

**Registered number: 07033697**  
**Charity number: 1134281**

**Lifeline Church**  
**(A company limited by guarantee)**

**Unaudited**

**Trustees' report and financial statements**  
**for the year ended 31 March 2020**

**Lifeline Church**  
**(A company limited by guarantee)**

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**Lifeline Church**  
**(A company limited by guarantee)**

**Reference and administrative details of the Charity, its Trustees and advisers  
for the year ended 31 March 2020**

**Trustees**

A McIntyre  
N Jaques  
R Griffin  
K Jarvis

**Company registered number**

07033697

**Charity registered number**

1134281

**Registered office**

Lifeline House  
25 Neville Road  
Dagenham  
Essex  
RM83QS

**Company secretary**

A McIntyre

**Accountants**

Kreston Reeves LLP  
Chartered Accountants  
Montague Place  
Quayside  
Chatham Maritime  
Chatham  
Kent  
ME4 4QU

**Bankers**

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

Shawbrook Bank Limited  
Lutea House  
Warley Business Park, The Drive  
Great Warley  
Brentwood  
Essex  
CM13 3BE

**Lifeline Church**  
**(A company limited by guarantee)**

**Trustees' report**  
**for the year ended 31 March 2020**

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The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2019 to 31 March 2020. The annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The Charity's objects are:

To advance the Christian faith.

To advance education.

To relieve persons in needs, hardship or distress.

To promote the preservation and protection of health.

To promote the provision of facilities for recreation and other leisure activities in the interest of social welfare.

To promote the provision of training and relieve unemployment.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Grant-making policies**

The Charity makes a monthly grant to Lifeline Network International equivalent to 20% of the general gifts (tithes and offerings) received in that month. It is paid to Lifeline Network International as a tithe.

One off grants are made by the Trustees at their discretion and in accordance with the charitable purposes of the charity. Each request or situation will be considered on its own merit.

In awarding the grants, the Trustees will consider any requests or known situations that are eligible for consideration:

- From any geographical area within the UK and overseas;
- From organisations and individuals alike.

**c. Volunteers**

Volunteers are a core part of all aspects of the Church's activities. All activities are run by volunteers and they are supported by the Church's leadership team and small staff team. Volunteers take responsibility for small groups, events, pastoral care, set up, youth and children's activities.

**Lifeline Church**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2020**

**Achievements and performance**

**a. Review of activities**

*Lifeline Church*

The Church meets every Sunday morning for teaching, worship and fellowship and to update the congregation about any developments in the local community or in the network overseas.

We continue to host smaller group meetings during the week in people's homes, giving individuals the opportunity to deepen friendships and spend time together.

The Church regularly gathers once a month for special times of prayer and weekly for early Morning Prayer, also at other times as needs arise. These are significant and fruitful times in the life of the Church.

Following the desire of the Trustees to 'lift the shutters' on the work and purpose of LifeLine, a suite of interrelated logos for all areas of the LifeLine Group were unveiled and the LifeLine Church website was subsequently completely overhauled in line with this. The Trustees have begun to explore connections with strategic organisations, friendships, new partnerships, etc., so that there will be mutual benefit from sharing lessons learned, expertise accumulated and understanding and insight gained over the forty-plus years of LifeLine's journey.

As the work of LifeLine Church has increased apace, the Trustees acknowledged the need to expand the strength and capacity of senior leadership, and so a new grouping, the Implementers Group, was formed, taking the weight from the senior Core Team in the particular realm of the execution of the direction they bring.

Aware that many of our newer members have not come via a traditional 'church' route, the Trustees felt that a long-term support of members' understanding, valuing and enjoyment of the Bible would be helpful. So, a varied programme of events espousing this has been rolled out over the year, continuing on into next year, too.

As the end of this year drew to a close, the nation was locked down under the Government's strategy to the Coronavirus pandemic. LifeLine Church assembled a COVID-19 planning group, who implemented a range of supportive teams, under the auspices of the senior leadership team. Their direction is to maintain the momentum of the Church, despite the novel ways this will need to be shaped.

*Lifeline members' involvement locally and nationally*

Our national and international work continued with Peaced Together (one of the projects that was birthed by a member of LifeLine Church) hosting a training event in Scotland, training in Northern Ireland and speaking at a conference in the Netherlands, as well as piloting the first course in Russian!

