

LIFELINE COMMUNITY ACTION

England & Wales · Charity number 1168614

Details

Other names LCA

Status Registered

Legal form CIO

Registered 2016-08-04

Register [View on the Charity Commission register](#)

Contact

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Newton Aycliffe
County Durham
DL5 4DS

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Email office@lifelinecommunityaction.co.uk

Website <http://lifelinecommunityaction.co.uk/>

Activities

Objects: THE OBJECTS OF THE CIO ARE:1. THE RELIEF OF POVERTY OF PERSONS IN THE NEWTON AYCLIFFE AND SURROUNDING AREA/CO DURHAM WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS BY REASONS OF THEIR SOCIAL AND/OR ECONOMIC CIRCUMSTANCES BY PROVIDING ADVICE AND OTHER SERVICES AS THE TRUSTEES OF THE CHARITY FROM TIME TO TIME THINK FIT.2. THE ADVANCEMENT OF EDUCATION OF THE PUBLIC IN ALL MATTERS OF THEIR PERSONAL FINANCES IN THE NEWTON AYCLIFFE AND SURROUNDING AREA/CO DURHAM AS THE TRUSTEES FROM TIME TO TIME THINK FIT.3. THE ADVANCEMENT OF THE CHRISTIAN FAITH AND DOCTRINE IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE, HERETOIN IN THE NEWTON AYCLIFFE AND SURROUNDING AREA/CO DURHAM AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT

Activities: Lifeline offers a client led and holistic response to very vulnerable people in great need. Our work addresses the immediate crises caused by long term poverty and works to equip people to take control of their lives, build their emotional and financial resilience and change their perception of their own personal potential

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Darlington
- Durham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£998,693	£330,803	£889,145	7
2024-03-31	£279,273	£204,233	-	-
2023-03-31	£170,511	£121,998	-	-
2022-03-31	£99,697	£99,221	-	-
2021-03-31	£154,264	£94,749	-	-

Trustees

Name	Role	Appointed
ALWYN WHYTE	Chair	2016-08-04
Anne Marie Smith		2024-01-08
Judith Donald		2020-03-23
Paul Howell		2025-01-20
Phillip Hawkins		2022-04-27

LIFELINE COMMUNITY ACTION

England & Wales - Charity number 1168614

Accounts

Charity Registration Number: 1168614

Lifeline Community Action
Financial Statements
For the Year Ending
31 March 2025

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Lifeline Community Action

Financial Statements

Year Ended 31 March 2025

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Lifeline Community Action

Trustees' Annual Report

Year Ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Objectives and Activities

Purposes and Aims

Lifeline Community Action is a charity that operates from the heart of Newton Aycliffe but provides a service across County Durham & Darlington. We primarily have supported the poorest and most disadvantaged individuals and families at a time when their need is greatest.

We seek to understand the difficulties that our communities face, such as losing a job, depression and anxiety, domestic violence, long term unemployment, unmanageable debt, losing a family home, breakdown of relationships, social isolation and more recently the number of 'working poor' due to the current economic crisis.

We provide support to strengthen families through personal development and training to develop skills which will help them achieve their goals.

We operate with a Christian Ethos but we provide a service to anyone regardless of their faith or if they have no faith at all. Our services are offered impartially, confidentially and free and we do not discriminate.

Ensuring our work delivers our aims

We seek the views and opinions of our service users to establish whether we are meeting their needs and our aims. We use this data to make changes to our provision whilst not losing sight of our aims and principles.

The focus of our work

We aim to ensure that every individual or family has the essentials needed to stay warm, have a clean comfortable bed, the ability to cook and serve a meal, keep themselves and their homes clean. Our projects include:

Helping Hands - The Helping Hands project provides primarily household goods which are tailored to the individual circumstances of the people seeking help

Children's Support - Children's Support is a project which provides emergency support to parents, carers or parents-to-be who are living in poverty. We provide products to ensure that a soon to be mum, new mum, baby and children have all they need to keep their children clean, warm and fed.

Basic Hygiene Packs – Our Hygiene packs provide necessary items that allow a household to keep themselves, their homes and their possessions clean. These packs are primarily delivered to foodbanks across the region and other charities offering aid.

Teenage toiletry pack - These packs are deigned to provide older children the items needed to take care of their personal hygiene. Delivered primarily on request from schools.

Ask for Charlotte packs – These packs provide sanitary protection for anyone who is struggling to afford these products.

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2025

Socialisation & Wellbeing projects – We offer a number of activity sessions to encourage social interaction and combat loneliness and improve mental and physical health. Sessions this year have included knit and natter group, craft sessions, Zumba and Armchair Exercise. These classes and activities are all free of charge to ensure that anyone can attend regardless of ability to pay.

Recycling Scheme – This project operates from our Community Hub in the town centre. Donated goods that can't be used in our packs are made available free of charge. Including:

- School uniform scheme
- Winter coat appeal
- Seasonal giveaway events (Christmas, Halloween & World Book Day)

All these projects help prevent unwanted items from going to landfill

Christmas toy appeal – every year we run a Christmas Toy Appeal so that no child needs to wake up on a morning without gifts from Santa

How our activities deliver public benefit

Lifeline Community Action delivers clear public benefit by supporting individuals and families in crisis across County Durham and Darlington. We work in close partnership with approximately 85 referral agencies, including Durham County Council, social workers, health visitors, midwives, housing officers, schools, the NHS, the police, domestic abuse organisations, and a wide range of charities and food banks. These trusted partners identify vulnerable individuals and families in need of urgent assistance and refer them to our service, ensuring support is well-targeted and reaches those most at risk. We also accept referrals directly from members of the public, ensuring open access to our support. Each referral is assessed individually, and the help we provide is tailored to the specific needs of the household. This may include emergency food aid, essential household items, clothing, baby supplies, or other forms of practical support designed to ease hardship, promote stability, and safeguard wellbeing.

Our work contributes to reducing poverty, alleviating distress, and preventing crisis escalation. We support people facing a range of challenges including financial hardship, homelessness, domestic abuse, poor health, and social isolation. By working collaboratively with professionals and the community, we ensure effective, compassionate responses that improve lives and strengthen community resilience — meeting the legal requirement of public benefit under charity law.

Achievements and Performance

This year, we have provided support to a total of 25,166 individuals, including 11,044 adults and 14,122 children across all our projects. In addition to this, we distributed 2,261 tailored support packs to individuals and families in need—this figure excludes packs provided through the Winter Support or Household Support Fund initiatives. This marks another year of substantial growth for Lifeline Community Action, with demand for our services continuing to rise and showing no signs of slowing down.

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2025

Financial Review

During the year ending 31st March 2025 the charity received income totalling £998,693 (2024 - £279,273) and incurred revenue expenditure totalling £330,803 (2024 - £204,233). It also incurred capital expenditure of £782,071 on property improvements.

Principal Funding Sources

LCA have received funding from several funders this year. LCA are in the final year of their second 3-year grant from the Community Fund – Reaching Communities. Funding has been received from Livin, Point North (multiple grants), Awards For All, 4 Together, Believe Housing, GAMP, Garfield Weston, Spennymoor AAP, 3 Towns AAP. A regular donation was received from Woodham Christian Centre and donations from activity at the current Community Hub has also helped to fund our revenue costs. Over £700,000 has been received from UKSPF in relation to the Community Hub redevelopment. The level of funding received this year has been significantly higher due to receipt of capital funding.

Investment Policy

Any funds not required for day to day running of the charity are placed in a higher interest deposit account

Reserves Policy

The Trustees have committed to maintaining reserves equivalent to 3–6 months' running costs. As of 31st March 2025, total reserves stood at £137,051. Of this amount: £75,000 has been designated as unrestricted reserves to safeguard the charity's core operations; £15,000 has been ring-fenced for the purchase of a van to support service delivery; £20,000 has been allocated to cover potential contingencies associated with the new Community Hub, including unforeseen costs where external funding has not yet been secured.

The remaining balance is retained to meet ongoing operational requirements and, if necessary, to enable an orderly wind-down of the charity's activities.

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2025

Plans for Future Periods

In last year's report, we shared our aspiration to create a larger, dedicated community hub that would bring all of Lifeline Community Action's projects under one roof and provide a strong foundation for future growth. We are delighted to share that this vision is now well on its way to becoming a reality. Over the past year, a significant amount of planning, fundraising, and preparatory work has taken place, culminating in the redevelopment of Unit 30 in Newton Aycliffe town centre, which officially began in January 2025.

This milestone represents a transformative step for our charity. The new hub will be the central home for all of LCA's core services and will create an inclusive and welcoming space for the wider community. The development has been made possible through the successful raising of over £1 million, a testament to the commitment and belief of our funders, partners, and supporters in the work we do. Completion of the building is scheduled for July 2025.

Once open, the community hub will enable us to significantly broaden our reach and impact. We will introduce a number of new services, including a community kitchen and cafe, as well as a community pantry offering affordable food and essential items to those in need. In addition to housing our own services, the hub will also be home to a range of partner organisations, each bringing their own expertise to support local people. By working collaboratively, we aim to create a one-stop-shop where residents can access multiple forms of support in a single, accessible location.

Of course, moving into a larger building also brings increased operational and financial responsibilities. We are taking proactive steps to ensure the long-term sustainability of the hub by implementing a robust income-generation strategy. This will include renting out rooms and spaces within the building to other service providers, generating income through the cafe, kitchen, and pantry, and continuing to seek funding for specific projects and core costs.

To support the delivery of these expanded services, we plan to grow our staff team significantly. New roles will be created to ensure our services are delivered efficiently, professionally, and with the care and compassion that is central to LCA's ethos. In addition, we will launch a volunteer recruitment drive to strengthen community involvement and create meaningful opportunities for local people to contribute. A variety of new volunteering roles will be introduced, including administrative support, reception duties, and positions within the kitchen, cafe, and pantry operations.

This is an exciting and ambitious chapter in LCA's journey. The development of our new hub represents more than just a building - it is a symbol of hope, partnership, and progress, and it will play a vital role in helping us continue to meet the growing needs of our community for many years to come.

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2025

Structure, Governance and Management

Governing Document

The organisation is a Charitable Incorporated Organisation established under a Constitution which established the objects and powers of the organisation.

Recruitment and Appointment of Management Committee

The Trustees of the CIO are charity trustees for the purposes of charity law and under the company's constitution are known as members of the Management Committee. Under the requirements of the constitution the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

All members of the Trustee Board give their time voluntarily and received no benefits from the charity.

The Trustee Board seeks to ensure that the needs of our service users are considered and the Board is representative of the community it serves. The Trustee Board is made up of five Trustees. LCA would like to enhance the skills and experience of the board and so are searching for people who would be willing to become Trustees and use their own experience to assist the charity.

Trustee Induction and Training

Trustee Induction is covered fully in the office manual. Trustees are expected to read all the recommended information suggested in the induction materials and provided by the Charity Commission (links given in induction material).

Risk Management

The Trustee Board has set up a system to review the major risks to which the charity is exposed. A risk register will be established which will be updated at least annually. Where appropriate, systems or procedures will be established to mitigate the risks the charity faces. The outcome of this assessment will be included in our Business Plan.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

In the last 12 months the charity was overseen by the Service & Human Resources Manager who reported to the 6 Trustees (5 by the end of the financial year) and is the operational lead. The charity also employs an Executive Business Coordinator who manages all of the funding applications, reporting & funder statistical monitoring. The coordinator also drafts and reviews all governance documents, policies and procedures and submits them to the Trustees. They have also led on the new Community Hub Development. Trustees, Sam Scotchbrook and Michelle Ridley both stood down in this financial year and Paul Howell was coopted onto the Board.

The charity financial processes are carried out by the Service & HR manager supported by a member of the Jane Ascroft Accountancy team on an ad-hoc basis. The Service & HR manager reports quarterly management accounts to the Treasurer who in turn reports to the Trustees. The charity employs three other paid staff who are responsible for administration and stock control/ distribution and running the Community Hub. The charity has a small team of volunteers, and the charity continues to look to increase this number. All volunteers ultimately report to the Manager.

The charity saw the Community Development Workers post come to the end of a 2-year contract and at this point in time, funding to keep the role had not been secured. The work of the development worker is important, and it is intended to reintroduce the role as soon as funding has been secured. Sadly, Katie Corrigan, who held this post has moved on to another organisation and we wish her the very best in her new role.

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2025

Reference and Administrative Details

Registered charity name Lifeline Community Action

Charity registration number 1168614

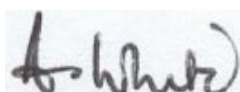
Principal office St Clare's Church
St Cuthbert's Way
Newton Aycliffe
County Durham
DL5 5NT

The Trustees

Mrs A White (Chair)
Mr P Hawkins
Mrs J Donald (Treasurer)
Ms A M Smith
Mr P Howell (Appointed 20 January 2025)

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

The trustees' annual report was approved on 14th May 2025 and signed on behalf of the board of trustees by:



Mrs A White (Chair)
Trustee

Lifeline Community Action

Independent Examiner's Report to the Trustees of Lifeline Community Action

Year Ended 31 March 2025

I report to the trustees on my examination of the financial statements of Lifeline Community Action ('the charity') for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

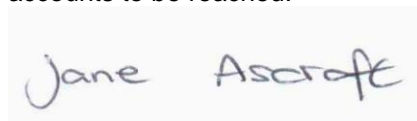
Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Lifeline Community Action

Statement of Financial Activities

Year Ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	35,969	961,771	997,740	279,273
Investment income	5	953	–	953	–
Total income		<u>36,922</u>	<u>961,771</u>	<u>998,693</u>	<u>279,273</u>
Expenditure					
Expenditure on charitable activities	6,7	82,391	248,412	330,803	204,233
Total expenditure		<u>82,391</u>	<u>248,412</u>	<u>330,803</u>	<u>204,233</u>
Net income		<u>(45,469)</u>	<u>713,359</u>	<u>667,890</u>	<u>75,040</u>
Transfers between funds		785,074	(785,074)	–	–
Net movement in funds		<u>739,605</u>	<u>(71,715)</u>	<u>667,890</u>	<u>75,040</u>
Reconciliation of funds					
Total funds brought forward		101,310	119,945	221,255	146,215
Total funds carried forward		<u>840,915</u>	<u>48,230</u>	<u>889,145</u>	<u>221,255</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 20 form part of these financial statements.

