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# Annual Report 2025

Lifeline Harrogate

## DIRECTORS' AND TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

**Charity Number 1150977**
**Company Number 08179414**

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**admin@lifelineharrogate.co.uk**
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**Community House, 46-50 East Parade, Harrogate, HG1 5RR (this is also the registered office address)**

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# CHAIRMAN'S FOREWORD

As the 2025-year ends for Lifeline Harrogate, I'm delighted to report that it's been yet another success. I am grateful to God for his guidance in all we do, and we feel his hand is clearly steering us.

In my 2024 Chairmans report, I said how amazed I was at the progress made in that year. Well, I've got to say that different, but progress on a similar scale, has been achieved in 2025. We didn't open another house, but this was agreed in late 2024 at the trustees away day meeting, when we take time out to review where we are and where we want or need to be. It was decided that 2025 would be a year of consolidation, following many previous years of rapid growth.

And we did consolidate in spades, and in so doing moved forward in many aspects of the operation. We added weekly art classes, started a Resident's Committee Group, and further evolved our Peer Support Group, all of which have been a huge success in helping our residents to better adjust to the life they deserve. All were delivered without compromising the other good things that we continue to deliver.

During 2025, we also, appointed a Senior Housing Officer, Luke, who has made a huge contribution to the organisation and made Carl's job as CEO, more tenable. Furthermore, the Housing Officer Team has also altered, which has resulted in a few new faces, all of whom hit the ground running quickly, and are already extremely effective.

2026 is planned to be another incredible year, where we are in the process of opening our 8th house in partnership with Green Pastures. This is planned to be our second female house, as there is now sufficient need in the Harrogate area for our services for women.

On behalf of the Board of Trustees, I would like to thank all those who supported us either financially, with their time or in any other way. Also, thanks must also go to Green Pastures for providing us with another house in 2026 and of course to Carl, Georgie and the fantastic Lifeline team for all their hard work and dedication, often in the face of difficulty.

In closing, our thoughts, thanks and prayers must go to all our wonderful residents who continue to work so hard to regain stability in their lives by trusting us to guide them on their journey. Long may this continue. All this being achieved through God's Good Grace.

**ROGER ELLIOTT - CHAIR**

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# CHARITY OBJECTIVES

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

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

- Help to restore family and personal relationships
- Prevent isolation & loneliness
- Encourage social interaction
- Help residents with volunteering, training, education and employment
- Provide 1-1 support on a day to day, week to week basis
- Take a trauma-informed, person-centered approach
- Keep people safe and comfortable
- A residential address helps massively with finding work
- 10 hours of meaningful activity per week
- Help residents to access medical appointments
- Help sort out finances and benefits
- Take residents on a monthly well-being outing

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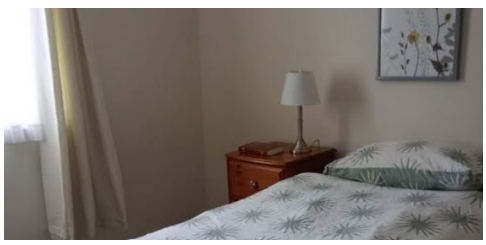
# CHIEF EXECUTIVE'S REPORT

**CO-FOUNDERS OF LIFELINE HARROGATE – CARL AND GEORGIE GOOD**

2025 has been another year of steady progress for Lifeline in which we have further built upon the foundations already laid down to further enhance our service offering. What all vulnerable people need to prosper is routine and structure and whilst it is always good to signpost to other agencies, more qualified than us in their own disciplines, we have developed a range of activities in themselves that can provide the resident with a good level of structure to their week.

We always say in our referral meetings, to potential new residents, that we are so much more than a room in a shared house, as we offer our residents all that they need to re-set, and go again, with the slate wiped clean. The platform that they need to succeed we provide; it is then of course up to them whether they choose to use that to their advantage. Many do and some sadly don't, it is the nature of the roles we perform, but when residents fully invest in what we do it is an absolute joy and privilege to see them flourish. The book of Isaiah, chapter 61, verse 3, refers to giving beauty for ashes; this is how we see Lifeline - the ashes of poor mental health, addiction and relationship problems can be turned into something beautiful. This might be a new relationship formed, a job found, their own forever property to move into, the chains of addiction broken, confidence and self-esteem restored and enhanced, family relationships restored, the list goes on and on. It is the nature of our job that we see good things happen just when we least expect them to happen, which we consider to be pure joy!