During this year our Doulos Immersion students from Sierra Leone and Kenya graduated in July, whilst in October our next cohort from Zimbabwe and Peru arrived to start their course.

John Singleton travelled to our various partners around the globe, Zimbabwe, Peru, twice to North America, Philippines and Ukraine. Our cross pollination continued with various visitors coming from overseas, including Terry King from North America, Albert Kitcher from Ukraine, Anthony Mbuthia from Kenya and Mike Tkachenko and his family from Ukraine.

*Special events*

As part of the outworking of the Trustees' guidance to support the valuing and understanding of the Bible, the Trustees engaged the services of the 'Walk Thru the Bible' organisation and during November 2019 everyone was invited to participate in their fun and interactive sessions on the Old Testament. Around 180 adults and children joined in, and feedback indicated that this was hugely enjoyable, highly informative and an immense encouragement to studying the Bible.

**Lifeline Church**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2020**

**Achievements and performance (continued)**

Building on this strategy, the Trustees' next development was to unveil the 'Encount3r Bible Studies'. An open invitation went out to anyone with an idea for a small Bible study group that would last just three weeks and be delivered in an innovative way. To their delight, a number of people stepped forward, material/activities were developed and these Bible studies were delivered in early 2020, covering a wide range of topics from the relevance of 'the Passover' to 'the Bible and science'. They were a huge success and the Trustees plan to build on this, going forward.

*Outreach*

Church members are hugely engaged in supporting the work in the community. Working in partnership with Community Resources, we support vulnerable families in the community through the Community Hub @ Castle Point. The project offers practical support and friendship to some of the most vulnerable people in our local community, helping them to combat isolation and find a place of belonging. The Hub also runs a range of activities including Conversation English, parent and children sessions, personal development programmes, Pilates and Bible studies.

Church members also volunteer at the Community Resources Corner Coffee House, which reaches a different group of people in our community on the high street and offers a welcoming place to meet friends or connect with our volunteer staff for those who are lonely and isolated. The shop provides a place for many parts of the local community to meet, even after opening hours: a group of members ran an Alpha Course in the early summer here, music evenings were hosted, and open-mic nights were held – all for the local community to participate in. In November 2019, the Coffee House celebrated its sixth anniversary and, for Christmas, a group of LifeLine Church members hosted a Christmas Day special opening for customers who were likely to be isolated at this season.

Concern has been growing for a newly-built, but struggling, tower-block estate in Barking, which has been showing signs of social unrest. LifeLine members, with a spark of conviction, have begun to seek ways to bring holistic solutions to the estate: some creative, some social, some emotional and some spiritual support.

*Young People*

The strong Youth Team supports and develops young people, both from within the Church and the local community. As well as running regular social events, the youth leaders have developed a vibrant programme of teaching, worship and prayer. This year the Youth Team restructured into two groups, giving the opportunity for many new peer leaders to grow and develop. They also led a highly successful weekend away for everyone in July 2019.

There is a thirst for things spiritual among the young people and this was never more demonstrated than by the enormous team of 80 people who de-camped to the 'Soul Survivor' camp in August. This week provided highly relevant styles of worship and explorations of walking the Christian lifestyle that were very appropriate for this age range.

*Children*

Children's Ministry is high on the agenda of the Trustees. A large team of volunteers run an hour-long programme for children (aged 3-11, divided into different age groups), every Sunday morning. There is also a crèche provision which welcomes parents and with children under 2. Our number of special needs children has dropped but we still have a small team of volunteers who work alongside individual children, which enables their families to more fully participate in the meeting.

Continuing with the highly successful, profile/theme, 'Shout', the team led an exciting and energetic outdoor day event in a local country park for children of all ages and their families.

**Lifeline Church**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2020**

**Achievements and performance (continued)**

The unexpected arrival of a tiny premature baby galvanised the Children's Ministry into helping all the children (and the rest of the Church) to pray and support the family. His fragile early months gave rise to many opportunities to enable children to focus on important life issues and there was consequently much celebration when he finally came home from hospital.

*Training*

In the view of the Trustees, training is one of LifeLine's core activities. There are a number of courses that are regularly on offer, such as the parenting course and the marriage course, which are frequently full! These are run by a variety of skilled and often professionally qualified volunteers who offer their time and expertise because they share LifeLine's vision of being an organisation that trains and equips people for life.