Lifeline Community Action

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible fixed assets	13	703,864	–
Current Assets			
Debtors	14	–	9,682
Cash at bank and in hand		252,266	215,751
		<u>252,266</u>	<u>225,433</u>
Creditors: amounts falling due within one year	15	<u>66,985</u>	<u>4,178</u>
Net Current Assets		<u>185,281</u>	<u>221,255</u>
Total Assets Less Current Liabilities		<u>889,145</u>	<u>221,255</u>
Net Assets		<u>889,145</u>	<u>221,255</u>
Funds of the Charity			
Restricted funds		48,230	119,945
Unrestricted funds		840,915	101,310
Total charity funds	17	<u>889,145</u>	<u>221,255</u>

These financial statements were approved by the board of trustees and authorised for issue on 14th May 2025, and are signed on behalf of the board by:



Mrs J Donald (Treasurer)
Trustee

The notes on pages 11 to 20 form part of these financial statements.

Lifeline Community Action

Statement of Cash Flows

Year Ended 31 March 2025

	2025 £	2024 £
Cash Flows from Operating Activities		
Net income	667,890	75,040
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	78,207	–
Other interest receivable and similar income	(953)	–
Accrued expenses	7,069	389
<i>Changes in:</i>		
Trade and other debtors	9,682	(9,682)
Trade and other creditors	55,738	2,978
Cash generated from operations	817,633	68,725
Interest received	953	–
Net cash from operating activities	<u>818,586</u>	<u>68,725</u>
Cash Flows from Investing Activities		
Purchase of tangible assets	(782,071)	–
Net cash used in investing activities	<u>(782,071)</u>	<u>–</u>
Net Increase in Cash and Cash Equivalents	36,515	68,725
Cash and Cash Equivalents at Beginning of Year	<u>215,751</u>	<u>147,026</u>
Cash and Cash Equivalents at End of Year	<u>252,266</u>	<u>215,751</u>

The notes on pages 11 to 20 form part of these financial statements.

Lifeline Community Action

Notes to the Financial Statements

Year Ended 31 March 2025

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Acorn Unit, St Clare's Church, St Cuthbert's Way, Newton Aycliffe, County Durham, DL5 5NT.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

3. Accounting Policies *(continued)*

Income *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold Improvements - 10% straight line

Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

3. Accounting Policies *(continued)*

Financial Instruments

The charity only has financial assets and 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.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Trade Debtors

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

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash 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.

Trade Creditors

Creditors are recognised where the charity 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company 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 company 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 Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	22,074	–	22,074
Woodham Christian Centre	12,000	–	12,000
Grants			
Point North (previously CDCF)	–	39,600	39,600
Livin Housing Ltd	–	53,610	53,610
National Lottery Community Fund	–	50,814	50,814
GAMP	–	2,494	2,494
Garfield Weston	–	20,000	20,000
Believe Housing	–	6,000	6,000
Durham County Council	–	2,793	2,793
3 Towns AAP	–	6,944	6,944
UKSPF	–	770,304	770,304
Spennymoor AAP	–	8,702	8,702
Neighbourly Aid	–	510	510
Other smaller grants	1,895	–	1,895
	<u>35,969</u>	<u>961,771</u>	<u>997,740</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	13,058	–	13,058
Woodham Christian Centre	12,000	–	12,000
Grants			
Point North (previously CDCF)	–	21,000	21,000
Livin Housing Ltd	–	57,160	57,160
National Lottery Community Fund	–	98,919	98,919
GAMP	–	19,180	19,180
Awards For All	–	18,700	18,700
Garfield Weston	–	20,000	20,000
4 Together	–	7,520	7,520
Believe Housing	–	3,540	3,540
Durham County Council	–	8,196	8,196
	<u>25,058</u>	<u>254,215</u>	<u>279,273</u>

Lifeline Community Action

Notes to the Financial Statements (continued)

Year Ended 31 March 2025

5. Investment Income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest receivable	953	953	—	—

6. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Expenditure on charitable activities	82,391	248,412	330,803

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Expenditure on charitable activities	7,719	196,514	204,233

7. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly	Total funds 2025	Total fund 2024
	£	£	£
Expenditure on charitable activities	330,803	330,803	204,233

8. Net Income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	78,207	—

9. Independent Examination Fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	720	500

Lifeline Community Action

Notes to the Financial Statements (continued)

Year Ended 31 March 2025

10. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	143,329	119,468
Social security costs	11,236	2,488
Employer contributions to pension plans	3,036	6,431
	<u>157,601</u>	<u>128,387</u>

The average head count of employees during the year was 7 (2024: 7). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	<u>7</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

11. Trustee Remuneration and Expenses

Trustees have received neither remuneration nor expenses in the current or previous year.

12. Transfers Between Funds

During the year £785,074 was transferred from restricted to unrestricted funds. £780,550 represented capital assets purchased using restricted funds and the remaining £4,524 represented contributions to core costs from projects.

13. Tangible Fixed Assets

	Leasehold Improvements £
Cost	
At 1 April 2024	–
Additions	782,071
At 31 March 2025	<u>782,071</u>
Depreciation	
At 1 April 2024	–
Charge for the year	78,207
At 31 March 2025	<u>78,207</u>
Carrying amount	
At 31 March 2025	<u>703,864</u>
At 31 March 2024	<u>–</u>

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

14. Debtors

	2025	2024
	£	£
Accrued income	—	9,682
	<u>—</u>	<u>9,682</u>

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals	8,058	989
Social security and other taxes	—	2,698
Pension creditor	504	491
Deferred income	46,423	—
Other creditors	12,000	—
	<u>66,985</u>	<u>4,178</u>

16. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,036 (2024: £6,431).

17. Analysis of Charitable Funds

Unrestricted funds

	At				At 31 March
	1 April 2024	Income	Expenditure	Transfers	2025
	£	£	£	£	£
General funds	101,310	36,922	(4,184)	3,003	137,051
Capital fund	—	—	(78,207)	782,071	703,864
	<u>101,310</u>	<u>36,922</u>	<u>(82,391)</u>	<u>785,074</u>	<u>840,915</u>

	At				At 31 March
	1 April 2023	Income	Expenditure	Transfers	2024
	£	£	£	£	£
General funds	67,910	25,058	(7,719)	16,061	101,310
Capital fund	—	—	—	—	—
	<u>67,910</u>	<u>25,058</u>	<u>(7,719)</u>	<u>16,061</u>	<u>101,310</u>

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

17. Analysis of Charitable Funds *(continued)*

Restricted funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
Awards For All 2024	15,916	–	(527)	–	15,389
4 Together 2023	680	–	(677)	(3)	–
Garfield Weston 2022	4,727	–	–	(4,727)	–
National Lottery - Reaching Communities	44,371	50,814	(92,866)	4,726	7,045
CDCF - Banks Group	–	–	–	–	–
CDCF - General Grant	5,000	–	(5,000)	–	–
GAMP - Community Hub 2	7,256	–	(7,043)	(213)	–
GAMP - Older Persons	7,016	–	(6,858)	(158)	–
Garfield Weston 2023	12,249	20,000	(23,165)	–	9,084
Livin - Have A Go Fund	400	–	(404)	4	–
Livin - Feasability Study	5,000	–	–	(5,000)	–
Livin - Development Worker	9,327	40,110	(50,519)	1,082	–
Livin 5	–	–	–	–	–
DCC Spennymoor AAP	6,756	–	(6,752)	(4)	–
Believe Housing 2	1,247	2,000	(2,495)	(752)	–
Believe Housing 3	–	4,000	(493)	–	3,507
CDCF - Household Support Fund 2	–	16,500	(14,100)	(2,400)	–
CDCF - Darlington Building Society	–	5,000	(295)	–	4,705
3 Towns AAP	–	6,944	(2,618)	(400)	3,926
DCC Fun & Food	–	2,793	(2,090)	(703)	–
GAMP - Recycle & Re-use	–	2,494	(2,355)	–	139
Livin - Winter Packs	–	3,500	(3,389)	(111)	–
Livin 6	–	10,000	(10,035)	35	–
Neighbourly Aid	–	280	(280)	–	–
Neighbourly Aid 2	–	230	(230)	–	–
UKSPF	–	770,304	–	(775,550)	(5,246)
Point North - Health & Wellbeing Project	–	1,100	(492)	–	608
Point North - Household Support Fund	–	15,000	(14,100)	(900)	–
Point North - Winter Warmth	–	2,000	(938)	–	1,062
Spennymoor AAP 2025	–	8,702	(691)	–	8,011
	<u>119,945</u>	<u>961,771</u>	<u>(248,412)</u>	<u>(785,074)</u>	<u>48,230</u>

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

17. Analysis of Charitable Funds *(continued)*

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
CDCF Winter Support	–	4,000	(4,000)	–	–
Awards For All 2024	–	18,700	(884)	(1,900)	15,916
4 Together 2023	–	7,520	(5,840)	(1,000)	680
CDCF Volunteer Support	780	–	(762)	(18)	–
Believe Housing	2,055	1,540	(2,754)	(841)	–
CDCF - Aycliffe Fund	364	–	(364)	–	–
CDCF - Community Support	1,995	–	(2,085)	90	–
CDCF - EDF	2,371	–	(3,056)	685	–
GAMP - Community Hub	11,215	–	(8,719)	(2,496)	–
CDCF - Poverty Hurts Large Grant	9,524	–	(6,833)	(2,691)	–
GAMP 5	7,998	–	(8,079)	81	–
Garfield Weston 2022	5,727	–	(1,000)	–	4,727
National Lottery - Reaching Communities	36,276	98,919	(86,097)	(4,727)	44,371
CDCF - Banks Group	–	2,500	(2,492)	(8)	–
CDCF - General Grant	–	5,000	–	–	5,000
CDCF - Household Support	–	9,500	(7,520)	(1,980)	–
GAMP - Community Hub 2	–	9,900	(2,644)	–	7,256
GAMP - Older Persons	–	9,280	(2,264)	–	7,016
Garfield Weston 2023	–	20,000	(7,751)	–	12,249
Livin - Have A Go Fund	–	1,900	(1,443)	(57)	400
Livin - Feasibility Study	–	5,000	–	–	5,000
Livin - Development Worker	–	40,260	(30,933)	–	9,327
Livin 5	–	10,000	(9,801)	(199)	–
DCC Spennymoor AAP	–	8,196	(440)	(1,000)	6,756
Believe Housing 2	–	2,000	(753)	–	1,247
	<u>78,305</u>	<u>254,215</u>	<u>(196,514)</u>	<u>(16,061)</u>	<u>119,945</u>

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2025

18. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	703,864	–	703,864
Current assets	204,036	48,230	252,266
Creditors less than 1 year	(66,985)	–	(66,985)
Net assets	<u>840,915</u>	<u>48,230</u>	<u>889,145</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	–	–
Current assets	105,488	119,945	225,433
Creditors less than 1 year	(4,178)	–	(4,178)
Net assets	<u>101,310</u>	<u>119,945</u>	<u>221,255</u>

19. Analysis of Changes in Net Debt

	At 1 Apr 2024 £	Cash flows £	At 31 Mar 2025 £
Cash at bank and in hand	<u>215,751</u>	<u>36,515</u>	<u>252,266</u>

Lifeline Community Action

Management Information

Year Ended 31 March 2025

The Following Pages Do Not Form Part of the Financial Statements.

Lifeline Community Action

Detailed Statement of Financial Activities

Year Ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	22,074	13,058
Woodham Christian Centre	12,000	12,000
Point North (previously CDCF)	39,600	21,000
Livin Housing Ltd	53,610	57,160
National Lottery Community Fund	50,814	98,919
GAMP	2,494	19,180
Awards For All	–	18,700
Garfield Weston	20,000	20,000
4 Together	–	7,520
Believe Housing	6,000	3,540
Durham County Council	2,793	8,196
3 Towns AAP	6,944	–
UKSPF	770,304	–
Spennymoor AAP	8,702	–
Neighbourly Aid	510	–
Other smaller grants	1,895	–
	<u>997,740</u>	<u>279,273</u>
Investment income		
Bank interest receivable	953	–
	<u>998,693</u>	<u>279,273</u>
Total income	<u>998,693</u>	<u>279,273</u>
Expenditure		
Wages	143,329	119,468
Employer's NIC	11,236	2,488
Pension costs	3,036	6,431
Room hire	2,597	13,507
Utilities	3,732	2,187
Insurance	1,289	1,035
Other premises costs	8,396	–
Travel and training costs	1,701	1,680
Legal & professional fees	2,048	5,126
Office costs	7,605	4,868
Depreciation	78,207	–
Beneficiary costs	67,618	44,010
Other costs	9	3,433
	<u>330,803</u>	<u>204,233</u>
Total expenditure	<u>330,803</u>	<u>204,233</u>
Net income	<u>667,890</u>	<u>75,040</u>

LIFELINE COMMUNITY ACTION

England & Wales - Charity number 1168614

Accounts

Charity Registration Number: 1168614

Lifeline Community Action
Financial Statements
For the Year Ending
31 March 2024

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Lifeline Community Action

Financial Statements

Year Ended 31 March 2024

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Lifeline Community Action

Trustees' Annual Report

Year Ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Objectives and Activities

Purposes and Aims

Lifeline Community Action is a charity that operates from the heart of Newton Aycliffe but provides a service across County Durham & Darlington. We primarily have supported the poorest and most disadvantaged individuals and families at a time when their need is greatest.

