

**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

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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 designed 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

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**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

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### **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

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### 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

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### **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

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### Reference and Administrative Details

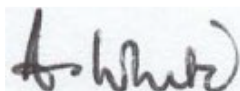
<b>Registered charity name</b>	Lifeline Community Action
<b>Charity registration number</b>	1168614
<b>Principal office</b>	St Clare's Church St Cuthbert's Way Newton Aycliffe County Durham DL5 5NT

### **The Trustees**

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

<b>Independent Examiner</b>	Jane Ascroft FCA MA (Cantab) Enterprise House Harmire Enterprise Park Barnard Castle County Durham DL12 8XP
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The trustees' annual report was approved on 14<sup>th</sup> 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

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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.

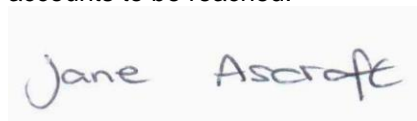
### Independent Examiner's Statement

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

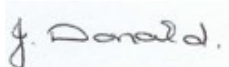
# Lifeline Community Action

## Statement of Financial Position

31 March 2025

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

These financial statements were approved by the board of trustees and authorised for issue on 14<sup>th</sup> 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 £
<b>Cash Flows from Operating Activities</b>		
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>
<b>Cash Flows from Investing Activities</b>		
Purchase of tangible assets	(782,071)	—
Net cash used in investing activities	<u>(782,071)</u>	<u>—</u>
<b>Net Increase in Cash and Cash Equivalents</b>	36,515	68,725
<b>Cash and Cash Equivalents at Beginning of Year</b>	<u>215,751</u>	<u>147,026</u>
<b>Cash and Cash Equivalents at End of Year</b>	<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

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### 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

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### 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

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### 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 £
<b>Donations</b>			
Donations	22,074	–	22,074
Woodham Christian Centre	12,000	–	12,000
<b>Grants</b>			
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 £
<b>Donations</b>			
Donations	13,058	–	13,058
Woodham Christian Centre	12,000	–	12,000
<b>Grants</b>			
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 £
<b>Cost</b>	
At 1 April 2024	—
Additions	782,071
<b>At 31 March 2025</b>	<u>782,071</u>
<b>Depreciation</b>	
At 1 April 2024	—
Charge for the year	78,207
<b>At 31 March 2025</b>	<u>78,207</u>
<b>Carrying amount</b>	
<b>At 31 March 2025</b>	<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

### 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 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 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 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 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 - Feasability 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)
<b>Net assets</b>	<b>840,915</b>	<b>48,230</b>	<b>889,145</b>

	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)
<b>Net assets</b>	<b>101,310</b>	<b>119,945</b>	<b>221,255</b>

### 19. Analysis of Changes in Net Debt

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

# **Lifeline Community Action**

**Management Information**

**Year Ended 31 March 2025**

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**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 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
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>
<b>Investment income</b>		
Bank interest receivable	953	–
	<u>998,693</u>	<u>279,273</u>
<b>Total income</b>	<u>998,693</u>	<u>279,273</u>
<b>Expenditure</b>		
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>
<b>Total expenditure</b>	<u>330,803</u>	<u>204,233</u>
<b>Net income</b>	<u>667,890</u>	<u>75,040</u>