordance with section 154 of the Charities Act 2011.

My independent examiner's work has been undertaken so that I might state to the Charitable Company'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 Charitable Company, the Charitable Company's members as a body and the Charitable Company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act')

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of the Institution of Chartered Accountants in England and Wales, 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 Company 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.

Sarah Wearing, FCA, DChA
15 August 2025

HPH, Chartered Accountants
Conyngham Hall Business Centre
Bond End
Knaresborough
HG5 9AY

LIFELINE (HARROGATE) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024 (Including Income and Expenditure Account)

	NOTE	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS 2024	TOTAL FUNDS 2023
Income from:		£	£	£	£
Donations & grants	3	64,234	70,283	134,517	115,258
Charitable activities	3	286,680	-	286,680	228,756
Bank Interest received		2,799	-	2,799	-
Total		353,713	70,283	423,996	344,014
Expenditure on:					
Raising funds	5	9,289	-	9,289	7,522
Charitable activities	5	305,089	85,908	390,997	313,283
Total		314,378	85,908	400,286	320,805
Net Income/(Expenditure)	4	39,335	(15,625)	23,710	23,209
Transfers between funds	12	-	-	-	-
Net movement in funds		39,335	(15,625)	23,710	23,209
Reconciliation of funds:					
Total funds brought forward	12	91,955	17,625	109,580	86,371
Total funds carried forward	12	131,290	2,000	133,290	109,580

The notes on pages 18 to 25 form part of these accounts.

There were no recognised gains and losses for 2024 and 2023 other than those included above.

LIFELINE (HARROGATE) LIMITED

BALANCE SHEET AS AT 31 DECEMBER 2024

	Note	£	2024 £	2023 £
Fixed assets:				
Tangible assets	9		8,424	1,541
Current assets:				
Debtors	10	22,894	20,768	
Cash reserves		92,506	116,300	
Cash at bank and in hand		23,815	13,951	
		139,215	151,019	
Liabilities:				
Creditors: amounts falling due within one year	11	(14,349)	(42,980)	
Net current assets			124,866	108,039
Total net assets			133,290	109,580
The funds of the Charity:				
Restricted income funds	12	2,000	17,625	
Unrestricted funds	12	131,290	91,955	
Total Charity funds			133,290	109,580

In the Directors' and Trustees' opinion the Charitable Company was entitled under section 477 of the Companies Act 2006 to exemption from the audit of its accounts for the year ended 31 December 2024.

No notice from members requiring an audit has been deposited under section 476 of the Companies Act 2006 in relation to its accounts for the financial period.

The Directors and Trustees are responsible for ensuring that the Charitable Company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the Charitable Company as at the end of each financial year and of its income and its application of resources for each year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with its requirements, so far as applicable to the Charitable Company.

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 2006 relating to small companies.

The accounts were approved by the board of directors and trustees on 31 March 2025 and signed on its behalf.

Roger Elliott
Director and Trustee

The notes on pages 18 to 25 form part of these accounts.

Company Number: 18179414

LIFELINE (HARROGATE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. GENERAL INFORMATION

The Charitable Company is a private company limited by guarantee, which is incorporated and registered in England and Wales (no. 08179414).

The address of its registered office is Harrogate Community House, 46-50 East Parade, Harrogate, North Yorkshire, United Kingdom, HG1 5RR

2. ACCOUNTING POLICIES

a) Basis of preparation of accounts

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

Lifeline (Harrogate) Limited 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 note(s).

Going Concern:

The trustees are satisfied that the accounts should be prepared on a going concern basis.

b) Income

Income is included in the statement of financial activities when the Charity is entitled to the income, and the amount can be quantified with reasonable accuracy.

- Donations income is received by way of donations, grants and gifts and is included in the Statement of Financial Activities when receivable unless the donor advises that it relates to a future period, in which case it is deferred until that period.
- Income from charitable activities is included when receivable.
- Income from other trading activities is included when receivable.

c) Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

- Charitable expenditure comprises those costs incurred by the Charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.
- Expenditure on Raising Funds comprises a proportion of the employment cost, based on estimates of the time spent, of the charity's Office & Fund-Raising Manager
- All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, as set out in Note 5.

d) Operating Leases

Rentals payable under operating leases are charged to the Income and Expenditure Account on a straight-line basis over the lease term. The charity's short term property leases are classified as operating leases.

LIFELINE (HARROGATE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2. ACCOUNTING POLICIES (CONTINUED)

e) Pension

The Charitable Company operates a defined contribution pension scheme. Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

f) Financial Instruments

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

g) Tangible fixed assets and depreciation

Expenditure on assets below £500 and on White goods is expensed rather than capitalised. Depreciation is charged to write down the assets on a straight-line basis, taking a full charge in the year of acquisition, over the following periods:

Computers & IT equipment	4 years
Fixtures & Fittings	4 years
Vehicles	3 years.

An asset is written down to its realisable value when such value is known.