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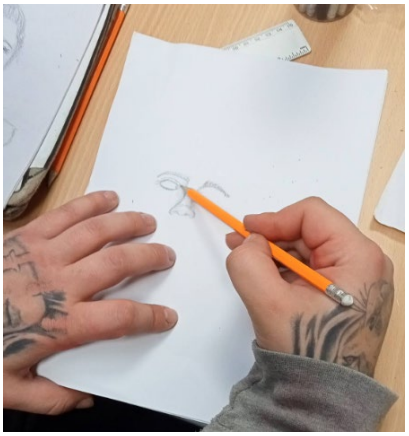
# CHIEF EXECUTIVE'S REPORT continued

In 2025 we established the weekly art class run by my wife Georgie Good, co-founder of Lifeline; we had first trialled this in 2024. She is such an encouragement to them. Seeing the residents' artistic talents emerge has been truly remarkable, and these works are now being exhibited round the town. We also started a half-yearly Resident Committee Group and have received excellent feedback from our residents.



Our Peer Support Group goes from strength-to-strength with over 40 sessions held in 2025 and an average attendance of 14 residents. Stuart Edwards is our 'Peer', being a former resident, and has developed this group in a remarkable way. The residents really appreciate him, and he can look them in the eye and say "I was where you are and I have made that change so if I can, you can!".

The Lunch Club is still flourishing, and we are truly blessed with cooking from a panel of wonderful volunteers. The monthly wellbeing outings we put on are always hugely popular and in 2025 we went go-karting at Tockwith, to 'Forest Quest' near York, ten pin bowling in York, and visited a Birds of Prey and Reptile centre near Ripon amongst others. We always go out as a family, as normal staff-resident hierarchies break down, and numbers participating are often well over 20, comprising staff, residents, some trustees and volunteers.

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# CHIEF EXECUTIVE'S REPORT continued

We are very intentional in focussing all residents on their engaging in meaningful activity of at least 10 hours per week and can report that this is being achieved. So many residents find paid work, or volunteer, attend support groups, take on some training, or attend certificated educational classes that we put on. There is such a lot to be grateful for.

Our staff team altered quite a lot during the year as natural changes happened, but we have left 2025 with an incredible team, a real blessing for me to manage and so thanks so much to Ruth, Luke, Stuart, Dagmar, Misha and Rosie.

Just one final word from me. Last year one male resident was in tears in our office, feeling that he had no more options. His marriage had broken down; he was in a heavy amount of debt and was only just emerging from addictive behaviour. Thankfully we have been able to put him back on his feet with our housing and support, and now his future looks very promising. When this happens, we really thank the Lord for what he has brought us into, for the privilege of being able to help someone.

God Bless

*Carl Good*

Chief Executive

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# VOLUNTEERS & ACTIVITIES

We continue to be grateful to our many volunteers for the time and knowledge they give to our Charity. We have various volunteer roles and are always looking for new volunteers. Volunteers help us with the following:

- Lunch Club – Every fortnight, our team of volunteers cook a nutritious 2 course meal for residents, staff and volunteers and we all share this together. It is a great way to encourage our residents to meet others and as it follows on from our Peer Support Group our residents know that they have a welcoming space every Thursday where they can share experiences and enjoy time together.

- Befriender – our volunteer befrienders take residents out for a coffee or to an appointment or meet up for a walk. This is so important for reducing loneliness and isolation and despite the many activities and courses that Lifeline provides, there are simply not enough hours of staff time to do all the things we would like to do and this is where our volunteers can step in to help.

- Driver – our volunteer drivers help staff transport residents to our monthly wellbeing outings. Transport is always a struggle especially as the charity grows and we have more residents attending the monthly event and relying on us to transport them to the venue.

- Other – we always have opportunities for other volunteers who may be able to bring a particular skill to Lifeline, or to serve on the Trustee Board.