LifeLine Church continues to provide courses for individuals wishing to decide whether they want to join the Church. This year has seen a large number of people wishing to become part of the Church so the team of volunteers running this course has been kept busy. With increasing numbers of younger people considering joining the church, separate sessions were organised for them, so that discussions were particularly relevant for them.

For many years, the Church has been running a nine-month training course called the Doulos Programme (individuals take time to study the Bible and undertaking practical projects). Its relevance endures and last year it was extended to become 'Doulos Immersion', accommodating delegates from LifeLine's overseas Network. Two students from Kenya joined us, along with a whole family of parents plus three children coming from Sierra Leone. These graduated and returned home in July 2019. Further invitations went out again, and, in October, LifeLine Church had the pleasure of receiving two students from Zimbabwe and a student from Peru. Once again, they are staying with partner families in East London for the whole of the year, experience life in the UK and undertaking training in a variety of capacities.

They are half-way through their year and have had exposure to a wide range of training opportunities, with our Spanish speaking student making massive progress in English! They have spent a large proportion of their time in community-led projects, preparing them for their in-country work on their return home.

This year we again had opportunity to invite all the Church leadership team to a residential training weekend at Kings Park Centre in Northampton in January 2020. This was a significant time in helping to develop and shape the way ahead.

A further training session for the Leaders of all parts of LifeLine Church was undertaken in March 2020, with a particular emphasis on Safeguarding.

*International Involvement*

We continue our involvement with LifeLine Network International and see the value of being part of an overseas Network. This year has seen a focus on a number of individual visits by members of LifeLine Church who have travelled to a wide range of destinations to support and encourage personal relationships that are developing. Destinations include Peru, Zimbabwe, Ukraine, Philippines, USA, Dominica and St. Martin.

Additionally, LifeLine Church has welcomed Network members to London, including visitors from Kenya; South Africa; Ukraine; Chicago, Miami and Hagerstown (USA); St Martin and Dominica (Caribbean); and Coventry (UK).

*Buildings*

The Trust holds the freehold title to two properties in the local area in which it is based. They continue to bring in revenue to support the charitable aims of the Church, with the Trustees developing fresh ways to utilise these facilities. Whilst awaiting redevelopment, one of the buildings is currently hosting a regular event for men in the local community. The charity engages a local property management organisation to help in this.

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**Trustees' report (continued)**  
**for the year ended 31 March 2020**

**Achievements and performance (continued)**

Plans are in operation to redesign part of these properties, and planning permission has been granted to proceed with demolition and the reconstruction of a brand-new community facility. Professionals have been engaged to advise and support the Trustees in seeing these brought to fruition.

**Financial review**

**a. Results for the year**

LifeLine Church receives the majority of its income in the form of gifts and donations from its members and where appropriate these gifts are gift aided.

The charity holds the freehold title to two properties in the local area in which it is based. The trustees believe these assets will be used by the charity to deliver on its charitable objects.

At the year end, the charity's unrestricted reserves include £2,356,194 of designated funds, which have been set aside by the trustees for a specific project – the development of a building for use by both the Church and the community.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to these major risks.

The main risk is that as LifeLine Church receives the majority of its income from gifts and donations made by members, this income may decrease at any time. Whilst the trustees have no control over amounts given, it has been shown over many years that in fact giving by the church members has remained steady and that there have been high levels of generosity to meet needs.

**b. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**c. Reserves policy**

LifeLine Church commit to setting aside at all times reserves to cover at least 3 months of operation, in the event of a drop in income.

Additional reserves can be allocated to projects agreed by the trustees in line with the objectives of the charity. Some funds will be ring-fenced for specific projects which are not time bound.

The Reserves policy will be reviewed in March every year when the new budget is being set.



**Lifeline Church**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2020**

**Structure, governance and management**

**a. Constitution**

The Charity is registered as a charitable company limited by guarantee, as well as a registered charity and as such is a non profit making organisation. It was incorporated on 29 September 2009 and its governing document is the Memorandum and Articles of Association.

**b. Organisational structure and decision-making policies**

*Core Team*

Overall responsibility for the spiritual leadership of the church. Members of the Core Team include 2 out of 4 Trustees. John Singleton, Mark Baiden, Avril McIntyre (Trustee), Phil Akerman, Neil Jaques (Trustee), Nathan Singleton, Jamie Singleton. Additional Trustees: Ken Jarvis and Richard Griffin. As well as the quarterly Trustee meetings, they are involved in sub-groups (see below) delegated by Trustees/Core Team.