The depreciation policy has been updated in 2024 to better reflect the Trustees' views on the consumption of assets.

h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

i) Cash Reserves and Cash at bank and in hand

Cash Reserves and Cash at bank and in hand includes cash and any short-term deposit accounts with a maturity of three months or less from the date of opening.

j) Creditors

Creditors and provisions are recognised where the charitable company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

k) Unrestricted funds

Unrestricted funds are donations and other income receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

l) Restricted funds

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

LIFELINE (HARROGATE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

3. INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations & grants				
Donations and grants	64,234	70,283	134,517	115,258

Restricted income from Donations and grants in 2023 was £37,340.

Charitable activities

Housing Benefits & Rents	286,680	-	286,680	228,756
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Restricted income from Charitable activities in 2023 was £nil.

4. NET INCOME FOR THE YEAR

The net income /(expenditure) is stated after charging:

	2024 £	2023 £
Operating lease rentals: property rents	103,906	88,746
Depreciation of tangible fixed assets	11,297	131
Independent Examination of the Financial Statements	1,740	480

LIFELINE (HARROGATE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

5. EXPENDITURE

	Basis of allocation	Raising Funds £	Charitable Activities £	Total 2024 £	Total 2023 £
Housing & Support costs:					
Lease costs	Direct	-	103,907	103,907	88,746
Repairs, Servicing & Equipment	Direct	-	41,505	41,505	22,986
Utilities	Direct	-	24,464	24,464	23,329
Council Tax	Direct	-	10,552	10,552	9,947
Cleaning & Other Services	Direct	-	3,344	3,344	5,128
Support Staff Employment	Direct	-	77,976	77,976	71,405
External Contractors	Direct	-	772	772	6,993
Travel, Telephone & Expenses	Direct	-	3,534	3,534	2,878
Support Staff Training	Direct	-	2,670	2,670	1,923
Resident support & outings	Direct	-	25,975	25,975	17,975
Resident consumables	Direct	-	3,790	3,790	6,997
Van Costs	Direct	-	2,129	2,129	-
			300,618	300,618	258,307
Charity Management & Admin:					
Management & Admin employment	Time	9,289	46,037	55,326	42,765
Office rent	Direct	-	7,614	7,614	4,503
Other office expenses	Direct	-	5,121	5,121	6,767
Accountancy, IT, Fees	Direct	-	9,964	9,964	3,824
Depreciation	Direct	-	11,297	11,297	131
Health, Safety & Compliance	Direct	-	4,349	4,349	1,389
Insurances	Direct	-	3,527	3,527	2,529
Management & admin training	Direct	-	2,301	2,301	590
(Profit)/ Loss on disposal of assets	Direct	-	169	169	-
		9,289	90,379	99,668	62,498
		9,289	390,997	400,286	320,805

Restricted expenditure for Raising funds was £nil in 2024 and £nil in 2023.

Restricted expenditure for Charitable activities was £85,908 in 2024 and £35,327 in 2023.

The Charity benefits from the involvement and support of volunteers. In accordance with FRS 102 and the Charities SORP FRS 102, the economic contribution of general volunteers is not recognised in the accounts.

LIFELINE (HARROGATE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

6. STAFF COSTS

	Total 2024 £	Total 2023 £
Staff employees of the Charity	126,172	110,437
Social Security costs of employees of the Charity	3,843	775
Employers' Pension	3,287	2,958
	<u>133,302</u>	<u>114,170</u>

The average number of employees analysed by function was:

	2024 No.	2023 No.
Charitable activity	<u>7</u>	<u>6</u>

No employee earned £60,000 or more during the year (2023 – None).

The Charitable Company operates a defined contribution pension scheme. The pension expense and liability is allocated 100% from unrestricted funds.

The key management personnel of the Charity comprise the trustees and the senior management team. The total employee benefits of the key management personnel, with only senior management team members being paid, were £31,316 (2023 - £23,553).

7. TRUSTEES' REMUNERATION AND REIMBURSED EXPENSES

No remuneration was paid to the trustees for their roles as trustees in the year (2023 - £nil). Other than as described below no other payments or reimbursement of expenses were made to trustees in either 2024 or 2023.

Mr Carl Good, the co-founder and CEO of the Charity is also a Trustee of the Charity. In accordance with the Articles of Association and compliant with the provisions of s185 & s186 of the Charities Act 2011, Mr Good is remunerated as a senior management employee for his services as CEO with total employee benefits of £31,316 in 2024 and £23,553 in 2023, inclusive of £865 of pension contributions in 2024 and £662 in 2023. The number of paid hours per week for the CEO role were increased from 22.5 hours per week to 30 hours per week from 1st March 2024. In his role as CEO, Carl Good was reimbursed valid expenses, primarily for purchases made on behalf of the Charity, totalling £428 in 2024 and £688 in 2023.

8. RELATED PARTIES AND TRANSACTIONS WITH DIRECTORS

Roger Elliott, a Trustee, also operates a business named Assured Risk Management Solutions ("ARMS"). The charity purchased Health & Safety risk management advice from ARMS totalling £948 in the year and £471 in the prior year. Georgina Good, the wife of Carl Good (CEO and Trustee) was reimbursed £320 in the year and £120 in the prior year for conducting art classes with residents.