**Meals with Mel** – a new initiative in 2025 was created by Mel, one of our newest volunteers, and a former resident of Lifeline. Mel left us to live independently and has since got married and works part-time. As a trained chef she now goes into our Lifeline houses and teaches simple and affordable recipes to our residents. We are so grateful to Mel for giving her time in this way, and having tasted her sweet and sour chicken, we know how lucky our charity is to have her as a volunteer.

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# OUR LIFELINE HOUSES

We are now 70% towards the target of 10 houses, with an 8th planned in 2026. We partner with Green Pastures, a Christian Social Enterprise, who buy the houses for us and Lifeline then leases them on an arms-length basis.

All houses have the following features:

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

All houses have the following features:

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

✓ **100%** of respondents were satisfied or very satisfied with the home provided through Lifeline, with the majority being strongly satisfied.

A housing officer from North Yorkshire Council said ***'You really do offer a unique service for people. When we visited your houses it was clear how homely you make them and the amount of support that is on offer."***

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# OUR RESIDENTS

Lifeline provides move-on accommodation for those people who have been formerly homeless, to equip them to be able to live independently. We house men and women between the ages of 18 and 70. The vast majority of our residents have a local connection. Intensive housing management is provided to ensure residents maintain their accommodation. 85% of residents have left Lifeline with a positive move-on option.
Here are just a few of their comments from our November 2025 resident feedback questionnaire.

From where I was when joining Lifeline, the difference is night and day. I am healthier mentally and physically and have a good routine.

Lifeline has stopped my addiction. I have clear goals for the future and living with others means I am not isolated.

I am VERY HAPPY with the help and support I have received from Lifeline.

Lifeline has helped me rediscover who I am and who I can be. It's allowed me to make mistakes and work on myself without fear of losing everything.

**Lifeline saved my life**

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# FUNDRAISING

As a charity, every pound raised supports our service. Lifeline needs to raise between £80,000 and £100,000 each year in addition to its primary annual income from Housing Benefit. This funding pays for all the support that we offer to our residents that has been mentioned in this report – a weekly Peer Support Group, education classes, fortnightly lunch club, a monthly wellbeing outing, gym passes and food boxes and much more.

We have 18 regular donors and are hoping to increase this number to 26 in 2026.

In 2025 we received funding from 15 Charitable Trusts or Grant funders, many of these are repeat funders and we are so grateful that our work is recognised as making a difference to those who are often on the margins of society and need our help to change their lives for the better. The funding climate is challenging but our proven results and stories of lives changed have helped us to be successful in 2025 and will hopefully help us to receive the funding we need in 2026.

As a small team we don't have the capacity to organise a large number of fundraising events but we are always looking for people to help and support us with this. In 2025 we held 2 coffee mornings, had a Christmas Street Collection and gave talks at a number of venues to increase Lifeline's profile. We are continually inspired by people's reaction when hearing about Lifeline and in particular when we share the individual stories of people helped back on their feet.

If you would like Lifeline to attend and speak at your event please contact the Lifeline Office.

**Finally, to all those who have helped Lifeline in 2025 – whether by giving their time, or by supporting us financially, we are extremely grateful to you all. Thank you!**

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# LIFELINE (HARROGATE) LIMITED

## DIRECTORS' AND TRUSTEES' REPORT
## FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report and the unaudited accounts for the year ended 31 December 2025.

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

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

The registered office and operating address is: -

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

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

Mrs Andrea Bird (resigned 03-02-25)
Mrs Rosemary Gosling
Mr Jeffrey Mark Jones
Mr Carl Michael Good
Mr Thierry Lusandu
Mr Roger Elliott
Mr Gavin Smith

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

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

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

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# LIFELINE (HARROGATE) LIMITED

## DIRECTORS' AND TRUSTEES' REPORT
## FOR THE YEAR ENDED 31 DECEMBER 2025

### STRUCTURE, GOVERNANCE AND MANAGEMENT

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

**Recruitment and Appointment of the Trustees and Executive Committee Members**

In the year under review there have been 7 trustees. Trustees are also the directors of the company. Further trustees may be appointed by the existing trustees as necessary providing there is a minimum of 3 trustees. Trustees must be members of the Charity. One third of the trustees retire at each AGM. Decisions are confirmed by a majority vote of the trustees in attendance at a trustee meeting. Trustee meetings are held as necessary to urgently progress the Charity's objectives and at least quarterly.