We seek to understand the difficulties that our communities face, such as losing a job, depression and anxiety, domestic violence, long term unemployment, unmanageable debt, losing a family home, breakdown of relationships, social isolation and more recently the number of 'working poor' due to the current economic crisis.

We provide support to strengthen families through personal development and training to develop skills which will help them achieve their goals.

We operate with a Christian Ethos but we provide a service to anyone regardless of their faith or if they have no faith at all. Our services are offered impartially, confidentially and free and we do not discriminate

Ensuring our work delivers our aims

We seek the views and opinion of our service users to establish whether we are meeting their needs and our aims. We use this data to make changes to our provision whilst not losing sight of our aims and principles.

The focus of our work

We aim to ensure that every individual or family has the basic essentials needed to stay warm, have a clean comfortable bed, the ability to cook and serve a meal, keep themselves and their homes clean. The charity therefore provides bedding, towels, crockery, kitchen utensils, pots and pans, washing powder and cleaning materials and small electrical appliances including small heaters.

We provide hygiene packs to food banks and other charities and teenage toiletry packs to schools.

We also provide baby clothing, nappies, milk, bottles and sterilisers, changing mats, cribs and cots, bedding, pushchairs, sanitary protection and night ware and safety equipment such as stair gates, socket covers etc.

Towards the end of this year we have been able to provide food and fuel vouchers, white goods and larger items of furniture from the Household Support Fund, managed by CDCF. This project has a short timescale to run, however we will look to find funding for these additional service on an ongoing basis

We provide free activity sessions which reduce social isolation and improve physical and mental health. Providing free activities ensures that cost is not prohibitive and anyone can take part.

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2024

These have included a knit and natter session, craft class, social dance, armchair exercise class and a boot camp exercise class. All have been well used and feedback demonstrates the positive difference made to those who were feeling socially isolated or wanted to improve their mental and physical health & wellbeing.

In 2021 we opened our Community Hub from where we run our School Uniform Recycling Scheme, Seasonal Giveaways and Giveaway Corner, where goods donated to us that can't be used in our packs are made available to the public free of charge to encourage recycling and prevent goods going to landfill. The hub also houses partner agencies who deliver sessions providing advice and information to hub visitors. The Hub is now incredibly busy every day and a resource that people from Newton Aycliffe use, however, people travel from all over County Durham to visit and receive support from the Hub and we now see the Hub as a permanent service.

How our activities deliver public benefit

We work with over 65 referral partners across County Durham including Durham County Council Schools, Care Homes, Social Workers, Domestic Abuse Charities, Health Visitors, Housing Workers, Midwives, Police, Food Banks and other charities and organisations supporting the disadvantaged. Both partner organisations and the public themselves can refer for help. Large support packs are tailored to the family and packages include items specifically needed in their individual circumstances.

Achievements and Performance

In the 12 months covered by this report we have seen yet another incredible increase in the number of people we have supported. In total we have supported 18644 people. 7193 packs have been distributed, 9487 people have been supported from our hub and 1401 spaces have been filled by people attending our health and wellbeing sessions.

Financial Review

During the year ending 31st March 2024 the charity received income totalling £279,273 (2023 - £170,511) and incurred expenditure totalling £204,233 (2023 - £121,998). This led to a surplus of £75,040 (2023 - £48,513) of which £33,400 was on unrestricted funds.

Principal Funding Sources

Funding received in this financial year was from The National Lottery Community Fund, Award For All, Karbon Homes, Believe Housing, Livin, Great Aycliffe & Middridge AAP, 4 Together AAP, Spennymoor AAP, County Durham Community Foundation (Small Grant, Volunteer Support Fund, Great Aycliffe Fund, EDF Wind-farm Community Benefit Fund, Poverty Hurts & Warm Spaces), Woodham Christian Centre and Garfield Weston).

Investment Policy

Any funds not required for day to day running of the charity are placed in a higher interest deposit account

Reserves Policy

The Trustees intend to estimate 6 months running costs and have already ring-fenced £50,000 as designated unrestricted reserves. The reserves are needed to meet the working operational requirements of the charity and wind it down if it was necessary. At 31st March 2024 reserves totaled £101,310. For the past year sufficient funding to operate the charity was sourced, therefore all donations have not been used for running costs. £10,000 has been ring-fenced to cover potential legal, feasibility and moving costs to the charity when/if it acquires larger premises.

Plans for Future Periods

The charity has grown exponentially again this year, and there is need for more space to enable the

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2024

charity to grow further. In addition to this, the unit the Community Hub occupies is due for demolition.

At the end of 2023, we were approached and asked to lead an initiative to open a large Community Hub in Newton Aycliffe. A steering group made up of a number of large organisation and the Police had been looking into the need for a Hub where services can be provided all in one place. The project had come to a standstill as no organisation was found to manage the building. Given our the similar objectives, LCA were identified and are now Lead organisation on the Development group. Work has began to examine the feasibility of the project and identify risks for the charity, however the building would allow the charity to deliver most services more effectively and allow room for expansion. The charity plans to operate a Community Pantry to distribute food destined for waste and open a charity shop alongside the Giveaway.

Structure, Governance and Management

Governing Document

The organisation is a Charitable Incorporated Organisation established under a Constitution which established the objects and powers of the organisation.

Recruitment and Appointment of Management Committee

The Trustees of the CIO are charity trustees for the purposes of charity law and under the company's constitution are known as members of the Management Committee. Under the requirements of the constitution the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

All members of the Trustee Board give their time voluntarily and received no benefits from the charity.

The Trustee Board seeks to ensure that the needs of our service users are considered and the Board is representative of the community it serves. The Trustee Board is made up of six Trustees. LCA would like to enhance the skills and experience of the board and so are searching for people who would be willing to become Trustees and use their own experience to assist the charity.

Trustee Induction and Training

Trustee Induction is covered fully in the office manual. Trustees are expected to read all the recommended information suggested in the induction materials and provided by the Charity Commission (links given in induction material).

Risk Management

The Trustee Board has set up a system to review the major risks to which the charity is exposed. A risk register will be established which will be updated at least annually. Where appropriate, systems or procedures will be established to mitigate the risks the charity faces. The outcome of this assessment will be included in our Business Plan.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

In the last 12 months the charity was overseen by the Service & Human Resources Manager who reported to the 6 Trustees. The charity also employ a Business Coordinator who manages all of the funding applications, reporting & funder statistical monitoring. The Coordinator also drafts and reviews all governance documents, policies and procedures and submits them to the Trustees. The Coordinator became a paid staff role in April 23.

The charity financial processes are carried out by the Service & HR manager supported by a member of the Jane Ascroft Accountancy. The Service & HR manager reports to the Treasurer who in turn reports to the Trustee Board. The charity employs 5 other paid staff and a small team of volunteers.

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2024

Reference and Administrative Details

Registered charity name Lifeline Community Action

Charity registration number 1168614


Principal office St Clare's Church
St Cuthbert's Way
Newton Aycliffe
County Durham
DL5 5NT

The Trustees

Mrs A White (Chair)
Mr P Hawkins
Mrs J Donald (Treasurer)
Ms M Ridley
Ms S Scotchbrook
Ms A M Smith (Appointed 8 January 2024)

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

The trustees' annual report was approved on 8th June 2024 and signed on behalf of the board of trustees by:



Mrs A White (Chair)
Trustee

Lifeline Community Action

Independent Examiner's Report to the Trustees of Lifeline Community Action

Year Ended 31 March 2024

I report to the trustees on my examination of the financial statements of Lifeline Community Action ('the charity') for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Lifeline Community Action

Statement of Financial Activities

Year Ended 31 March 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	25,058	254,215	279,273	170,511
Total income		<u>25,058</u>	<u>254,215</u>	<u>279,273</u>	<u>170,511</u>
Expenditure					
Expenditure on charitable activities	5,6	7,719	196,514	204,233	121,998
Total expenditure		<u>7,719</u>	<u>196,514</u>	<u>204,233</u>	<u>121,998</u>
Net income		<u>17,339</u>	<u>57,701</u>	<u>75,040</u>	<u>48,513</u>
Transfers between funds		16,061	(16,061)	–	–
Net movement in funds		<u>33,400</u>	<u>41,640</u>	<u>75,040</u>	<u>48,513</u>
Reconciliation of funds					
Total funds brought forward		<u>67,910</u>	<u>78,305</u>	<u>146,215</u>	<u>97,702</u>
Total funds carried forward		<u>101,310</u>	<u>119,945</u>	<u>221,255</u>	<u>146,215</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 16 form part of these financial statements.


Lifeline Community Action

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Current Assets			
Debtors	11	9,682	–
Cash at bank and in hand		215,751	147,026
		<u>225,433</u>	<u>147,026</u>
Creditors: amounts falling due within one year	12	<u>4,178</u>	<u>811</u>
Net Current Assets		<u>221,255</u>	<u>146,215</u>
Total Assets Less Current Liabilities		<u>221,255</u>	<u>146,215</u>
Net Assets		<u>221,255</u>	<u>146,215</u>
Funds of the Charity			
Restricted funds		119,945	78,305
Unrestricted funds		101,310	67,910
Total charity funds	14	<u>221,255</u>	<u>146,215</u>

These financial statements were approved by the board of trustees and authorised for issue on 8th June 2024 and are signed on behalf of the board by:



Mrs J Donald (Treasurer)
Trustee

The notes on pages 8 to 16 form part of these financial statements.

Lifeline Community Action

Notes to the Financial Statements

Year Ended 31 March 2024

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Acorn Unit, St Clare's Church, St Cuthbert's Way, Newton Aycliffe, County Durham, DL5 5NT.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

3. Accounting Policies *(continued)*

Income *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial Instruments

The charity only has financial assets and 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.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

Trade Debtors

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

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash 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.

Trade Creditors

Creditors are recognised where the charity 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company 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 company 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.

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	13,058	–	13,058
Woodham Church	12,000	–	12,000

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

4. Donations and Legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
County Durham Community Foundation	–	21,000	21,000
Livin Housing Ltd	–	57,160	57,160
National Lottery	–	98,919	98,919
GAMP	–	19,180	19,180
Awards For All	–	18,700	18,700
Karbon Housing	–	–	–
Garfield Weston	–	20,000	20,000
4 Together	–	7,520	7,520
Believe housing	–	3,540	3,540
Durham County Council	–	8,196	8,196
	<u>25,058</u>	<u>254,215</u>	<u>279,273</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	23,118	–	23,118
Grants			
County Durham Community Foundation	–	23,790	23,790
Livin Housing Ltd	–	10,000	10,000
National Lottery	–	37,796	37,796
Community Fund	–	28,163	28,163
GAMP	–	25,644	25,644
Karbon Housing	–	3,000	3,000
Garfield Weston	–	15,000	15,000
Believe housing	–	4,000	4,000
	<u>23,118</u>	<u>147,393</u>	<u>170,511</u>

Lifeline Community Action

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

5. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Expenditure on charitable activities (see page 17)	<u>7,719</u>	<u>196,514</u>	<u>204,233</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Expenditure on charitable activities (see page 17)	<u>7,390</u>	<u>114,608</u>	<u>121,998</u>

6. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Expenditure on charitable activities (see page 17)	<u>204,233</u>	<u>204,233</u>	<u>121,998</u>

7. Independent Examination Fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>500</u>	<u>600</u>

8. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	119,468	50,194
Social security costs	2,488	–
Employer contributions to pension plans	<u>6,431</u>	<u>834</u>
	<u>128,387</u>	<u>51,028</u>

The average head count of employees during the year was 7 (2023: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of staff	<u>7</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

9. Trustee Remuneration and Expenses

Trustees have received neither remuneration nor expenses in the current or previous year.

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

10. Transfers Between Funds

During the year £16,061 was transferred from restricted to unrestricted funds which represented contributions to core costs from projects.

11. Debtors

	2024	2023
	£	£
Accrued income	9,682	—

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	989	600
Social security and other taxes	2,698	211
Pension creditor	491	—
	<u>4,178</u>	<u>811</u>

13. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,431 (2023: £834).