*Sub Groups*

*Property sub group*

Responsible for the different property negotiations. Delegated by Core Team. Regular reports to Core Team and Trustees. John Singleton, Nathan Singleton, Mark Baiden, Jamie Singleton.

*Pastoral team*

Responsible for the co-ordination and leadership of pastoral care across the church. Delegated by Core Team/Trustees. Neil Jaques (Trustee), Richard Griffin (Trustee), Sue Griffin, Phil & Elspeth Paisley, Dawn Singleton, Avril McIntyre (Trustee), Andrew & Julia Tizzard, Richard & Hannah Hylton, Gordon & Lucy Brewer.

*Salary sub group*

Primarily to review annual salary/benefits of John Singleton, Senior Leader. Meets annually. Delegated by Core Team/Trustees. Ken Jarvis (Trustee), Avril McIntyre (Trustee), Mark Baiden.

*Implementers team*

A new team was established in July 2019 to take responsibility for the administration and day to day running of the church. The team is led by Jamie Singleton and includes; Richard & Hannah Hylton (youth pastoral care), Elspeth Paisley (prayer), Phil Paisley (logistics), Anthony McKernan (communications), Richard & Sue Griffin (integration), Sally Dixon (community/evangelism), Nick Brewer (worship), Avril McIntyre (Trustee).

**c. Related party relationships**

Lifeline Church has inspired the development of 3 additional charities which have enabled an expansion of the original work of the Church. These are: Lifeline Network International; Lifeline Community Projects; and Community Resources for Change. These charities are all independent from Lifeline Church, but do have representatives on their Boards of Members of the Church. They provide essential and inspiring projects which reach many hundreds of people locally, nationally and internationally.

**d. Risk management**

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Lifeline Church**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2020**

**Plans for future periods**

The Trustees continue to review the activities of the Church on an ongoing basis. Over the course of the year, they and the Leadership Team have looked for opportunities to develop new and emerging leaders. This is planned to continue.

The success of the Encounter Bible Studies in the latter part of this year has prompted the Trustees to build further on these and we expect similar projects to be rolled out next year. The Trustees were considering an additional roll out of the Walk Thru the Bible course (this time covering the New Testament) for the forthcoming year, but this is on hold due to the pandemic lockdown.

The 'lockdown' situation has presented serious challenge at the very end of this financial year and we cannot predict what things will look like in the months ahead. However, the Trustees are very clear that, as the Church settles into new ways of 'being', we should look to the future with expectations of growth and development (rather than regret and decline). We anticipate the blossoming of creative approaches to come forth. For example, the Church was brought a challenging message by a particular speaker in January 2020. Rather than dismiss this in the hubbub of dealing with coronavirus, it is intended that new technology will allow us to continue to explore its implications widely across the Church.

As mentioned above, work is in progress to develop the buildings owned by LifeLine Church, and we leave this financial year in the process of consultation with professionals regarding the best way forward. We eagerly await reports, evaluations and funding opportunities, so that building work may commence in the year ahead.

Trustees seek to promote regular review as standard and the effectiveness of all activities will continue through the leadership, Core Team and Trustees and the fresh Implementers Group.

**Members' liability**

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

**Post balance sheet events**

At the time of signing the accounts the Trustees are aware of the potential economic and social effects of the Covid-19 virus outbreak.

The COVID 19 pandemic has had a significant impact on the activities of the church. However, we have quickly adapted to online activities and regularly have 130 households signing into our zoom meetings on a Sunday morning. We have had over 30 visitors each week and seeing, like many UK churches, that it is easier for people to access than a physical meeting.

Our pastoral care is active and those who need support both practically and emotionally are well cared for through our group network.

In regard to finances, we don't currently have an offering but people continue to give generously online. We took a special offering at the start of the crisis to ensure any needs amongst us could be met.

The staff team have continued to work remotely and this has made little change to our general operations.

The full impact of the pandemic on the UK economy is yet to be seen, but the Charity will continue to seek to mitigate this risk by following the UK Government's guidelines and adapting/developing its own internal strategy.