**Trustee induction and training**

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

**Management**

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

**Risk Management**

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

### OBJECTIVE AND ACTIVITIES

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

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

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

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# LIFELINE (HARROGATE) LIMITED

## DIRECTORS' AND TRUSTEES' REPORT
## FOR THE YEAR ENDED 31 DECEMBER 2025

### Public Benefit

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

### ACHIEVEMENTS AND PROGRESS

We are pleased to look back on 2025 as another successful year for the Charity, consolidating our expansion in houses in 2024 and preparing ourselves for further expansion in 2026. Our activities and highlights are set out in our CEO's report on pages 4 to 6 of this Annual Report.

### FINANCIAL REVIEW

Lifeline had a strong year financially in 2025, continuing the scope of its care and support whilst maintaining a tight control of costs.

Total income was £469,000, being £45,000 higher than last year. The increase was primarily driven by additional £41,000 of Housing Benefit arising from our 7th house, opened towards the end of 2024. Lifeline continues to be substantially funded by Housing Benefit related receipts, which in 2025 accounted for 70% of total income (2024:63%). Much of the remainder of our income comes from grants and donations from supporting charities and individuals. Our grants & donations income fell from £135,000 last year to £109,000 in 2025.

Total expenditure was £412,000, being just 3% or £12,000 higher than last year (2024: £400,000). Several cost areas were in fact lower than the prior year: repairs were £18,000 lower (2024 included £10,000 of building an extension to a house and £5,000 of preparatory work for the opening of house #7), resident support costs were £8,000 lower (2024 included two Dentaid visits and a weekend away for residents – both of these events are planned to return in 2026) and depreciation costs were £10,000 lower (van depreciation in 2024).

The surplus in 2025 was thereby improved to £57,000 (2024: £24,000) and the increase represents our successful fundraising which will be directed towards the costs of opening our 8th house and to providing refurbishment at an existing house, planned for early in 2026. Our cash reserves at the year-end increased to £157,000 (2024: £93,000) and represent 4.5 months of costs (reserves are targeted at between 3 and 6 months of costs), A significant element of these reserves is expected to be deployed in early 2026 towards the projects identified above.

### RESERVES POLICY

In accordance with Charity Commission guidance, the trustees have considered the reserves needs of the Charity and have established policy whereby unrestricted funds neither committed nor invested in tangible fixed assets (ie free cash reserves) held by the Charity should equate to a minimum of three months of ongoing cash operating costs. This is currently targeted at a minimum of £105,000. At the end of the year a separate cash reserve of £157,000 was held, compared with £93,000 held last year. The trustees will review the reserves policy annually.

### GOING CONCERN

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

### PRINCIPAL FUNDING SOURCES

The largest funding source towards the operating costs of the Charity in the year has been Housing Benefits received, totalling £342,000 and representing 70% of the total. Grants from charitable trusts were £86,000 or 18% of the total with the balance, after a small element of bank interest received, arising from resident rents and donations from individuals, businesses and churches.

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# LIFELINE (HARROGATE) LIMITED

## DIRECTORS' AND TRUSTEES' REPORT
## FOR THE YEAR ENDED 31 DECEMBER 2025

### STATEMENT OF RESPONSIBILITIES OF THE TRUSTEES

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

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### SMALL COMPANY RULES

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

Roger Elliott

Mr Roger Elliott
Director and Trustee

26 March 2026

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## LIFELINE (HARROGATE) LIMITED

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

**I report to the Charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2025 which are set out on pages 16 to 25.**

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

My independent examiner's work has been undertaken so that I might state to the Charitable Company's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charitable Company, the Charitable Company's members as a body and the Charitable Company's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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