14. Analysis of Charitable Funds

Unrestricted funds

	At			At 31 March	
	1 April 2023	Income	Expenditure	Transfers	2024
	£	£	£	£	£
General funds	67,910	25,058	(7,719)	16,061	101,310

	At			At 31 March	
	1 April 2022	Income	Expenditure	Transfers	2023
	£	£	£	£	£
General funds	46,332	23,118	(7,390)	5,850	67,910

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2024

14. Analysis of Charitable Funds *(continued)*

Restricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
CDCF Winter Support	–	4,000	(4,000)	–	–
Awards For All	–	18,700	(884)	(1,900)	15,916
4 Together	–	7,520	(5,840)	(1,000)	680
CDCF Volunteer Support	780	–	(762)	(18)	–
Believe Housing	2,055	1,540	(2,754)	(841)	–
CDCF - Aycliffe Fund	364	–	(364)	–	–
CDCF - Community Support	1,995	–	(2,085)	90	–
CDCF - EDF	2,371	–	(3,056)	685	–
GAMP - Community Hub	11,215	–	(8,719)	(2,496)	–
CDCF - Poverty Hurts Large Grant	9,524	–	(6,833)	(2,691)	–
GAMP 5	7,998	–	(8,079)	81	–
Garfield Weston 2022	5,727	–	(1,000)	–	4,727
National Lottery - Reaching Communities	36,276	98,919	(86,097)	(4,727)	44,371
CDCF - Banks Group	–	2,500	(2,492)	(8)	–
CDCD - General Grant	–	5,000	–	–	5,000
CDCF - Household Support	–	9,500	(7,520)	(1,980)	–
GAMP - Community Hub 2	–	9,900	(2,644)	–	7,256
GAMP - Older Persons	–	9,280	(2,264)	–	7,016
Garfield Weston 2023	–	20,000	(7,751)	–	12,249
Livin - Have A Go Fund	–	1,900	(1,443)	(57)	400
Livin - Lifeline Community Hub	–	5,000	–	–	5,000
Livin - Development Worker	–	40,260	(30,933)	–	9,327
Livin 5	–	10,000	(9,801)	(199)	–
DCC Spennymoor AAP	–	8,196	(440)	(1,000)	6,756
Believe Housing 2	–	2,000	(753)	–	1,247
	<u>78,305</u>	<u>254,215</u>	<u>(196,514)</u>	<u>(16,061)</u>	<u>119,945</u>

Lifeline Community Action

Notes to the Financial Statements (continued)

Year Ended 31 March 2024

14. Analysis of Charitable Funds (continued)

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Community Fund	26,383	28,163	(51,682)	(2,864)	–
CDCF Covid	1,694	–	(1,684)	(10)	–
CDCF Job Club	620	–	–	(620)	–
CDCF Winter Support	–	–	–	–	–
Awards For All	7,836	–	(6,958)	(878)	–
GAMP Covid Recovery	2,961	–	(2,961)	–	–
Livin 3	711	–	(696)	(15)	–
4 Together	2,488	–	(2,468)	(20)	–
CDCF Volunteer Support	1,100	–	(320)	–	780
GAMP 4	7,577	–	(7,496)	(81)	–
Believe Housing	–	4,000	(1,945)	–	2,055
CDCF - Aycliffe Fund	–	2,000	(1,636)	–	364
CDCF - Community Support	–	5,333	(3,338)	–	1,995
CDCF - EDF	–	3,500	(1,129)	–	2,371
CDCF - Warm Hub	–	1,000	(785)	(215)	–
CDCF - Poverty Hurts	–	2,000	(2,053)	53	–
Karbon 3	–	3,000	(1,995)	(1,005)	–
Livin 4	–	10,000	(9,805)	(195)	–
GAMP - Community Hub	–	14,942	(3,727)	–	11,215
CDCF - Poverty Hurts Large Grant	–	9,957	(433)	–	9,524
GAMP 5	–	10,702	(2,704)	–	7,998
Garfield Weston 2022	–	15,000	(9,273)	–	5,727
National Lottery - Reaching Communities	–	37,796	(1,520)	–	36,276
	<u>51,370</u>	<u>147,393</u>	<u>(114,608)</u>	<u>(5,850)</u>	<u>78,305</u>

15. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	105,488	119,945	225,433
Creditors less than 1 year	(4,178)	–	(4,178)
Net assets	<u>101,310</u>	<u>119,945</u>	<u>221,255</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	68,721	78,305	147,026
Creditors less than 1 year	(811)	–	(811)
Net assets	<u>67,910</u>	<u>78,305</u>	<u>146,215</u>

Lifeline Community Action

Management Information

Year Ended 31 March 2024

The Following Pages Do Not Form Part of the Financial Statements.

Lifeline Community Action

Detailed Statement of Financial Activities

Year Ended 31 March 2024

	2024	2023
	£	£
Income and endowments		
Donations and legacies		
Donations	13,058	23,118
Woodham Church	12,000	–
County Durham Community Foundation	21,000	23,790
Livin Housing Ltd	57,160	10,000
National Lottery	98,919	37,796
Community Fund	–	28,163
GAMP	19,180	25,644
Awards For All	18,700	–
Karbon Housing	–	3,000
Garfield Weston	20,000	15,000
4 Together	7,520	–
Believe housing	3,540	4,000
Durham County Council	8,196	–
	<u>279,273</u>	<u>170,511</u>
Total income	<u>279,273</u>	<u>170,511</u>
Expenditure		
Wages	119,468	50,194
Employer's NIC	2,488	–
Pension costs	6,431	834
Room hire	13,507	9,348
Insurance	1,035	1,018
Travel costs	928	773
Legal & professional fees	5,126	16,562
Telephone	997	1,367
Office costs	6,058	5,469
Beneficiary costs	44,010	35,255
Other costs	4,185	1,178
	<u>204,233</u>	<u>121,998</u>
Total expenditure	<u>204,233</u>	<u>121,998</u>
Net income	<u>75,040</u>	<u>48,513</u>

LIFELINE COMMUNITY ACTION

England & Wales - Charity number 1168614

Accounts

Charity Registration Number: 1168614

Lifeline Community Action
Financial Statements
For the Year Ending
31 March 2023

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Lifeline Community Action

Financial Statements

Year Ended 31 March 2023

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Statement of Financial Activities	7
Statement of Financial Position	8
Notes to the Financial Statements	9
The Following Pages Do Not Form Part of the Financial Statements	
Detailed Statement of Financial Activities	18

Lifeline Community Action

Trustees' Annual Report

Year Ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Objectives and Activities

Purposes and Aims

Lifeline Community Action is a charity that operates from the heart of Newton Aycliffe but provides a service across County Durham & Darlington. We primarily have supported the poorest and most disadvantaged individuals and families at a time when their need is greatest.

We seek to understand the difficulties that our communities face, such as losing a job, depression and anxiety, domestic violence, long term unemployment, unmanageable debt, losing a family home, breakdown of relationships, social isolation and more recently the number of 'working poor' due to the current economic crisis.

We provide support to strengthen families through personal development and training to develop skills which will help them achieve their goals.

We operate with a Christian Ethos but we provide a service to anyone regardless of their faith or if they have no faith at all. Our services are offered impartially, confidentially and free and we do not discriminate

Ensuring our work delivers our aims

We seek the views and opinion of our service users to establish whether we are meeting their needs and our aims. We use this data to make changes to our provision whilst not losing sight of our aims and principles.

The focus of our work

We aim to ensure that every individual or family has the basic essentials needed to stay warm, have a clean comfortable bed, the ability to cook and serve a meal, keep themselves and their homes clean. The charity therefore provides bedding, towels, crockery, kitchen utensils, pots and pans, washing powder and cleaning materials and small electrical appliances including small heaters. We provide hygiene packs to food banks and other charities and teenage toiletry packs to schools.

We also provide baby clothing, nappies, milk, bottles and sterilisers, changing mats, cribs and cots, bedding, pushchairs, sanitary protection and night ware and safety equipment such as stair gates, socket covers etc.

We provide activity sessions which reduce social isolation and improve physical and mental health.

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2023

These have included a knit and natter session, craft class, social dance, armchair exercise class and a boot camp exercise class. All have been well used and feedback demonstrates the positive difference made to those who were feeling socially isolated or wanted to improve their mental and physical health & wellbeing.

In 2021 we opened our Community Hub from where we run our School Uniform Recycling Scheme, Seasonal Giveaways and Giveaway Corner, where goods donated to us that cant be used in our packs are made available to the public free of charge to encourage recycling and prevent goods going to landfill.

How our activities deliver public benefit

We work with approximately 50 referral partners across County Durham including Council Covid Support Hub, Schools, Care Homes, Social Workers, Health Visitors, Housing Workers, Midwives, Police, Food Banks and other charities and organisations supporting the disadvantaged. Both partner organisations and the public themselves can refer for help. The support is usually tailored to the family and packages include items specifically needed by them.

Achievements and Performance

From April 2022 to the end of March 2023 the charity supported 14,548 people across our projects, this is due to the fantastic support we have received from funders. In February 2023 we were awarded a further 3 years funding from the National Lottery who were impressed by our progress and outcomes.

In the financial year 2022/2023 our data revealed the main reasons or contributing factors for our service user's need for support was loss of employment or reduction of income, ever increasing costs of food and utilities as a result of the current economic crisis and unmanageable debt. Currently, steep rises in costs are plunging more and more people into poverty and the number of people seeking support continues to grow.

Over 89% of all service users who responded to our survey told us that their mental health had improved. Feedback received from service users and referral partners indicated that the support we gave helped people escape domestic violence, prevent use of high interest lenders or loan sharks, improve mental & physical health and allow babies and children to have a more positive start in life. We have also worked with local schools to help deal with hygiene poverty by supplying packs containing teenage toiletry items

Financial Review

During the year ending 31st March 2023 the charity received income totaling £170,511 (2022 - £99,697) and incurred expenditure totaling £121,998 (2022 - £99,221). This led to a surplus of £48,513 (2022 - £476) of which £21,578 was on unrestricted funds.

Principal Funding Sources

Funding received in this financial year was from The National Lottery Community Fund, Award For All, Karbon Homes, Believe Housing, Livin, Great Aycliffe & Middridge AAP, 4 Together AAP, County Durham Community Foundation (Small Grant, Volunteer Support Fund, Great Aycliffe Fund, EDF Windfarm Community Benefit Fund, Poverty Hurts & Warm Spaces), Woodham Christian Centre and Garfield Weston.

Investment Policy

Any funds not required for day to day running of the charity are placed in a higher interest deposit account

Reserves Policy

The Trustees intend to estimate 6 months running costs and ring fence £50,000 as designated unrestricted reserves. As the charity has grown and provides support to a large range of referral partners the trustees felt that it would take up to six months to wind the charity down if ever necessary.
£67,910.

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2023

Plans for Future Periods

The charity plans to continue in its growth and development in the next year. An extension on the lease is pending but has been agreed which should provide some security. This will allow us to continue to operate the Giveaway Corner and other projects from our hub. A town centre location has resulted in a significant amount of footfall and thus allowed the charity to increase the level of donations received to increase our reserves. The location has also increased our ability to engage with the community on a regular basis.

The charity has been awarded a further 3-year Lottery Community Fund grant starting in Feb 2023 and the award of this grant gives the charity the opportunity to build relationships with other funder and begin to plan for the future when a further 3-year grant is unlikely in 2026. This grant covers the majority of core costs, so being awarded a further 3 year was integral to the charities business plan at this point in the charities development. In the longer term the charity must look at how it can become sustainable, particularly in relation to its core costs, exploration of a trading arm to the charity and the opening of a Northern base are all part of the long-term strategic direction.

Further engagement with the community will help the Trustee Board understand the needs of the community as the charity continues to see itself as a reactionary charity as well as the source of consistent support via its aid packages. The charity will continue to seek funding to cover the cost of aid and running costs that are not covered by the Community Fund Grant as these grants are essential to the work we do. In the longer term the charity will begin to look at how it can become sustainable, particularly in relation to its core costs, exploration of opening other community hubs in other areas running similar projects and schemes to the one in Newton Aycliffe to generate a further increase in donations to help cover core costs and potential to open a Northern base are part of the long term strategic direction.

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2023

Structure, Governance and Management

Governing Document

The organisation is a Charitable Incorporated Organisation established under a Constitution which established the objects and powers of the organisation.

Recruitment and Appointment of Management Committee

The Trustees of the CIO are charity trustees for the purposes of charity law and under the company's constitution are known as members of the Management Committee. Under the requirements of the constitution the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

All members of the Trustee Board give their time voluntarily and received no benefits from the charity.

The Trustee Board seeks to ensure that the needs of our service users are considered and the Board is representative of the community it serves. The Trustee Board is made up of five Trustees. LCA would like to enhance the skills and experience of the board and so are searching for people who would be willing to become Trustees and use their own experience to assist the charity.

Trustee Induction and Training

Trustee Induction is covered fully in the office manual. Trustees are expected to read all the recommended information suggested in the induction materials and provided by the Charity Commission (links given in induction material).

Risk Management

The Trustee Board has set up a system to review the major risks to which the charity is exposed. A risk register will be established which will be updated at least annually. Where appropriate, systems or procedures will be established to mitigate the risks the charity faces. The outcome of this assessment will be included in our Business Plan.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

In the last 12 months the charity was overseen by the Service & Human Resources Manager who reported to the 5 Trustees. The charity also contract with the Business Coordinator who managed all of the funding applications, reporting & funder statistical monitoring. The Coordinator also drafts and reviews all governance documents, policies and procedures and submits them to the Trustees. The Coordinator is contracted on a self-employed contract for services.

The charity financial processes are carried out by the Service & HR manager supported by a member of the Jane Ascroft Accountancy team on an ad-hoc basis. The Service & HR manager reports quarterly management accounts to the Treasurer who in turn reports to the Trustees. The charity employs three other paid staff who are responsible for administration and stock control/ distribution and running the Community Hub. The charity has a small team of volunteers and the charity continues to look to increase this number. All volunteers ultimately report to the Manager

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2023

Reference and Administrative Details

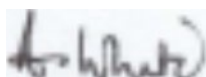
Registered charity name Lifeline Community Action
Charity registration number 1168614
Principal office St Clare's Church
St Cuthbert's Way
Newton Aycliffe
County Durham
DL5 5NT

The Trustees

Mrs A White (Chair)
Mr P Hawkins
Mrs J Donald (Treasurer)
Ms M Ridley
Ms S Scotchbrook

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

The trustees' annual report was approved on 26th July 2023 and signed on behalf of the board of trustees by:



Mrs A White (Chair)
Trustee

Lifeline Community Action

Independent Examiner's Report to the Trustees of Lifeline Community Action

Year Ended 31 March 2023

I report to the trustees on my examination of the financial statements of Lifeline Community Action ('the charity') for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XP

Lifeline Community Action

Statement of Financial Activities

Year Ended 31 March 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	23,118	147,393	170,511	99,697
Total income		<u>23,118</u>	<u>147,393</u>	<u>170,511</u>	<u>99,697</u>
Expenditure					
Expenditure on charitable activities	5,6	7,390	114,608	121,998	99,221
Total expenditure		<u>7,390</u>	<u>114,608</u>	<u>121,998</u>	<u>99,221</u>
Net income		<u>15,728</u>	<u>32,785</u>	<u>48,513</u>	<u>476</u>
Transfers between funds		5,850	(5,850)	–	–
Net movement in funds		<u>21,578</u>	<u>26,935</u>	<u>48,513</u>	<u>476</u>
Reconciliation of funds					
Total funds brought forward		46,332	51,370	97,702	97,226
Total funds carried forward		<u>67,910</u>	<u>78,305</u>	<u>146,215</u>	<u>97,702</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

Lifeline Community Action

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Current Assets			
Cash at bank and in hand		147,026	98,805
Creditors: amounts falling due within one year	11	<u>811</u>	<u>1,103</u>
Net Current Assets		<u>146,215</u>	<u>97,702</u>
Total Assets Less Current Liabilities		<u>146,215</u>	<u>97,702</u>
Net Assets		<u><u>146,215</u></u>	<u><u>97,702</u></u>
Funds of the Charity			
Restricted funds		78,305	51,370
Unrestricted funds		<u>67,910</u>	<u>46,332</u>
Total charity funds	13	<u><u>146,215</u></u>	<u><u>97,702</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 26th July 2023 and are signed on behalf of the board by:



Mrs J Donald (Treasurer)
Trustee

Lifeline Community Action

The notes on pages 9 to 16 form part of these financial statements.