**Lifeline Church**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2020**

**Statement of Trustees' responsibilities**

The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees on  
on their behalf by:

14/7/2020

and signed



**A McIntyre**  
Trustee

**Lifeline Church**  
**(A company limited by guarantee)**

**Independent examiner's report  
for the year ended 31 March 2020**

**Independent examiner's report to the Trustees of Lifeline Church ('the Charity')**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2020.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



S Robinson

Dated: 16 July 2020

BA FCA FCIE DChA MCMI

**Kreston Reeves LLP**  
Chartered Accountants  
Chatham

**Lifeline Church**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 March 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>					
Donations and legacies	3	514,137	2,250	516,387	529,415
Charitable activities	4	6,000	-	6,000	54,080
Investments	5	8,479	-	8,479	2,204
Other income	6	40,576	-	40,576	-
<b>Total income</b>		<b>569,192</b>	<b>2,250</b>	<b>571,442</b>	<b>585,699</b>
<b>Expenditure on:</b>					
Charitable activities	8	516,250	2,250	518,500	466,205
<b>Total expenditure</b>		<b>516,250</b>	<b>2,250</b>	<b>518,500</b>	<b>466,205</b>
<b>Net movement in funds</b>		<b>52,942</b>	<b>-</b>	<b>52,942</b>	<b>119,494</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		2,453,252	-	2,453,252	2,333,758
Net movement in funds		52,942	-	52,942	119,494
<b>Total funds carried forward</b>		<b>2,506,194</b>	<b>-</b>	<b>2,506,194</b>	<b>2,453,252</b>

The notes on pages 14 to 27 form part of these financial statements.

**Lifeline Church**  
**(A company limited by guarantee)**  
**Registered number: 07033697**

**Balance sheet**  
**as at 31 March 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	11	1,103,323	836,648
		<u>1,103,323</u>	<u>836,648</u>
<b>Current assets</b>			
Debtors	12	24,900	31,572
Cash at bank and in hand		1,415,389	1,646,208
		<u>1,440,289</u>	<u>1,677,780</u>
Creditors: amounts falling due within one year	13	(37,418)	(61,176)
<b>Net current assets</b>		<u>1,402,871</u>	<u>1,616,604</u>
<b>Total assets less current liabilities</b>		<u>2,506,194</u>	<u>2,453,252</u>
<b>Net assets excluding pension asset</b>		<u>2,506,194</u>	<u>2,453,252</u>
<b>Total net assets</b>		<u><u>2,506,194</u></u>	<u><u>2,453,252</u></u>
<b>Charity funds</b>			
Restricted funds	15	-	-
Unrestricted funds	15	2,506,194	2,453,252
<b>Total funds</b>		<u><u>2,506,194</u></u>	<u><u>2,453,252</u></u>

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

The members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 14/7/2020 and signed on their behalf by:



**A McIntyre**  
Trustees

The notes on pages 14 to 27 form part of these financial statements.

**Lifeline Church**  
**(A company limited by guarantee)**

**Statement of cash flows**  
**for the year ended 31 March 2020**

	2020 £	2019 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<u>29,583</u>	<u>157,293</u>
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	8,479	2,204
Purchase of tangible fixed assets	<u>(268,881)</u>	<u>(94,302)</u>
<b>Net cash used in investing activities</b>	<u>(260,402)</u>	<u>(92,098)</u>
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	<u>-</u>	<u>-</u>
<b>Change in cash and cash equivalents in the year</b>	<u>(230,819)</u>	<u>65,195</u>
Cash and cash equivalents at the beginning of the year	<u>1,646,208</u>	<u>1,581,013</u>
<b>Cash and cash equivalents at the end of the year</b>	<u><u>1,415,389</u></u>	<u><u>1,646,208</u></u>

The notes on pages 14 to 27 form part of these financial statements

**Lifeline Church**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2020**

**1. General information**

Lifeline Church is a Charitable Company limited by guarantee incorporated in England and Wales. The registered office is Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS. The Charity's principal objectives are as set out in the Trustees Report on page 2.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Lifeline Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Company status**

The Charity is a Charitable Company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

**2.3 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Whilst the impact of the COVID-19 pandemic has been assessed by the Trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the Charity's future activities. However, taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

**2.4 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.



**Notes to the financial statements**  
**for the year ended 31 March 2020**

**2. Accounting policies (continued)**

**2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

**2.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.7 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following bases:

Freehold property	- not depreciated
Plant and machinery	- 25% straight line
Motor vehicles	- 25% straight line
Fixtures and fittings	- 25% straight line
Computer equipment	- 25% straight line

**2.8 Debtors**

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

**2.9 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Notes to the financial statements**  
**for the year ended 31 March 2020**