Sarah Wearing

Sarah Wearing, FCA,
DChA 26 March 2026

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

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## LIFELINE (HARROGATE) LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31 DECEMBER 2025
## (Including Income and Expenditure Account)

| | NOTE | UNRESTRICTED FUNDS | RESTRICTED FUNDS | TOTAL FUNDS 2025 | TOTAL FUNDS 2024 |
|---|---|---|---|---|---|
| **Income from:** | | £ | £ | £ | £ |
| Donations & grants | 3 | 83,663 | 25,789 | 109,452 | 134,517 |
| Charitable activities | 3 | 357,309 | - | 357,309 | 286,680 |
| Bank Interest received | | 2,219 | - | 2,219 | 2,799 |
| **Total** | | 443,191 | 25,789 | 468,980 | 423,996 |
| **Expenditure on:** | | | | | |
| Raising funds | 5 | 10,387 | - | 10,387 | 9,289 |
| Charitable activities | 5 | 375,768 | 26,309 | 402,077 | 390,997 |
| **Total** | | 386,155 | 26,309 | 412,464 | 400,286 |
| **Net Income/(Expenditure)** | 4 | 57,036 | (520) | 56,516 | 23,710 |
| **Transfers between funds** | 12 | - | - | - | - |
| **Net movement in funds** | | 57,036 | (520) | 56,516 | 23,710 |
| **Reconciliation of funds:** | | | | | |
| Total funds brought forward | 12 | 131,290 | 2,000 | 133,290 | 109,580 |
| **Total funds carried forward** | 12 | 188,326 | 1,480 | 189,806 | 133,290 |

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

There were no recognised gains and losses for 2025 and 2024 other than those included above.

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## LIFELINE (HARROGATE) LIMITED

## BALANCE SHEET AS AT 31 DECEMBER 2025

| | Note | £ | 2025 £ | £ | 2024 £ |
|---|---|---|---|---|---|
| **Fixed assets:** | | | | | |
| Tangible assets | 9 | | 1,539 | | 8,424 |
| **Current assets:** | | | | | |
| Debtors | 10 | 9,809 | | 22,894 | |
| Cash reserves | | 157,000 | | 92,506 | |
| Cash at bank and in hand | | 32,977 | | 23,815 | |
| | | 199,786 | | 139,215 | |
| **Liabilities:** | | | | | |
| Creditors: amounts falling due within one year | 11 | (11,519) | | (14,349) | |
| **Net current assets** | | | 188,267 | | 124,866 |
| **Total net assets** | | | 189,806 | | 133,290 |
| **The funds of the Charity:** | | | | | |
| Restricted funds | 12 | | 1,480 | | 2,000 |
| Unrestricted funds – undesignated | 12 | | 188,326 | | 131,290 |
| **Total Charity funds** | | | 189,806 | | 133,290 |

In the Directors' and Trustees' opinion the Charitable Company was entitled under section 477 of the Companies Act 2006 to exemption from the audit of its accounts for the year ended 31 December 2025.

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

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

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

The accounts were approved by the board of directors and trustees on 26 March 2026 and signed on its behalf.

Roger Elliott

Roger Elliott
Director and Trustee

The notes on pages 18 to 25 form part of these accounts.
Company Number: 08179414

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# LIFELINE (HARROGATE) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. GENERAL INFORMATION

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

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

2. ACCOUNTING POLICIES

**a) Basis of preparation of accounts**

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

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

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

**b) Income**

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

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

**c) Expenditure**

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

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

**d) Operating Leases**

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

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2. ACCOUNTING POLICIES (CONTINUED)

**e) Pension**

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

**f) Financial Instruments**

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

**g) Tangible fixed assets and depreciation**

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

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

An asset is written down to its realisable value when such value is known.
The depreciation policy was updated in 2024 to better reflect the Trustees' views on the consumption of assets.
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**h) Debtors**

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

**i) Cash Reserves and Cash at bank and in hand**

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

**j) Creditors**

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

**k) Unrestricted funds**

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

**l) Restricted funds**

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

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3. INCOME

| | Unrestricted Funds | Restricted Funds | Total 2025 | Total 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Donations & grants** | | | | |
| Donations and grants | 83,663 | 25,789 | 109,452 | 134,517 |

Restricted income from Donations and grants in 2024 was £70,283.

| | | | | |
|---|---|---|---|---|
| **Charitable activities** | | | | |
| Housing Benefits & Rents | 357,309 | - | 357,309 | 286,680 |

Restricted income from Charitable activities in 2024 was £nil.