Lifeline Community Action

Notes to the Financial Statements

Year Ended 31 March 2023

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Acorn Unit, St Clare's Church, St Cuthbert's Way, Newton Aycliffe, County Durham, DL5 5NT.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

3. Accounting Policies *(continued)*

Income *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial Instruments

The charity only has financial assets and 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.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

Trade Debtors

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

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash 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.

Trade Creditors

Creditors are recognised where the charity 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company 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 company 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 Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

4. Donations and Legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Donations			
Donations	23,118	–	23,118
Woodham Church	–	–	–
Grants			
County Durham Community Foundation	–	23,790	23,790
Livin Housing Ltd	–	10,000	10,000
National Lottery	–	37,796	37,796
Community Fund	–	28,163	28,163
GAMP	–	25,644	25,644
Karbon Housing	–	3,000	3,000
Garfield Weston	–	15,000	15,000
Believe housing	–	4,000	4,000
	<u>23,118</u>	<u>147,393</u>	<u>170,511</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Donations			
Donations	7,145	–	7,145
Woodham Church	1,500	–	1,500
Grants			
County Durham Community Foundation	–	8,533	8,533
Livin Housing Ltd	–	(10,000)	(10,000)
Community Fund	–	55,896	55,896
GAMP	–	18,936	18,936
Awards For All	–	9,980	9,980
Karbon Housing	–	2,700	2,700
4 Together	–	5,007	5,007
	<u>8,645</u>	<u>91,052</u>	<u>99,697</u>

5. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Expenditure on charitable activities (see page 18)	<u>7,390</u>	<u>114,608</u>	<u>121,998</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Expenditure on charitable activities (see page 18)	<u>4,062</u>	<u>95,159</u>	<u>99,221</u>

Lifeline Community Action

Notes to the Financial Statements (continued)

Year Ended 31 March 2023

6. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Total funds 2023 £	Total fund 2022 £
Expenditure on charitable activities (see page 18)	121,998	121,998	99,221

7. Independent Examination Fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	600	600

8. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	50,194	45,987
Employer contributions to pension plans	834	807
	<u>51,028</u>	<u>46,794</u>

The average head count of employees during the year was 4 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	<u>4</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

9. Trustee Remuneration and Expenses

Trustees have received neither remuneration nor expenses in the current or previous year.

10. Transfers Between Funds

During the year £5,850 was transferred from restricted to unrestricted funds which represented contributions to core costs from projects.

11. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	600	600
Social security and other taxes	211	345
Pension creditor	—	158
	<u>811</u>	<u>1,103</u>

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

12. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £834 (2022: £807).

13. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	46,332	23,118	(7,390)	5,850	67,910

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	31,527	8,645	(4,062)	10,222	46,332

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Community Fund	26,383	28,163	(51,682)	(2,864)	–
CDCF Covid	1,694	–	(1,684)	(10)	–
CDCF Job Club	620	–	–	(620)	–
Awards For All	7,836	–	(6,958)	(878)	–
GAMP Covid Recovery	2,961	–	(2,961)	–	–
Livin 3	711	–	(696)	(15)	–
4 Together	2,488	–	(2,468)	(20)	–
CDCF Volunteer Support	1,100	–	(320)	–	780
GAMP 4	7,577	–	(7,496)	(81)	–
Believe Housing	–	4,000	(1,945)	–	2,055
CDCF - Aycliffe Fund	–	2,000	(1,636)	–	364
CDCF - Community Support	–	5,333	(3,338)	–	1,995
CDCF - EDF	–	3,500	(1,129)	–	2,371
CDCF - Warm Hub	–	1,000	(785)	(215)	–
CDCF - Poverty Hurts	–	2,000	(2,053)	53	–

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

13. Analysis of Charitable Funds *(continued)*

Karbon 3	–	3,000	(1,995)	(1,005)	–
Livin 4	–	10,000	(9,805)	(195)	–
GAMP - Community Hub	–	14,942	(3,727)	–	11,215
CDCF - Poverty Hurts					
Large Grant	–	9,957	(433)	–	9,524
GAMP 5	–	10,702	(2,704)	–	7,998
Garfield Weston 2022	–	15,000	(9,273)	–	5,727
National Lottery -					
Reaching Communities	–	37,796	(1,520)	–	36,276
	<u>51,370</u>	<u>147,393</u>	<u>(114,608)</u>	<u>(5,850)</u>	<u>78,305</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Community Fund	27,835	55,896	(52,548)	(4,800)	26,383
Livin HH	4,523	–	(3,523)	(1,000)	–
CDCF Covid	–	5,000	(3,306)	–	1,694
CDCF Job Club	3,500	–	–	(2,880)	620
Awards For All	6,783	–	(6,769)	(14)	–
GAMP Covid Recovery	151	9,638	(6,677)	(151)	2,961
Karbon Homes 2	–	2,700	(2,311)	(389)	–
CDCF Stanley fund	2,907	–	(2,918)	11	–
Livin 3	20,000	(10,000)	(8,877)	(412)	711
4 Together	–	5,007	(2,519)	–	2,488
Awards For All 2	–	9,980	(2,144)	–	7,836
CDCF Poverty Hurts	–	1,000	(1,013)	13	–
CDCF Volunteer					
Support	–	2,533	(1,433)	–	1,100
GAMP 4	–	9,298	(1,121)	(600)	7,577
	<u>65,699</u>	<u>91,052</u>	<u>(95,159)</u>	<u>(10,222)</u>	<u>51,370</u>

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2023

13. Analysis of Charitable Funds *(continued)*

The restricted funds all relate to projects currently underway which operate over different financial years. The funding which will continue into 2023/2024 are Community Fund, CDCF Volunteer Support Grant, CDCF Poverty Hurts (Large Grant), Awards for All, GAMP Community Hub, GAMP Aid & Activities, CDCF EDF, CDCF General grant, Believe, Livin, CDCF Great Aycliffe Fund and Garfield Weston Foundation.

14. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	68,721	78,305	147,026
Creditors less than 1 year	(811)	–	(811)
Net assets	<u>67,910</u>	<u>78,305</u>	<u>146,215</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	47,435	51,370	98,805
Creditors less than 1 year	(1,103)	–	(1,103)
Net assets	<u>46,332</u>	<u>51,370</u>	<u>97,702</u>

Lifeline Community Action

Management Information

Year Ended 31 March 2023

The Following Pages Do Not Form Part of the Financial Statements.

Lifeline Community Action

Detailed Statement of Financial Activities

Year Ended 31 March 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Donations	23,118	7,145
Woodham Church	–	1,500
County Durham Community Foundation	23,790	8,533
Livin Housing Ltd	10,000	(10,000)
National Lottery	37,796	–
Community Fund	28,163	55,896
GAMP	25,644	18,936
Awards For All	–	9,980
Karbon Housing	3,000	2,700
Garfield Weston	15,000	–
4 Together	–	5,007
Believe housing	4,000	–
Total income	<u>170,511</u>	<u>99,697</u>
Expenditure		
Wages	50,194	45,987
Pension costs	834	807
Room hire	9,348	3,842
Insurance	1,018	3,376
Travel costs	773	524
Legal & professional fees	16,562	10,159
Telephone	1,367	959
Office costs	5,469	5,147
Beneficiary costs	35,255	27,831
Other costs	1,178	589
Total expenditure	<u>121,998</u>	<u>99,221</u>
Net income	<u>48,513</u>	<u>476</u>

LIFELINE COMMUNITY ACTION

England & Wales - Charity number 1168614

Accounts

Charity Registration Number: 1168614

Lifeline Community Action
Financial Statements
For the Year Ending
31 March 2022

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Lifeline Community Action

Financial Statements

Year Ended 31 March 2022

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Lifeline Community Action

Trustees' Annual Report

Year Ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Objectives and Activities

Purposes and Aims

Lifeline Community Action is a charity that operates from the heart of Newton Aycliffe but provides a service across County Durham & Darlington. We primarily have supported the poorest and most disadvantaged individuals and families at a time when their need is greatest.

We seek to understand the difficulties that our communities face, such as losing a job, depression and anxiety, long term unemployment, unmanageable debt, losing a family home and the breakdown of relationships.

We provide support to strengthen families through personal development and training to develop skills which will help them achieve their goals.

We operate with a Christian Ethos but we provide a service to anyone regardless of their faith or if they have no faith at all. Our services are offered impartially, confidentially and free and we do not discriminate

Ensuring our work delivers our aims

We seek the views and opinion of our service users to establish whether we are meeting their needs and our aims. We use this data to make changes to our provision whilst not losing sight of our aims and principles.

The focus of our work

We aim to ensure that every individual or family has the basic essentials needed to stay warm, have a clean comfortable bed, the ability to cook and serve a meal, keep themselves and their homes clean. The charity therefore provides bedding, towels, crockery, kitchen utensils, pots and pans, washing powder and cleaning materials and small electrical appliances including small heaters.

We also provide baby clothing, nappies, milk, bottles and sterilisers, changing mats, scrips and cots, bedding, pushchairs, sanitary protection and night ware and safety equipment such as stair gates, socket covers etc.

We provide basic cleaning care packs to help prevent the spread of Covid 19 and to combat hygiene poverty. These include toiletries, washing powder/liquid, soap, cleaning spray and hand sanitisers.

In 2021 we opened our Community Hub which houses our activity sessions to combat isolation, social deprivation and bring people back together again. At the same time we started to run activity sessions from St Clare's Church Hall, these included a tea dance, armchair aerobics, children's dance classes and fitness class. All of our activities are free of charge to allow those in the most financially disadvantaged household to take part and improve mental & physical health and general wellbeing.

How our activities deliver public benefit

We work with approximately 50 referral partners across County Durham including Council Covid Support Hub, Schools, Care Homes, Social Workers, Health Visitors, Housing Workers, Midwives, Police, Food Banks and other charities and organisations supporting the disadvantaged. Both partner organisations and the public themselves can refer for help. The support is usually tailored to the family and packages include items specifically needed by them.

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2022

Achievements and Performance

From April 21 to March 22 the charity supported 8826 people (5143 adults and 3683 children) across County Durham. Our target with the Community Fund was to support 3000 people in year two of our grant but we have been able to support 5826 more people than we expected. 1301 activity places have been filled since they began on the 8th June 2021. Over 90% of all service users who responded to our survey told us that their mental health had improved. Feedback received from service users and referral partners indicated that the support we gave helped people escape domestic violence, prevent use of high interest lenders or loan sharks, improve mental & physical health and allow babies and children to have a more positive start in life.

Financial Review

During the year ending 31st March 2022 the charity received income totalling £99,697 (2021 - £154,264) and incurred expenditure totalling £99,221 (2021 - £94,749). This led to a surplus of £476 (2021 - £59,515) of which £14,805 was on unrestricted funds.

Principal Funding Sources

Funding received in this financial year was from The National Lottery Community Fund, Award For All, Karbon Homes, Livin, Great Aycliffe & Middridge AAP, 4 Together AAP, County Durham Community Foundation and Garfield Weston.

Reserves Policy

The Trustees intend to estimate 3 months running costs and when possible ring fence £25,000 as designated unrestricted reserves. The reserves are needed to meet the working operational requirements of the charity and wind it down if it was necessary. At 31st March 2022 reserves totalled £46,332.

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2022

Plans for Future Periods

The charity plans to continue in its growth and development in the next year. An extension on the lease on the Community Hub will be sought to provide some security. This will allow us to continue to operate the Giveaway Corner and activities in the town centre. A town centre location has resulted in a significant amount of footfall and thus allowed the charity to increase the level of donations received. The location has also increased our ability to engagement with the community.

The current 3 year Lottery Community Fund grant will end in Feb 2023 and steps will be taken to discuss and apply for a further 3 years funding. An outcome of this application should be received by the end of 2022. As this grant covers the majority of core costs, being awarded a further 3 year is integral to the charities business plan at this point in the charities development.

Further engagement with the community will help the Trustee Board understand the needs of the community as the charity continues to see itself as a reactionary charity as well as the source of consistent support via its aid packages. The charity will continue to seek funding to cover the cost of aid and running costs that are not covered by the Community Fund Grant as these grants are essential to the work we do. In the longer term the charity will begin to look at how it can become sustainable, particularly in relation to its core costs, exploration of a trading arm to the charity and the opening of a Northern base are all part of the long term strategic direction.