**2. Accounting policies (continued)**

**2.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

**2.11 Financial instruments**

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

**2.12 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.13 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**Lifeline Church**  
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**Notes to the financial statements**  
**for the year ended 31 March 2020**

**3. Income from donations and legacies**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations and gifts	514,137	2,250	516,387	529,415
Total 2019	515,583	13,832	529,415	

**4. Income from charitable activities**

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Charitable rental income	6,000	6,000	54,080
Total 2019	54,080	54,080	

**5. Investment income**

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Interest receivable	8,479	8,479	2,204
Total 2019	2,204	2,204	

**Lifeline Church**  
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**Notes to the financial statements**  
**for the year ended 31 March 2020**

**6. Other income**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Sundry income	127	127	-
Write off of property vacant possession creditor	40,449	40,449	-
	<u>40,576</u>	<u>40,576</u>	<u>-</u>

**7. Analysis of grants**

	<b>Grants to Institutions 2020 £</b>	<b>Grants to Individuals 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Grants payable	101,649	5,818	107,467	117,922
	<u>101,657</u>	<u>16,265</u>	<u>117,922</u>	
Total 2019				

Of the total grants paid in this financial year £2,250 (2019: £13,832) relates to restricted funds, with the balance of £105,217 (2019: £104,090) being in respect of general unrestricted funds.

**8. Analysis of expenditure by activities**

	<b>Direct costs 2020 £</b>	<b>Grants payable 2020 £</b>	<b>Support costs 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Charitable activities	409,413	107,467	1,620	518,500	466,205
	<u>346,753</u>	<u>117,922</u>	<u>1,530</u>	<u>466,205</u>	
Total 2019					

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**Notes to the financial statements**  
**for the year ended 31 March 2020**

**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Staff costs	177,702	<b>177,702</b>	136,060
Depreciation	2,206	<b>2,206</b>	3,749
Printing, postage and stationery	2,942	<b>2,942</b>	2,522
Office expenses	7,806	<b>7,806</b>	9,867
Travel and subsistence	13,680	<b>13,680</b>	12,076
Establishment expenses	45,885	<b>45,885</b>	23,043
Ministry support	72,379	<b>72,379</b>	72,147
Other direct costs	54,485	<b>54,485</b>	48,042
Sundry expenses	14,144	<b>14,144</b>	12,957
Legal and professional fees	19,209	<b>19,209</b>	26,290
Profit on sale of fixed assets	(1,025)	<b>(1,025)</b>	-
	<b>409,413</b>	<b>409,413</b>	<b>346,753</b>
Total 2019	<b>346,753</b>	<b>346,753</b>	

**Analysis of support costs**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Accountancy fees	360	<b>360</b>	360
Independent examination fees	1,260	<b>1,260</b>	1,170
	<b>1,620</b>	<b>1,620</b>	<b>1,530</b>
Total 2019	<b>1,530</b>	<b>1,530</b>	

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**Notes to the financial statements**  
**for the year ended 31 March 2020**

**9. Staff costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>160,399</b>	120,521
Social security costs	<b>14,420</b>	13,768
Pension costs	<b>2,883</b>	1,771
	<b><u>177,702</u></b>	<u>136,060</u>

The average number of persons employed by the Charity during the year was as follows:

	<b>2020</b>	<b>2019</b>
	<b>No.</b>	<b>No.</b>
Employees	<b><u>6</u></b>	<u>6</u>

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration and benefits received by the Charity's key management personnel, during the financial year, including employer's national insurance contributions, amounted to £122,369 (2019: £122,480).

**10. Trustees' remuneration and expenses**

During the financial year, A McIntyre, Trustee, received £66,786 (2019: £66,950) in remuneration and benefits, including employer's national insurance contributions, as well as £1,316 (2019: £806) in employer's pension contributions, in her capacity as Church Coordinator. The legal authority for the remuneration is set out in the Charity's Memorandum and Articles of Association.

During the year ended 31 March 2020, no Trustee expenses have been incurred (2019: £Nil).