In 2023, counselling services totalling £1,690 were purchased from Deborah Britz during the period in which she was a Trustee (period to 17-04-2023).

LIFELINE (HARROGATE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

9. FIXED ASSETS

	Computers £	Vehicles £	Total £
Cost:			
At 1 January 2024	2,317	-	2,317
Additions	948	17,400	18,348
Disposals	(600)	-	(600)
At 31 December 2024	<u>2,665</u>	<u>17,400</u>	<u>20,065</u>
Depreciation:			
At 1 January 2024	776	-	776
Charge for the year	694	10,603	11,297
Disposals	(432)	-	(432)
At 31 December 2024	<u>1,038</u>	<u>10,603</u>	<u>11,641</u>
Net Book Values:			
At 31 December 2024	<u>1,627</u>	<u>6,797</u>	<u>8,424</u>
At 31 December 2023	<u>1,541</u>	<u>-</u>	<u>1,541</u>

10. DEBTORS

	2024 £	2023 £
Gift Aid	1,670	3,891
Housing Benefit	21,224	16,796
Other debtors	-	81
	<u>22,894</u>	<u>20,768</u>

11. CREDITORS DUE WITHIN ONE YEAR

	2024 £	2023 £
Other Creditors	625	488
Taxation and Social Security	1,311	2,119
Accruals	2,640	11,207
Deferred Grant Income	9,773	29,166
	<u>14,349</u>	<u>42,980</u>

LIFELINE (HARROGATE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

12. MOVEMENT IN FUNDS

	Balance at 01/01/2024	Income	Expenditure	Transfers	Balance at 31/12/2024
	£	£	£	£	£
Current year					
Restricted funds:					
Core Costs Grants	7,474	10,000	(17,474)	-	-
Operations Manager Employment	1,700	-	(1,700)	-	-
Resident Support Costs Grants	1,451	27,663	(27,114)	-	2,000
House refurb & repair Grants	7,000	32,620	(39,620)	-	-
Total restricted funds	17,625	70,283	(85,908)	-	2,000
Total unrestricted funds	91,955	353,713	(314,378)	-	131,290
Total funds	109,580	423,996	(400,286)	-	133,290

	Balance at 01/01/2023	Income	Expenditure	Transfers	Balance at 31/12/2023
	£	£	£	£	£
Comparative year					
Restricted funds:					
Core Costs Grants	11,156	1,667	(5,349)	-	7,474
Operations Manager Employment	1,700	21,400	(21,400)	-	1,700
Resident Support Costs Grants	2,703	6,873	(8,125)	-	1,451
House refurb & repair Grants	53	7,400	(453)	-	7,000
Total restricted funds	15,612	37,340	(35,327)	-	17,625
Total unrestricted funds	70,759	306,674	(285,478)	-	91,955
Total funds	86,371	344,014	(320,805)	-	109,580

Purpose of restricted funds:

Core Costs Grants

Operations Manager Employment

Resident Support Costs Grants

House refurb & repair Grants

- The fund was to contribute to the core costs of the Charity
- The fund was to contribute towards the cost of an Operations Mgr
- The fund was to contribute to the cost of a range of Resident supporting activities and expenditure for designated donations have been received
- The fund was to contribute to the cost of a range of repair and refurbishment activities at the Charity's houses for which designated donations have been received

Transfers

Transfers relate to where capital expenditure has been incurred in accordance with the funders' instructions. The amounts have therefore been transferred to unrestricted funds.

LIFELINE (HARROGATE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

13. ANALYSIS OF NET ASSETS BY FUND

Current year	Unrestricted funds	Restricted funds	2024
	£	£	£
Fixed assets	8,424	-	8,424
Net Current Assets	122,866	2,000	124,866
Total	131,290	2,000	133,290

Comparative year	Unrestricted funds	Restricted funds	2023
	£	£	£
Fixed assets	1,541	-	1,541
Net Current Assets	90,414	17,625	108,039
Total	91,955	17,625	109,580

13. CAPITAL COMMITMENTS

The Charity had capital commitments at 31 December 2024 authorised and contracted for of £nil (2023 - £nil).

14. OPERATING LEASE COMMITMENTS

As at 31 December 2024 and 31 December 2023 the total of future minimum lease payments under non-cancellable operating leases was as follows:

	2024	2023
	£	£
Arising within 1 year	127,016	94,935
Arising later than 1 year but within 5 years	-	-
	127,016	94,935

The Charity leases its properties from another charity, Green Pastures CBS Ltd, on an arm's length basis and on 6-year terms. The leases are cancellable by serving 12 months' notice at any time and the commitments above therefore represent the sum of this minimum rental commitment outstanding as at 31 December 2024 and 31 December 2023.

15. TAXATION

Lifeline (Harrogate) Limited is a registered charity and is exempt from tax to the extent that income and gains are applicable and applied to charitable purposes only.