4. NET INCOME FOR THE YEAR

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

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Operating lease rentals: property rents | 139,258 | 103,906 |
| Depreciation of tangible fixed assets | 829 | 11,297 |
| Independent Examination of the Financial Statements | 1,800 | 1,740 |

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# LIFELINE (HARROGATE) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

5. EXPENDITURE

| | Basis of allocation | Raising Funds £ | Charitable Activities £ | Total 2025 £ | Total 2024 £ |
|---|---|---|---|---|---|
| **Housing & Support costs:** | | | | | |
| Lease costs | Direct | - | 139,258 | 139,258 | 103,907 |
| Repairs, Servicing & Equipment | Direct | - | 23,345 | 23,345 | 41,505 |
| Utilities | Direct | - | 24,629 | 24,629 | 24,464 |
| Council Tax | Direct | - | 13,284 | 13,284 | 10,552 |
| Cleaning & Other Services | Direct | - | 5,434 | 5,434 | 3,344 |
| Support Staff Employment | Direct | - | 91,418 | 91,418 | 77,976 |
| External Contractors | Direct | - | 0 | 0 | 772 |
| Travel, Telephone & Expenses | Direct | - | 2,751 | 2,751 | 3,534 |
| Support Staff Training | Direct | - | 1,947 | 1,947 | 2,670 |
| Resident support & outings | Direct | - | 18,125 | 18,125 | 25,975 |
| Resident consumables | Direct | - | 1,215 | 1,215 | 3,790 |
| Van Costs | Direct | - | 521 | 521 | 2,129 |
| | | | 321,927 | 321,927 | 300,618 |
| **Charity Management & Admin:** | | | | | |
| Management & Admin employment | Time | 10,387 | 49,714 | 60,101 | 55,326 |
| Office rent | Direct | - | 8,077 | 8,077 | 7,614 |
| Other office expenses | Direct | - | 5,399 | 5,399 | 5,121 |
| Accountancy, IT, Fees | Direct | - | 8,078 | 8,078 | 9,964 |
| Depreciation | Direct | - | 829 | 829 | 11,297 |
| Health, Safety & Compliance | Direct | - | 4,034 | 4,034 | 4,349 |
| Insurances | Direct | - | 3,337 | 3,337 | 3,527 |
| Management & admin training | Direct | - | 682 | 682 | 2,301 |
| (Profit)/ Loss on disposal of assets | Direct | - | 0 | 0 | 169 |
| | | 10,387 | 80,150 | 90,537 | 99,668 |
| | | 10,387 | 402,077 | 412,464 | 400,286 |

Restricted expenditure for Raising funds was £nil in 2025 and £nil in 2024.
Restricted expenditure for Charitable activities was £26,309 in 2025 and £85,908 in 2024.

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

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6. STAFF COSTS

| | Total 2025 | Total 2024 |
|---|---|---|
| | £ | £ |
| Staff employees of the Charity | 143,189 | 126,172 |
| Social Security costs of employees of the Charity | 4,377 | 3,843 |
| Employers' Pension | 3,953 | 3,287 |
| | 151,519 | 133,302 |

The average number of employees analysed by function was:

| | 2025 | 2024 |
|---|---|---|
| | No. | No. |
| Charitable activity | 7 | 7 |

No employee earned £60,000 or more during the year (2024 – None).

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

The key management personnel of the Charity comprise the trustees and the senior management team. The total employee benefits of the key management personnel, with only senior management team members being paid, were £34,878 (2024 - £31,316).

7. TRUSTEES' REMUNERATION AND REIMBURSED EXPENSES

No remuneration was paid to the trustees for their roles as trustees in the year (2024 - £nil). Other than as described below no other payments or reimbursement of expenses were made to trustees in either 2025 or 2024.

Mr Carl Good, the co-founder and CEO of the Charity is also a Trustee of the Charity. In accordance with the Articles of Association and compliant with the provisions of s185 & s186 of the Charities Act 2011, Mr Good is remunerated as a senior management employee for his services as CEO with total employee benefits of £34,878 in 2025 and £31,316 in 2024, inclusive of £964 of pension contributions in 2025 and £865 in 2024. The number of paid hours per week for the CEO role were increased from 22.5 hours per week to 30 hours per week from 1st March 2025. In his role as CEO, Carl Good was reimbursed valid expenses, primarily for purchases made on behalf of the Charity, totalling £344 in 2025 and £428 in 2024

8. RELATED PARTIES AND TRANSACTIONS WITH DIRECTORS

Roger Elliott, a Trustee, also operates a business named Assured Risk Management Solutions ("ARMS"). The charity purchased Health & Safety risk management advice from ARMS totalling £441 in the year and £948 in the prior year. Georgina Good, the wife of Carl Good (CEO and Trustee) was reimbursed £720 in the year and £320 in the prior year for conducting art classes with residents.