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2022

Structure, Governance and Management

Governing Document

The organisation is a Charitable Incorporated Organisation established under a Constitution which established the objects and powers of the organisation.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

All members of the Trustee Board give their time voluntarily and received no benefits from the charity.

The Trustee Board seeks to ensure that the needs of our service users are considered and the Board is representative of the community it serves. The Trustee Board was made up of four Trustees, two of whom have either resigned or informed the Board of their intention to resign in the near future. Therefore, steps have already been taken to enhance the potential pool of trustees the charity has looking at what skills and experience they would bring to the board. LCA are searching for people who would be willing to become Trustees and use their own experience to assist the charity.

Trustee Induction and Training

Trustee Induction is covered fully in the office manual. Trustees are expected to read all the recommended information suggested in the induction materials and provided by the Charity Commission (links given in induction material).

Risk Management

The Trustee Board has set up a system to review the major risks to which the charity is exposed. A risk register will be established which will be updated at least annually. Where appropriate, systems or procedures will be established to mitigate the risks the charity faces. The outcome of this assessment will be included in our Business Plan.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

In the last 12 months the charity was overseen by the Service & Personell Manager who reported to the 5 Trustees. The charity also contract with the Business Coordinator who managed all of the funding applications, reporting & funder statistical monitoring. The Coordinator also drafts and reviews all governance documents, policies and procedures and submits them to the Trustees. The Coordinator is contracted on a self-employed contract for services.

The charity also contracts with a book keeper who manages the charities finances, calculates salaries and apportions all spending in conjunction with the Manager and Coordinator. The Book Keeper reports quaterly management Accounts to the Treasurer who in turn reports to the Trustees. The charity employs two other paid staff who are responsible for administration and stock control/ distribution.

Almost all volunteers were isolating (on the shielding list produced by the Government and NHS) and therefore not working during this year, a small team of temporary volunteers were recruited to support the paid staff team carry out the charities activities. All volunteers report to the Manager

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2022

Reference and Administrative Details

Registered charity name Lifeline Community Action

Charity registration number 1168614

Principal office St Clare's Church
St Cuthbert's Way
Newton Aycliffe
County Durham
DL5 5NT

The Trustees

Mr A White (Chair)
Mr P Hawkins
Mr D Southerton Resigned Jan 22
Mrs J Donald (Treasurer)
Ms M Ridley
Ms S Scotchbrook

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park Barnard
Castle
County Durham
DL12 8XT

The trustees' annual report was approved on 1ST November 2022 . and signed on behalf of the board of trustees by:



Mr A White (Chair)
Trustee

Lifeline Community Action

Independent Examiner's Report to the Trustees of Lifeline Community Action

Year Ended 31 March 2022

I report to the trustees on my examination of the financial statements of Lifeline Community Action ('the charity') for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A photograph of a handwritten signature in blue ink that reads "Jane Ascroft". The signature is written on a light-colored background.

Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Lifeline Community Action

Statement of Financial Activities

Year Ended 31 March 2022

		2022		2021	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	8,645	91,052	99,697	154,264
Total income		<u>8,645</u>	<u>91,052</u>	<u>99,697</u>	<u>154,264</u>
Expenditure					
Expenditure on charitable activities	5,6	4,062	95,159	99,221	94,749
Total expenditure		<u>4,062</u>	<u>95,159</u>	<u>99,221</u>	<u>94,749</u>
Net income		<u>4,583</u>	<u>(4,107)</u>	<u>476</u>	<u>59,515</u>
Transfers between funds		10,222	(10,222)	–	–
Net movement in funds		<u>14,805</u>	<u>(14,329)</u>	<u>476</u>	<u>59,515</u>
Reconciliation of funds					
Total funds brought forward		31,527	65,699	97,226	37,711
Total funds carried forward		<u>46,332</u>	<u>51,370</u>	<u>97,702</u>	<u>97,226</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

Lifeline Community Action

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Current Assets			
Debtors	11	–	10,000
Cash at bank and in hand		98,805	87,976
		<u>98,805</u>	<u>97,976</u>
Creditors: amounts falling due within one year	12	1,103	750
Net Current Assets		<u>97,702</u>	<u>97,226</u>
Total Assets Less Current Liabilities		<u>97,702</u>	<u>97,226</u>
Net Assets		<u>97,702</u>	<u>97,226</u>
Funds of the Charity			
Restricted funds		51,370	65,699
Unrestricted funds		46,332	31,527
Total charity funds	14	<u>97,702</u>	<u>97,226</u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:



Mrs J Donald (Treasurer)
Trustee

Lifeline Community Action

The notes on pages 9 to 16 form part of these financial statements.

Lifeline Community Action

Notes to the Financial Statements

Year Ended 31 March 2022

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Acorn Unit, St Clare's Church, St Cuthbert's Way, Newton Aycliffe, County Durham, DL5 5NT.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

3. Accounting Policies *(continued)*

Income *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial Instruments

The charity only has financial assets and 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.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

Trade Debtors

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

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash 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.

Trade Creditors

Creditors are recognised where the charity 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company 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 company 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.

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	7,145	–	7,145
Woodham Church	1,500	–	1,500
Grants			
County Durham Community Foundation	–	8,533	8,533
Livin Housing Ltd	–	(10,000)	(10,000)
Community Fund	–	55,896	55,896
GAMP	–	18,936	18,936
Awards For All	–	9,980	9,980
Karbon Housing	–	2,700	2,700
4 Together	–	5,007	5,007
	<u>8,645</u>	<u>91,052</u>	<u>99,697</u>

Lifeline Community Action

Notes to the Financial Statements (continued)

Year Ended 31 March 2022

4. Donations and Legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	593	–	593
Grants			
County Durham Community Foundation	–	12,907	12,907
Livin Housing Ltd	–	25,000	25,000
Community Fund	–	89,578	89,578
GAMP	–	5,736	5,736
Awards For All	–	8,700	8,700
Karbon Housing	–	4,350	4,350
Garfield Weston	5,000	–	5,000
Other smaller grants	2,400	–	2,400
	<u>7,993</u>	<u>146,271</u>	<u>154,264</u>

5. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Expenditure on charitable activities (see page 17)	<u>4,062</u>	<u>95,159</u>	<u>99,221</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Expenditure on charitable activities (see page 17)	<u>3,887</u>	<u>90,862</u>	<u>94,749</u>

6. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Total funds 2022 £	Total fund 2021 £
Expenditure on charitable activities (see page 17)	<u>99,221</u>	<u>99,221</u>	<u>94,749</u>

7. Independent Examination Fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>600</u>

Lifeline Community Action

Notes to the Financial Statements (continued)

Year Ended 31 March 2022

8. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	45,987	39,639
Employer contributions to pension plans	807	–
	<u>46,794</u>	<u>39,639</u>

The average head count of employees during the year was 3 (2021: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

9. Trustee Remuneration and Expenses

Trustees have received neither remuneration nor expenses in the current or previous year.

10. Transfers Between Funds

During the year £10,222 was transferred from restricted to unrestricted funds which represented contributions to core costs from projects.

11. Debtors

	2022	2021
	£	£
Accrued income	<u>–</u>	<u>10,000</u>

12. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	600	600
Social security and other taxes	345	–
Pension creditor	158	–
Other creditors	–	150
	<u>1,103</u>	<u>750</u>

13. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £807 (2021: £Nil).

Lifeline Community Action

Notes to the Financial Statements (continued)

Year Ended 31 March 2022

14. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	<u>31,527</u>	<u>8,645</u>	<u>(4,062)</u>	<u>10,222</u>	<u>46,332</u>

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	<u>891</u>	<u>7,993</u>	<u>(3,887)</u>	<u>26,530</u>	<u>31,527</u>

Restricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Community Fund	27,835	55,896	(52,548)	(4,800)	26,383
Livin HH	4,523	–	(3,523)	(1,000)	–
CDCF Covid	–	5,000	(3,306)	–	1,694
CDCF Job Club	3,500	–	–	(2,880)	620
Awards For All	6,783	–	(6,769)	(14)	–

Lifeline Community Action

Notes to the Financial Statements (continued)

Year Ended 31 March 2022

14. Analysis of Charitable Funds (continued)

GAMP Covid Recovery	151	9,638	(6,677)	(151)	2,961
Karbon Homes 2	–	2,700	(2,311)	(389)	–
CDCF Stanley fund	2,907	–	(2,918)	11	–
Livin 3	20,000	(10,000)	(8,877)	(412)	711
4 Together	–	5,007	(2,519)	–	2,488
Awards For All 2	–	9,980	(2,144)	–	7,836
CDCF Poverty Hurts	–	1,000	(1,013)	13	–
CDCF Volunteer Support	–	2,533	(1,433)	–	1,100
GAMP 4	–	9,298	(1,121)	(600)	7,577
	<u>65,699</u>	<u>91,052</u>	<u>(95,159)</u>	<u>(10,222)</u>	<u>51,370</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Community Fund	26,306	61,329	(37,743)	(21,117)	28,775
CDCF Children's Blessings	1,500	–	(996)	(504)	–
Livin HH	1,514	5,000	(478)	(1,513)	4,523
Livin CB	3,000	–	(2,061)	(939)	–
CDCF Covid	–	5,000	(4,985)	(15)	–
CDCF Covid 2	–	5,000	(4,293)	(707)	–
CDCF Job Club	3,500	–	–	–	3,500
CDCF WW	1,000	–	(1,028)	28	–
Awards For All	–	8,700	(1,917)	–	6,783
GAMP Covid Response	–	2,740	(2,732)	(8)	–
GAMP Covid Recovery	–	2,996	(2,471)	(374)	151
Karbon Homes	–	3,000	(2,103)	(897)	–
Karbon Homes 2	–	1,350	(866)	(484)	–
Community Fund	–	28,249	(29,189)	–	(940)
CDCF Stanley fund	–	2,907	–	–	2,907
Livin 3	–	20,000	–	–	20,000
	<u>36,820</u>	<u>146,271</u>	<u>(90,862)</u>	<u>(26,530)</u>	<u>65,699</u>

The restricted funds all relate to projects currently underway which operate over different financial years. The funding which will continue into 2022/2023 are Community Fund, CDCF Covid, CDCF Job Club, Awards For All 2, GAMP Covid Recovery, GAMP 4, Livin 3, 4 Together and CDCF Volunteer Support.

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2022

15. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	47,435	51,370	98,805
Creditors less than 1 year	(1,103)	–	(1,103)
Net assets	<u>46,332</u>	<u>51,370</u>	<u>97,702</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	32,277	65,699	97,976
Creditors less than 1 year	(750)	–	(750)
Net assets	<u>31,527</u>	<u>65,699</u>	<u>97,226</u>

Lifeline Community Action

Management Information

Year Ended 31 March 2022

The Following Pages Do Not Form Part of the Financial Statements.

Lifeline Community Action

Detailed Statement of Financial Activities

Year Ended 31 March 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations	7,145	593
Woodham Church	1,500	–
County Durham Community Foundation	8,533	12,907
Livin Housing Ltd	(10,000)	25,000
Community Fund	55,896	89,578
GAMP	18,936	5,736
Awards For All	9,980	8,700
Karbon Housing	2,700	4,350
Garfield Weston	–	5,000
4 Together	5,007	–
Other smaller grants	–	2,400
	<u>99,697</u>	<u>154,264</u>
Total income	<u>99,697</u>	<u>154,264</u>
Expenditure		
Expenditure on charitable activities		
Wages	45,987	39,639
Pension costs	807	–
Room hire	3,842	3,600
Insurance	3,376	585
Travel costs	524	920
Legal & professional fees	10,159	14,374
Telephone	959	779
Office costs	5,147	5,237
Beneficiary costs	27,831	29,374
Other costs	589	241
Total expenditure	<u>99,221</u>	<u>94,749</u>
Net income	<u>476</u>	<u>59,515</u>

LIFELINE COMMUNITY ACTION

England & Wales - Charity number 1168614

Accounts



ANNUAL REPORT 2020/2021

Lifeline Community Action

Email: officelifelinecommunityaction@gmail.com

Website: www.lifelinecommunityaction.co.uk

Tel: 07936 431262

Reg Office: The Acorn Unit, St
Clare's Church, St Cuthbert's
Way, Newton Aycliffe,
Co. Durham.
DL5 5 NT



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CHARITY INFORMATION

Lifeline Community Action

The Trustees present its directors' report and inspected accounts for the year ended 31 March 2021

Charity Name: Lifeline Community Action (LCA) - Charitable Incorporated Organisation

Registration number: 1168614

Registered Office: The Acorn Unit, St Clare's Church, St Cuthbert's Way, Newton Aycliffe
County Durham.DL5 5NT

Community Hub:17 Beveridge Way, Newton Aycliffe, County Durham. DL5 4DZ

Trustee Board

Miss A White	Chair
Mr K Sadler	Treasurer (resigned April 2020)
Mr D Southerton	
Mrs. J Donald	Treasurer elect (appointed 2020)
Mrs M Ridley	(appointed 2020)
Mrs S Scotchbrook	(appointed 2020)

Staff

Corrinn Chambers <i>BA hons HR&Management, Assoc CIPD</i>	Service & Personnel Manager
Carol Stenger	Administration Officer
Cath Halford	Packages & Activities Coordinator

Other Professionals

Lesley Taylor	Book Keeper
Pauline Chambers <i>Mcomi (dip) MInstF Assoc CIPD</i>	Business Coordinator
<i>Jane Ascroft FCA MA (Cantab)</i>	Chartered Accountant & Registered Auditor

Volunteers 2020/2021

Sally Davis	
Kerry Wootton	*left 2020
Ellie Stevens	Temporary
Diane Edwardson	Temporary
Derek Southerton	
Christine Bland	
Alwyn White	

“ Without doubt It has been such a difficult year for everyone, however the charity has increased the number of people supported this year by 350%! That’s amazing!