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**Notes to the financial statements**  
**for the year ended 31 March 2020**

**11. Tangible fixed assets**

	Freehold property £	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>						
At 1 April 2019	832,741	68,010	15,269	6,032	3,871	925,923
Additions	266,630	-	-	-	2,251	268,881
Disposals	-	(4,422)	-	-	-	(4,422)
At 31 March 2020	<u>1,099,371</u>	<u>63,588</u>	<u>15,269</u>	<u>6,032</u>	<u>6,122</u>	<u>1,190,382</u>
<b>Depreciation</b>						
At 1 April 2019	-	64,758	15,269	6,032	3,216	89,275
Charge for the year	-	1,685	-	-	521	2,206
On disposals	-	(4,422)	-	-	-	(4,422)
At 31 March 2020	<u>-</u>	<u>62,021</u>	<u>15,269</u>	<u>6,032</u>	<u>3,737</u>	<u>87,059</u>
<b>Net book value</b>						
At 31 March 2020	<u>1,099,371</u>	<u>1,567</u>	<u>-</u>	<u>-</u>	<u>2,385</u>	<u>1,103,323</u>
At 31 March 2019	<u>832,741</u>	<u>3,252</u>	<u>-</u>	<u>-</u>	<u>655</u>	<u>836,648</u>

On transition to FRS 102 the Charity took advantage of the option to use a previous valuation for freehold land and buildings as the deemed historical cost.

Included in land and buildings are properties which could be considered as investment properties under FRS 102, however, the intention is to develop these properties for the Charity's own use as soon as is possible and so the Trustees consider the move to show these properties as investment properties in the short-term to be an undue cost or effort.

**12. Debtors**

	2020 £	2019 £
<b>Due within one year</b>		
Trade debtors	-	3,500
Other debtors	41	800
Prepayments and accrued income	<u>24,859</u>	<u>27,272</u>
	<u>24,900</u>	<u>31,572</u>

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**Notes to the financial statements**  
**for the year ended 31 March 2020**

**13. Creditors: Amounts falling due within one year**

	2020 £	2019 £
Other taxation and social security	4,356	4,215
Other creditors	30,602	55,761
Accruals and deferred income	2,460	1,200
	<u>37,418</u>	<u>61,176</u>
	2020 £	2019 £
Resources deferred during the year	1,200	-
	<u>1,200</u>	<u>-</u>

**14. Financial instruments**

	2020 £	2019 £
<b>Financial assets</b>		
Financial assets measured at amortised cost	1,436,397	1,671,021
	<u>1,436,397</u>	<u>1,671,021</u>
	2020 £	2019 £
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost	(22,620)	(46,780)
	<u>(22,620)</u>	<u>(46,780)</u>

Financial assets measured at amortised cost comprise other debtors, accrued income and cash at bank and in hand.

Financial liabilities measured at amortised cost comprise other creditors and accruals.



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**Notes to the financial statements**  
**for the year ended 31 March 2020**

**15. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Main hall development	2,303,252	-	-	52,942	2,356,194
<b>General funds</b>					
General funds	150,000	569,192	(516,250)	(52,942)	150,000
<b>Total Unrestricted funds</b>	<b>2,453,252</b>	<b>569,192</b>	<b>(516,250)</b>	<b>-</b>	<b>2,506,194</b>
<b>Restricted funds</b>					
Gifts for individuals in need	-	2,250	(2,250)	-	-
<b>Total of funds</b>	<b>2,453,252</b>	<b>571,442</b>	<b>(518,500)</b>	<b>-</b>	<b>2,506,194</b>

**Lifeline Church**  
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**Notes to the financial statements**  
**for the year ended 31 March 2020**

**15. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Main hall development	961,481	-	-	1,341,771	2,303,252
<b>General funds</b>					
General funds	1,372,277	571,867	(452,373)	(1,341,771)	150,000
<b>Total Unrestricted funds</b>	<b>2,333,758</b>	<b>571,867</b>	<b>(452,373)</b>	<b>-</b>	<b>2,453,252</b>
<b>Restricted funds</b>					
Special offering - pregnant teen mentoring programme	-	13,520	(13,520)	-	-
Gifts for individuals in need	-	312	(312)	-	-
	-	13,832	(13,832)	-	-
<b>Total of funds</b>	<b>2,333,758</b>	<b>585,699</b>	<b>(466,205)</b>	<b>-</b>	<b>2,453,252</b>

**16. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds	2,303,252	-	-	52,942	2,356,194
General funds	150,000	569,192	(516,250)	(52,942)	150,000
Restricted funds	-	2,250	(2,250)	-	-
	<b>2,453,252</b>	<b>571,442</b>	<b>(518,500)</b>	<b>-</b>	<b>2,506,194</b>

**Lifeline Church**  
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**Notes to the financial statements**  
**for the year ended 31 March 2020**