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## LIFELINE (HARROGATE) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

9. FIXED ASSETS

| | Computers | Vehicles | Total |
|---|---|---|---|
| | £ | £ | £ |
| Cost: | | | |
| At 1 January 2025 | 2,665 | 17,400 | 20,065 |
| Additions | 741 | - | 741 |
| Disposals | - | (17,400) | (17,400) |
| At 31 December 2025 | 3,406 | - | 3,406 |
| | | | |
| Depreciation: | | | |
| At 1 January 2025 | 1,038 | 10,603 | 11,641 |
| Charge for the year | 829 | - | 829 |
| Disposals | - | (10,603) | (10,603) |
| At 31 December 2025 | 1,867 | - | 1,867 |
| | | | |
| Net Book Values: | | | |
| At 31 December 2025 | 1,539 | - | 1,539 |
| At 31 December 2024 | 1,627 | 6,797 | 8,424 |

10. DEBTORS

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Gift Aid | 1,009 | 1,670 |
| Housing Benefit | 8,800 | 21,224 |
| Other debtors | - | - |
| | 9,809 | 22,894 |

11. CREDITORS DUE WITHIN ONE YEAR

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Other Creditors | 781 | 625 |
| Taxation and Social Security | - | 1,311 |
| Accruals | 10,738 | 2,640 |
| Deferred Grant Income | - | 9,773 |
| | 11,519 | 14,349 |

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# LIFELINE (HARROGATE) LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

12. MOVEMENT IN FUNDS

| | Balance at 01/01/2025 | Income | Expenditure | Transfers | Balance at 31/12/2025 |
|---|---|---|---|---|---|
| **Current year** | £ | £ | £ | £ | £ |
| Restricted funds: | | | | | |
| Resident Support Costs Grants | 2,000 | 21,789 | (22,309) | - | 1,480 |
| House refurb & repair Grants | - | 4,000 | (4,000) | - | - |
| Total restricted funds | 2,000 | 25,789 | (26,309) | - | 1,480 |
| Total unrestricted funds | 131,290 | 443,191 | (386,155) | - | 188,326 |
| Total funds | 133,290 | 468,980 | (412,464) | - | 189,806 |

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

**Purpose of restricted funds:**

| | |
|---|---|
| Core Costs Grant | - The fund was to contribute to the core costs of the Charity |
| Operations Manager Employment | - The fund was to contribute towards the cost of an Operations Mgr |
| Resident Support Costs Grants | - The fund is to contribute to the cost of a range of Resident supporting activities & expenditure, for which restricted donations have been received |
| House refurb & repair Grants | - The fund is to contribute to the cost of a range of repair and refurbishment activities at the Charity's houses, for which restricted donations have been received |

**Transfers**

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

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13. ANALYSIS OF NET ASSETS BY FUND

| **Current year** | Unrestricted funds £ | Restricted funds £ | 2025 £ |
|---|---|---|---|
| Fixed assets | 1,539 | - | 1,539 |
| Net Current Assets | 186,787 | 1,480 | 188,267 |
| Total | 188,326 | 1,480 | 189,806 |

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

13. CAPITAL COMMITMENTS

The Charity had capital commitments at 31 December 2025 authorised and contracted for of £nil (2024 - £nil).

14. OPERATING LEASE COMMITMENTS

As at 31 December 2025 and 31 December 2024 the total of future minimum lease payments under non-cancellable operating leases was as follows:

| | 2025 £ | 2024 £ |
|---|---|---|
| Arising within 1 year | 130,051 | 127,016 |
| Arising later than 1 year but within 5 years | - | - |
| | 130,051 | 127,016 |

The Charity leases its properties from another charity, Green Pastures CBS Ltd, on an arm's length basis and on 6-year terms. The leases are cancellable by serving 12 months' notice at any time and the commitments above therefore represent the sum of this minimum rental commitment outstanding as at 31 December 2025 and 31 December 2024.

15. TAXATION

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