Overview 2020/2021

Lifeline Community Action is a charity that was first founded in 2010 and operates from the heart of Newton Aycliffe, however the charity provides a service across **County Durham & Darlington**. We primarily support the poorest and most economically & socially disadvantaged individuals and families. We seek to understand the difficulties that our communities face, such as losing a job, depression and anxiety, long term unemployment, unmanageable debt, losing a family home and the breakdown of relationships. Since April 2020 we also now provide specific support to those affected by Covid 19. We operate with a Christian Ethos but we provide a service to anyone regardless of their faith or if they have no faith at all. Our services are offered impartially, confidentially and free and we do not discriminate

In April 2020, the charity began a new era in its growth and development. The charity was able to appoint a small team of paid staff from April 2020 due to receipt of a 3-year grant from the National Lottery Commission, Reaching Communities Fund. The new staff members brought to the charity a huge amount of experience from the voluntary sector and knowledge and skills relating to Human Resources, service delivery and administration. Volunteers have always been extremely important to the charity and still are, however, it was recognised that a strong core paid staff team can better support the wonderful volunteers in their work and personal development. The charity now has the ability to grow and improve so that demand can be met and as many people as possible in need of support can receive it. Due to additional funding from Great Aycliffe & Middridge Partnership and the Community Fund, we were able to extend the paid staff team to include a Package Supervisor, this role has taken responsibility for stock and distribution of all of our packages. The post has been incredibly valuable to the charity and enabled us to meet demand which increased almost daily at a time when many of our existing volunteers needed to shield as a result of the Covid 19 pandemic. The charity has averaged a minimum of 40 referrals per week throughout 2020/2021 and supported a minimum average of 116 individuals every week.

Covid 19 was not a challenge anyone anticipated and the first lock down took place one week prior to our new structure being in place. The team immediately assessed what LCA could offer to support its community and the people referred to us who were affected by the pandemic. We introduced our care package support project which provided personal toiletries, cleaning products, hand sanitiser etc. to help prevent the spread of the virus. This was in addition to our existing support via our Helping Hands and Children’s Blessings projects. Both the new and existing projects provided much needed and appreciated support to key workers and financially disadvantaged individuals and families. We worked with other agencies, food banks, schools and care homes to reach those in need. Without doubt It has been such a difficult year for everyone, however the charity has increased the number of people supported this year by 350%! That’s amazing!

A heartfelt thanks is sent to our paid staff team and our dedicated volunteers for their hard work, determination and commitment to LCA. We also give thanks to our fantastic Trustees who have supported the team throughout the year. Finally, we would like to thank all the funders who have supported our work and who stepped up to provide the funding needed in such a quick and efficient way in response to the pandemic.

Manager and Chair's Report

Service & Personnel Manager - Corinn Chambers



I was delighted to begin working for Lifeline Community Action (LCA) in April 2020 bringing experience of working in the Human Resources department with the police and over 12 years' experience of working within the voluntary sector.

From my first day with LCA, the charity faced challenges as a result of the Covid 19 pandemic and it was clear that LCA needed to respond to the needs of our communities. It has been a pleasure to support those that needed our help as our referral partners grew in number. As a result, we have provided support across all of County Durham on a weekly basis. Covid 19 forced us to adapt and grow quicker than we envisaged so I would like to thank my team, Carol Stenger and Cath Halford for all their hard work and absolute commitment throughout the year as LCA could not have achieved what it did without them. I would like to thank the Trustees for supporting us to respond to the demand which has increased month by month.

Fulfilling requests for support was made more difficult due to the fact that most of our wonderful volunteers were people who were advised to shield and/or in a vulnerable group and therefore not able to come to work with us. We were lucky to recruit some temporary volunteers who wanted to help the charity while they were on furlough from their permanent jobs. We appreciated the support these individuals gave and were sad to see them leave when they had to return to their jobs. We thank them for their time and commitment to help us.

As the end of the financial year approached, some of our existing volunteers were ready to return and we were happy to welcome them back. Our volunteer recruitment plan will be a priority for me as we move into the new financial year.

I am honoured and humbled by the work that we do, the people we meet and those we support and I look forward to the coming year.

Corinn Chambers

Chair of the Trustee Board – Alwyn White

After the awful difficulties affecting the whole world, everyone who is in any way connected to LCA, needs to be very proud of themselves because of the opportunities and achievements presented to us despite Covid 19. None of this would have been made possible without the grants received from our very generous funders.



The Trustee board wishes to thank Pauline Chambers who has sourced many streams of funding, sufficient funding is essential as more and more families are needing our help during a difficult time of financial crisis for many. I would also like to thank Lesley Taylor our book keeper who, along with Pauline, have kept the charity in a good financial position

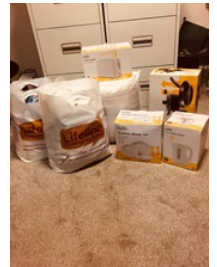
I would also like to thank the '3 C's', Corinn Chambers, Carol Stenger and Catherine Laverick Halford. They make a formidable team and work extremely hard managing the charity, completing all essential administration & stock control as well as making up the various packs of household goods, cleaning packs and baby packs and delivering them throughout the County and sometimes beyond. Thank you too to the wonderful volunteers who help sort donations, help to make up the packs and sometimes deliver. I am confident that the charity is operating to a very high standard and look forward to seeing what we can achieve in the coming year.

Alwyn White

PROJECTS

Helping Hands

Helping Hands provides support by providing household goods and cleaning materials tailored to an individual and family's needs dependent on their circumstances. We provide the basic essentials needed to keep someone's home, personal belongings and themselves clean. We also can provide the items needed to keep someone comfortable and warm and able to prepare and serve food. The items provided are generally, bedding, towels, cutlery, small electric appliances, kitchenware and cleaning materials and toiletries.



Children's Blessings



The Children's Blessings project provides essential baby goods to families who are in need but are having or have had a new baby or small child. The packages provided are tailored to each person or family's needs but can provide baby milk, nappies, baby clothing, baby goods such as a high chair, baby bath, safety gate, Moses baskets, cots & bedding. The project can also provide items for a soon to be new mum to take into hospital to improve her wellbeing.

Covid Care Packs



Working in partnership with other agencies, we set up a response to Covid 19. We provided basic cleaning care and baby care packages which were put together to help people cover the cost of the additional cleaning and washing to protect themselves and others from spreading coronavirus. Recipients have told us that these packs were a blessing to help them stop the transmission of the virus.

These packs have been distributed to care home or hospital workers on a very low income, to schools for distribution to their vulnerable families, distributed to those living in poverty via food banks across County Durham as well as those identified as in need for support via Local Authority family workers, the local authority community hub, health visitors, police, housing officers and other charities or organisations. Many individuals with a current infection of covid 19, those shielding or self-isolating have also been supported.



Job Club

Our job club did not operate in this financial year as a result of the pandemic. The delivery of our



Job Club must be delivered on a face-to-face basis. Many of the service users referred to this project do not have access to the internet and need very specific support. Plans are in place to re-launch in April 2021.

Community Hub

From March 2021, thanks to ASTOP Limited, the charity was offered free use of a large unit in the Thames Centre, Newton Aycliffe. The unit offered the charity more space, therefore the ability to have more people working at the same time whilst still working in a Covid Secure way. The premises will also offer space to run new projects which aim to tackle social and economic isolation as we emerge from Covid 19 lockdowns. We also plan to hold a school uniform scheme and giveaway events from this building.



Giveaway Events

The charity receives a lot of donations from the community to help those in need and we are very grateful for these as they enable us to help many more people. Some of the donations are not suitable or appropriate for packs and so we give them away at our giveaway events. These events allow people to take what they need and prevents unsuitable stock from going to landfill. These events are so successful we plan to open a giveaway corner in future and take in many more donations. We will include household goods, children's clothing, toys and baby goods and the giveaway will open initially two days per week to the public. We would like to expand this further as we attract more volunteers to help.

THANK YOU TO OUR FUNDERS

20/21 has been a successful year for LCA. The support from the National Lottery - Reaching Communities grant has made a huge difference to the charity and enabled it to expand to help meet the ever-increasing demand. The charity recognises the value of both a strong core structure and the use of committed volunteers. As a direct result of this funding we have been able to attract more funders to support our work and with additional capacity allow us to meet demand. A heartfelt thank you to all our regular funders and to all our new ones.

We would like to send special thanks to the teams who work tirelessly behind the scenes at all of the grant giving organisations who help and support charities like ours during the application process and throughout the duration of the grant.

Our funders in 2020/2021 are:



National Lottery Community Fund

Reaching Community Fund
Awards for All
Coronavirus Community Support Fund



Great Aycliffe & Middridge Area Action Partnership

Covid 19 Response Project
Covid 19 Recovery Project



County Durham Community Foundation

Winter Warmth Grant
Covid 19 Sustainability Fund
Great Aycliffe Fund
Stanley Fund
Community Grants Funding Programme



Livin

Children's Blessings Project
Helping Hands Project
Client Aid Project



Karbon Homes

Coronavirus Crisis Fund
Covid Response, Recovery and Support



Garfield Weston Foundation - Covid 19 Response



Woodham Christian Centre

Neighbourly Community Fund

Tesco/Groundworks



Catherine Cookson Trust

Hadrian Trust

ACKNOWLEDGEMENTS

We would also like to thank those who donate to us each month as 'regular givers' to the charity. Your continued support is very much appreciated.

We would also like to acknowledge the support received from the following people or organisations who have either played an integral role in the development of the charity or have personally given to support us:

St Clare's Church
 St Clare's Food Bank
 Shirley Cormack - Tesco Community Champion
 Newton Aycliffe Aldi Staff
 John Bailey -Tesco Community Champion
 In-Kind Direct
 Harrisons Wholesale
 Astop Limited
 Giving World Online
 Feeding Families
 Thames Centre Management
 Learning Curve
 Stephen Gosnay & Logico



His Church
 Newton Press/Newton News
 Durham Cathedral
 Miya Rose Boutique
 Geoff Batchelor and the Rotary Club

We would also like to recognise the important part played by the general public who continue to donate pre-loved goods to the charity to help other people. Without their support we would not be able to reach so many people. - Thankyou

Moving On into 2021/2022

The charity intends to establish itself as a County Durham Charity. We intend to address poverty, disadvantage and deprivation with a range of projects and activities. The Charity recognises that Covid 19 has caused both a health and economic crisis which will result in many more people needing support. Our flag ship projects (Helping Hands and Children's Blessings) will continue as we know this type of support is continually in demand. The support these projects offer is unique to us therefore demand to support individuals from across the whole of County Durham has been evident. We will continue to provide cleaning care pack support for at least the next 12 months as Covid 19 infections remains high. We will continue to develop our work with schools across County Durham to help us locate vulnerable children and families who may benefit from our support. We intend to look further at schemes which recycle good quality items and clothing back into the community to reduce wastage to landfill. Sessions to tackle social isolation will also be a priority in the next year as data collected from service users has evidenced that instances of anxiety and depression have increased dramatically and there is a reluctance and fear of mixing with others which has left many people isolated. We know the following year will be a challenge but we will continue to talk to our service users and referrers to ensure that we remain reactionary and provide the service that our communities need to improve health and wellbeing,

Lifeline Community Action
Financial Statements
For the Year Ending
31 March 2021

JANE ASCROFT ACCOUNTANCY LIMITED

Chartered accountants
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Lifeline Community Action

Trustees' Annual Report

Year Ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Objectives and Activities

Purposes and Aims

Lifeline Community Action is a charity that operates from the heart of Newton Aycliffe but provides a service across County Durham & Darlington. We primarily have supported the poorest and most disadvantaged individuals and families at a time when their need is greatest.

We seek to understand the difficulties that our communities face, such as losing a job, depression and anxiety, long term unemployment, unmanageable debt, losing a family home and the breakdown of relationships.

We provide support to strengthen families through personal development and training to develop skills which will help them achieve their goals.

We operate with a Christian Ethos but we provide a service to anyone regardless of their faith or if they have no faith at all. Our services are offered impartially, confidentially and free and we do not discriminate

Ensuring our work delivers our aims

We seek the views and opinion of our service users to establish whether we are meeting their needs and our aims. We use this data to make changes to our provision whilst not losing sight of our aims and principles.

The focus of our work

We aim to ensure that every individual or family has the basic essentials needed to stay warm, have a clean comfortable bed, the ability to cook and serve a meal, keep themselves and their homes clean. The charity therefore provides bedding, towels, crockery, kitchen utensils, pots and pans, washing powder and cleaning materials and small electrical appliances including small heaters.

We also provide baby clothing, nappies, milk, bottles and sterilisers, changing mats, scrips and cots, bedding, pushchairs, sanitary protection and nightware and safety equipment such as stair gates, socket covers etc.

We provide basic cleaning care packs to help prevent the spread of Covid 19. These include toiletries, washing powder/liquid, soap, cleaning spray and hand sanitisers.

How our activities deliver public benefit

We work with a number of key partners such as the County Durham Council Covid Support Hub, Schools, Care Homes, Social Workers, Health Visitors, Housing Workers, Midwives, Police, Food Banks and other charities and organisations supporting the disadvantaged. Both partner organisations and the public themselves can refer for help. The support is usually tailored to the family and packages include items specifically needed by them.

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2021

Achievements and Performance

In the last year we have received an average of 116 referrals a week and supported just over 6000 people which included 2278 children.

82% of our adult service users told us they suffered from a mental health condition. 47% of this number advised us that their mental health had been improved as a result of the help received. All advised that their conditions had been exacerbated by concerns as a result of the Covid 19 pandemic.

Who used and benefited from our services?

Service users come to the charity from across County Durham and span all age groups, however 85% are under 50.