**16. Summary of funds (continued)**

**Summary of funds - prior year**

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
Designated funds	961,481	-	-	1,341,771	2,303,252
General funds	1,372,277	571,867	(452,373)	(1,341,771)	150,000
Restricted funds	-	13,832	(13,832)	-	-
	<u>2,333,758</u>	<u>585,699</u>	<u>(466,205)</u>	<u>-</u>	<u>2,453,252</u>

**17. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	1,103,323	1,103,323
Current assets	1,440,289	1,440,289
Creditors due within one year	(37,418)	(37,418)
<b>Total</b>	<u>2,506,194</u>	<u>2,506,194</u>

**Analysis of net assets between funds - prior period**

	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	836,648	836,648
Current assets	1,677,780	1,677,780
Creditors due within one year	(61,176)	(61,176)
<b>Total</b>	<u>2,453,252</u>	<u>2,453,252</u>

**Lifeline Church**  
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**Notes to the financial statements**  
**for the year ended 31 March 2020**

**18. Reconciliation of net movement in funds to net cash flow from operating activities**

	2020 £	2019 £
Net income for the period (as per Statement of Financial Activities)	52,941	119,494
<b>Adjustments for:</b>		
Depreciation charges	2,206	3,748
Dividends, interests and rents from investments	(8,479)	(2,204)
Decrease/(increase) in debtors	6,672	(11,566)
Increase/(decrease) in creditors	(23,758)	47,821
<b>Net cash provided by operating activities</b>	<b>29,583</b>	<b>157,293</b>

**19. Analysis of cash and cash equivalents**

	2020 £	2019 £
Cash in hand	1,415,389	1,646,208
<b>Total cash and cash equivalents</b>	<b>1,415,389</b>	<b>1,646,208</b>

**20. Analysis of changes in net debt**

	At 1 April 2019 £	Cash flows £	At 31 March 2020 £
Cash at bank and in hand	1,646,208	(230,819)	1,415,389
	<b>1,646,208</b>	<b>(230,819)</b>	<b>1,415,389</b>

**21. Pension commitments**

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £2,883 (2019 - £1,771). Contributions totalling £Nil (2019 - £486) were payable to the fund at the balance sheet date and are included in creditors.

**Notes to the financial statements**  
**for the year ended 31 March 2020**

**22. Related party transactions**

Christina Jaques, the wife of Neil Jaques, a Trustee, received £15,640 (2019: £14,807) in remuneration, including £254 (2019: £157) as pension contributions during the year for her role as the Finance Manager.

During the year Ministry support payments were paid, totalling to £54,267 (2019: £54,724).

During the year the Charity had the following transactions with Lifeline Network International (LNI), a charity of which Avril McIntyre is also a Trustee:

- Tithe payments paid to LNI of £101,649 (2019: £101,657).
- Expenses were recharged to LNI totalling £7,403 (2019: £30,528).
- Salary costs were recharged to LNI totalling £19,995 (2019: £54,058).
- Expenses were recharged from LNI totalling £17,501 (2019: £31,773).
- Salary costs were recharged from LNI totalling £20,246 (2019: £13,032).
- At the balance sheet date LC owed a balance of £9,242 to LNI (2019: £9,695).

During the year the Charity had the following transactions with Lifeline Community Projects (LCP), a charity of which Avril McIntyre and Neil Jaques are also Trustees:

- Expenses were recharged from LCP totalling £52,411 (2019: £34,908).
- Expenses were recharged to LCP totalling £2,702 (2019: £41,249).
- At the balance sheet date LC owed a balance of £165 to LCP (2019: £560) and were owed a balance of £Nil by LCP (2019: £800).

During the year the Charity had the following transactions with Community Resources for Change (CRC), a charity of which Avril McIntyre is also a Trustee:

- Expenses were recharged to CRC totalling £13,080 (2019: £5,757).
- Expenses were recharged from CRC totalling £1,577 (2019: £216).
- At the balance sheet date there were no balances outstanding between LC and CRC.

During the year the Charity had the following transactions with Valence Group Limited (VGL), a company of which Avril McIntyre is also a Director:

- Expenses were recharged to VGL totalling £Nil (2019: £4,800).
- Expenses were recharged from VGL totalling £115,407 (2019: £47,664).
- At the balance sheet date LC owed a balance of £18,197 to VGL (2019: £2,383).