All of our service users are considered to be socially or financially disadvantaged and are asked to provide proof of need if receiving a large aid package.

Financial Review

During the year ending 31st March 2021 the charity received income totalling £154,264 (2020 - £44,810) and incurred expenditure totalling £94,749 (2020 - £32,911). This led to a surplus of £59,515 (2020 - £11,899) of which £30,636 was on unrestricted funds.

Principal Funding Sources

Funding received in this financial year was from County Durham Community Foundation (Children's Blessings), County Durham Community Foundation (Winter Warmth), Livin, (Children's Blessings), Livin (Helping Hands), County Durham Community Foundation (Job Club), Rothley Trust, Hadrian Trust, National Lottery Reaching Communities Fund, County Durham Community Foundation (Covid Sustainability Fund), Awards for All, Great Aycliffe Area Action Partnership (Covid Support), Great Aycliffe Area Action Partnership (Covid Recovery), Karbon Homes, National Lottery (Coronavirus Support Fund,) Neighbourly, Tesco/Groundworks, Catherine Cookson Trust), Woodham Christian Centre & County Durham Community Foundation (Stanley Fund).

Investment Policy

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds for long term investment. Having considered the options available, the Management Committee has decided to invest the small amount that it has available in commercial common investment funds. Grants received in advance are invested on the money market. The Management Committee consider the overall return on long term investments and deposits together, at over 4% in the year, to be disappointing. A review of investment policies is therefore planned early in the new financial year.

Reserves Policy

The Trustees intend to estimate 3 months running costs and when possible ring fence £25,000 as designated unrestricted reserves. The reserves are needed to meet the working operational requirements of the charity and wind it down if it was necessary. At 31st March 2021 reserves totalled £31,527.

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2021

Plans for Future Periods

Moving forward, we intend to address poverty, disadvantage and deprivation with a range of projects and activities. The Charity recognises that Covid 19 has caused both a health and economic crisis which will result in many more people needing support. Our flag ship projects (Helping Hands and Children's Blessings) will continue as we know this type of support is continually in demand. The support these projects offer is unique to us therefore demand to support individuals from across the whole of County Durham has been evident. We will continue to provide cleaning care pack support for at least the next 12 months as Covid 19 infections remains high. We will continue to develop our work with schools across County Durham to help us locate vulnerable children and families who may benefit from our support.

We intend to look further at schemes which recycle good quality items and clothing back into the community to reduce wastage to landfill. Sessions to tackle social isolation will also be a priority in the next year as data collected from service users has evidenced that instances of anxiety and depression have increased dramatically and there is a reluctance and fear of mixing with others which has left many people isolated.

We know the following year will be challenge but we will continue to talk to our service users and referrers to ensure that we remain reactionary and provide the service that our communities needs to improve health and wellbeing.

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2021

Structure, Governance and Management

Governing Document

The organisation is a Charitable Incorporated Organisation established under a Constitution which established the objects and powers of the organisation.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

All members of the Trustee Board give their time voluntarily and received no benefits from the charity.

The Trustee Board seeks to ensure that the needs of our service users are considered and the Board is representative of the community it serves. The Trustee Board was made up of four Trustees, two of whom have either resigned or informed the Board of their intention to resign in the near future. Therefore, steps have already been taken to enhance the potential pool of trustees the charity has looking at what skills and experience they would bring to the board. LCA are searching for people who would be willing to become Trustees and use their own experience to assist the charity.

Trustee Induction and Training

Trustee Induction is covered fully in the office manual. Trustees are expected to read all the recommended information suggested in the induction materials and provided by the Charity Commission (links given in induction material).

Risk Management

The Trustee Board has set up a system to review the major risks to which the charity is exposed. A risk register will be established which will be updated at least annually. Where appropriate, systems or procedures will be established to mitigate the risks the charity faces. The outcome of this assessment will be included in our Business Plan.

Procedures are in place to ensure compliance with health and safety of staff, volunteers, service users and visitors. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Organisational Structure

In the last 12 months the charity was overseen by the Service & Personnel Manager who reported to the 5 Trustees. The charity also contracts with the Business Coordinator who managed all of the funding applications, reporting & funder statistical monitoring. The Coordinator also drafts and reviews all governance documents, policies and procedures and submits them to the Trustees. The Coordinator is contracted on a self-employed contract for services.

The charity also contracts with a bookkeeper who manages the charities finances, calculates salaries and apportions all spending in conjunction with the Manager and Coordinator. The bookkeeper reports quarterly management Accounts to the Treasurer who in turn reports to the Trustees. The charity employs two other paid staff who are responsible for administration and stock control/ distribution.

Almost all volunteers were isolating (on the shielding list produced by the Government and NHS) and therefore not working for the majority of the year, a small team of temporary volunteers were recruited to support the paid staff team carry out the charity's activities. All volunteers report to the Manager

Lifeline Community Action

Trustees' Annual Report *(continued)*

Year Ended 31 March 2021

Reference and Administrative Details

Registered charity name Lifeline Community Action

Charity registration number 1168614

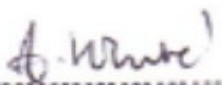
Principal office St Clare's Church
St Cuthbert's Way
Newton Aycliffe
County Durham
DL5 5NT

The Trustees

Mr A White (Chair)
Mr K Sadler
Mr D Southerton
Mrs J Donald (Treasurer)
Mrs M Ridley
Mrs S Scotchbrook

Independent Examiner Jane Ascroft FCA MA (Cantab)
Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

The trustees' annual report was approved on 10th November 2021 and signed on behalf of the board of trustees by:



Mrs A White
(Chair)
Trustee

Lifeline Community Action

Independent Examiner's Report to the Trustees of Lifeline Community Action

Year Ended 31 March 2021

I report to the trustees on my examination of the financial statements of Lifeline Community Action ('the charity') for the year ended 31 March 2021.

Responsibilities and Basis of Report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

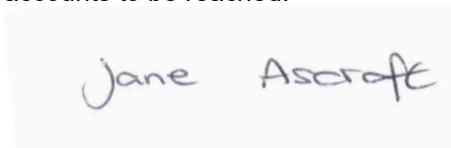
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Jane Ascroft FCA MA (Cantab)
Independent Examiner

Enterprise House
Harmire Enterprise Park
Barnard Castle
County Durham
DL12 8XT

Lifeline Community Action

Statement of Financial Activities

Year Ended 31 March 2021

		2021		2020	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	7,993	146,271	154,264	44,263
Other income	5	–	–	–	547
Total income		<u>7,993</u>	<u>146,271</u>	<u>154,264</u>	<u>44,810</u>
Expenditure					
Expenditure on charitable activities	6,7	3,887	90,862	94,749	32,911
Total expenditure		<u>3,887</u>	<u>90,862</u>	<u>94,749</u>	<u>32,911</u>
Net income		<u>4,106</u>	<u>55,409</u>	<u>59,515</u>	<u>11,899</u>
Transfers between funds		26,530	(26,530)	–	–
Net movement in funds		<u>30,636</u>	<u>28,879</u>	<u>59,515</u>	<u>11,899</u>
Reconciliation of funds					
Total funds brought forward		891	36,820	37,711	25,812
Total funds carried forward		<u>31,527</u>	<u>65,699</u>	<u>97,226</u>	<u>37,711</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 17 form part of these financial statements.

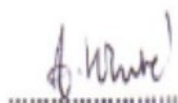
Lifeline Community Action

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Current Assets			
Debtors	12	10,000	–
Cash at bank and in hand		87,976	37,711
		<u>97,976</u>	<u>37,711</u>
Creditors: amounts falling due within one year	13	750	–
		<u>97,226</u>	<u>37,711</u>
Net Current Assets			
		<u>97,226</u>	<u>37,711</u>
Total Assets Less Current Liabilities		<u>97,226</u>	<u>37,711</u>
Net Assets		<u>97,226</u>	<u>37,711</u>
Funds of the Charity			
Restricted funds		65,699	36,820
Unrestricted funds		31,527	891
		<u>97,226</u>	<u>37,711</u>
Total charity funds	14	<u>97,226</u>	<u>37,711</u>

These financial statements were approved by the board of trustees and authorised for issue on 17th November 2021 and are signed on behalf of the board by:



Mrs A White
Chair Trustee Board

Lifeline Community Action

Notes to the Financial Statements

Year Ended 31 March 2021

1. General Information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Acorn Unit, St Clare's Church, St Cuthbert's Way, Newton Aycliffe, County Durham, DL5 5NT.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 Charities Act 2011.

3. Accounting Policies

Basis of Preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity. **Going Concern**

There are no material uncertainties about the charity's ability to continue.

Judgements and Key Sources of Estimation Uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The trustees consider that there are no significant estimates or judgements affecting these financial statements.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Accounting Policies *(continued)*

Income *(continued)*

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Financial Instruments

The charity only has financial assets and 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.

Trade Debtors

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

Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at Bank and in Hand

Cash at bank and cash 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 Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

3. Accounting Policies *(continued)*

Trade Creditors

Creditors are recognised where the charity 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The company 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 company 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.

4. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	593	–	593
Grants			
County Durham Community Foundation	–	12,907	12,907
Livin Housing Ltd	–	25,000	25,000
Community Fund	–	89,578	89,578
GAMP	–	5,736	5,736
Awards For All	–	8,700	8,700
Karbon Housing	–	4,350	4,350
Garfield Weston	5,000	–	5,000
Other smaller grants	2,400	–	2,400
	<u>7,993</u>	<u>146,271</u>	<u>154,264</u>

Lifeline Community Action

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

4. Donations and Legacies (continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	1,455	–	1,455
Grants			
County Durham Community Foundation	–	7,500	7,500
Livin Housing Ltd	–	5,300	5,300
National Lottery	–	28,408	28,408
Rothley Trust	–	1,100	1,100
Hadrian Trust	–	500	500
	<u>1,455</u>	<u>42,808</u>	<u>44,263</u>

5. Other Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Refunds	–	–	–
	<u>–</u>	<u>–</u>	<u>–</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Refunds	7	540	547
	<u>7</u>	<u>540</u>	<u>547</u>

6. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Expenditure on charitable activities (see page 18)	3,887	90,862	94,749
	<u>3,887</u>	<u>90,862</u>	<u>94,749</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Expenditure on charitable activities (see page 18)	4,457	28,454	32,911
	<u>4,457</u>	<u>28,454</u>	<u>32,911</u>

Lifeline Community Action

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

7. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Total funds 2021 £	Total fund 2020 £
Expenditure on charitable activities (see page 18)	94,749	94,749	32,911

8. Independent Examination Fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	600	240

9. Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	39,639	11,058

The average head count of employees during the year was 3 (2020: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff	3	2

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

10. Trustee Remuneration and Expenses

Trustees have received neither remuneration nor expenses in the current or previous year.

11. Transfers Between Funds

During the year £26,530 was transferred from restricted to unrestricted funds. This included £21,117 from the Community Fund which related to an agreed underspend on the Reaching Communities funding which could be transferred to provide a balance in unrestricted funding to ring fence for designated reserves.

12. Debtors

	2021 £	2020 £
Accrued income	10,000	–

Lifeline Community Action

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	600	–
Other creditors	150	–
	<u>750</u>	<u>–</u>

14. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	<u>891</u>	<u>7,993</u>	<u>(3,887)</u>	<u>26,530</u>	<u>31,527</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	<u>3,886</u>	<u>1,462</u>	<u>(4,457)</u>	<u>–</u>	<u>891</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Community Fund CF1 & CF2	26,306	61,329	(37,743)	(21,117)	28,775
CDCF Children's Blessings	1,500	–	(996)	(504)	–
Livin HH	1,514	5,000	(478)	(1,513)	4,523
Livin CB	3,000	–	(2,061)	(939)	–
CDCF Covid	–	5,000	(4,985)	(15)	–
CDCF Covid 2	–	5,000	(4,293)	(707)	–
CDCF Job Club	3,500	–	–	–	3,500
CDCF WW	1,000	–	(1,028)	28	–
Awards For All	–	8,700	(1,917)	–	6,783
GAMP Covid Response	–	2,740	(2,732)	(8)	–

Lifeline Community Action

Notes to the Financial Statements (continued)

Year Ended 31 March 2021

14. Analysis of Charitable Funds (continued)

GAMP Covid Recovery	–	2,996	(2,471)	(374)	151
Karbon Homes	–	3,000	(2,103)	(897)	–
Karbon Homes 2	–	1,350	(866)	(484)	–
Community Fund	–	28,249	(29,189)	–	(940)
CDCF Stanley fund	–	2,907	–	–	2,907
Livin 3	–	20,000	–	–	20,000
	<u>36,820</u>	<u>146,271</u>	<u>(90,862)</u>	<u>(26,530)</u>	<u>65,699</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Community Fund CF1 & CF2	21,926	32,834	(28,454)	–	26,306
CDCF Children's Blessings	–	1,500	–	–	1,500
Livin HH	–	1,514	–	–	1,514
Livin CB	–	3,000	–	–	3,000
CDCF Job Club	–	3,500	–	–	3,500
CDCF WW	–	1,000	–	–	1,000
	<u>21,926</u>	<u>43,348</u>	<u>(28,454)</u>	<u>–</u>	<u>36,820</u>

The restricted funds all relate to projects currently underway which operate over different financial years. The funding which will continue into 2021/2022 are Community Fund, Livin Helping Hands, CDCF Job Club, Awards for All, CDCF Stanley Fund plus the 10k from Livin Client Aid.

Lifeline Community Action

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2021

15. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	32,277	65,699	97,976
Creditors less than 1 year	(750)	–	(750)
Net assets	<u>31,527</u>	<u>65,699</u>	<u>97,226</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	891	36,820	37,711
Creditors less than 1 year	–	–	–
Net assets	<u>891</u>	<u>36,820</u>	<u>37,711</u>