LIFELINE NETWORK INTERNATIONAL

England & Wales · Charity number 1134473

Details

Status	Registered
Legal form	Charitable company
Company number	06968371
Registered	2010-02-23
Register	View on the Charity Commission register

Contact

Address	Lifeline Network International Lifeline House 25 Neville Road Dagenham Essex RM8 3QS
Phone	02085972900
Email	info@lifelinenetwork.org
Website	www.lifelinenetwork.org

Activities

Objects: 3.1 TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY, INCLUDING (THOUGH NOT BY WAY OFLIMITATION) PROVIDING OR ASSISTING IN THE PROVISION OF PRIMARY HEALTH CARE AND THEPROMOTION OF GOOD HEALTH;3.2 TO ADVANCE EDUCATION;3.3 THE RELIEF OF UNEMPLOYMENT FOR THE BENEFIT OF THE PUBLIC IN SUCH WAYS AS MAY BETHOUGHT FIT, INCLUDING (THOUGH NOT BY WAY OF LIMITATION) BY PROVIDING TRAINING FOREMPLOYMENT FOR THOSE IN FINANCIAL NEED IN THE FIELD OF AGRICULTURAL DEVELOPMENT;3.4 THE RELIEF OF SICKNESS BY THE REHABILITATION OF PERSONS AFFECTED BY DRUG, ALCOHOL AND OTHER SUBSTANCE ADDITION AND ABUSE AND3.5 TO PROMOTE AND FULFIL SUCH OTHER CHARITABLE PURPOSES BENEFICIAL TO THE COMMUNITY AS THE DIRECTORS MAY FROM TIME TO TIME THINK FIT.

Activities: LifeLine Network is an international association of NGOs, and community-based organisations in 17 nations, seeking to provide relief to people who are in need and create sustainable development, through agricultural development, vocational skills training, education, health care, leadership and management mentoring, psycho-social care and micro-finance.

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Classification

- **How:** Provides Human Resources, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, OVERSEAS
- Dominica
- Mozambique
- Peru
- Sierra Leone
- Sint Maarten
- United States
- Zimbabwe
- Barking And Dagenham
- Redbridge

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£163,250	£132,273	-	-
2024-03-31	£153,607	£118,345	-	-
2023-03-31	£136,787	£115,813	-	-
2022-03-31	£128,743	£99,814	-	-
2021-03-31	£152,915	£150,045	-	-

Trustees

Name	Role	Appointed
Avril McIntyre MBE DL		2013-12-16
LUCY NOVEMBER		2012-05-21
Mark Baiden		2014-03-24

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LIFELINE NETWORK INTERNATIONAL

England & Wales - Charity number 1134473

Accounts

Registered number: 06968371
Charity number: 1134473

Lifeline Network International

(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

for the year ended 31 March 2025

Lifeline Network International
(A company limited by guarantee)

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Lifeline Network International
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers for the year ended 31 March 2025

Trustees

L November
M Baiden
A McIntyre

Company registered number

06968371

Charity registered number

1134473

Registered office

Lifeline House
25 Neville Road
Dagenham
Essex
RM8 3QS

Company secretary

J Singleton

Accountants

Kreston Reeves LLP
Chartered Accountants
9 Donnington Park
85 Birdham Road, Chichester
West Sussex, PO20 7AJ

Bankers

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

HSBC Bank plc
9 Market Place
Romford
Essex
RM1 3AF

Independent Examiner

Lucy Hammond BSc FCA
Kreston Reeves LLP
Chartered Accountants
9 Donnington Park
85 Birdham Road, Chichester
West Sussex, PO20 7AJ

Lifeline Network International
(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2025

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2024 to 31 March 2025. 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 relieve persons who are in conditions of need or hardship or who are aged or sick by providing or assisting in the provision of primary healthcare and the promotion of good health.
- To advance education.
- To advance the provision of employment and personal morality for the public benefit.
- To promote the rehabilitation of people being affected by drug, alcohol or other substance abuse or addiction.
- To promote other charitable purposes beneficial to the community.

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. Volunteers

The Trustees are very pleased that we continue to be supported by volunteers who regularly assist and connect with the rest of the Network.

Achievements and performance

a. Review of activities

LifeLine Network International

LifeLine Network International (LNI) is a network of grassroots community organisations and NGOs operating currently in a range of countries across continents in northern and southern hemispheres, fighting poverty and injustice in our communities.

The Trustees' aspiration is for the Network to function with a strong commitment to one another, and to attitudes of generosity, serving, love and care within the Network, with expectations of growth and development for all. The current state of the world makes this challenging; partners regularly grapple with rising costs-of food, utilities, transport, data for digital connection. Issues of climate change erode livelihoods and many face exceptional hardship and personal loss as their nations contend with war and with political and economic instability.

With great sadness, the Trustees record the sudden passing of LifeLine Network International's Founder John Singleton at the end of January 2025. John laid down a successful career to pioneer a radical approach to Christian life based around Godly relationship and community, and committed some fifty years of serving exemplifying this. His life's work extended from the local expression of church in LifeLine Church, to advancing local community development and outwards across six continents to share the same principles with many, many partners, forming what we know today as LifeLine Network International.

Achievements and performance (continued)

The UK Director, Jamie Singleton continued to meet online with emerging leadership teams identified in Peru, St Martin and Sierra Leone over the last year. This has strengthened connections and built relationships with the new tier of leaders. Trustees anticipate achieving this by way of a move from a 'hub and spoke' model, to a more organic model of cross-pollination right across the Network.

Highlights of the year were the visit of a group of partners to the UK in November 2024 and the team visit to Sierra Leone, comprising partners from the UK and Ecuador. Additionally, leaders from St Martin have visited the UK and our Peruvian leaders went to Ecuador to meet with the team there. Four of the senior team from Zimbabwe, St Martin, Germany (displaced from Ukraine) and Dominica visited the UK to meet with John Singleton in October.

Country Reports

Online communication continues to flourish. This continues to be effective for individual partners to meet and exchange ideas. 'Zoom' style connections continue to provide opportunities for leadership training, ideas swapping, and encouragement and support around the nations. For example, training for emerging leaders regularly takes place with partners from Peru, Sierra Leone and St Martin.

Dominica and St. Martin, Caribbean

Partners in both Dominica and St Martin report challenges in all areas of their operations. One example of this is the depopulation of their islands, particularly by younger people, for whom there is little higher or further education or, indeed, employment.

Hilton Albert (St Martin) and Leroy Hill (Dominica) visited in November with the express purpose of spending time with the LifeLine founder, John Singleton. Tina Alexander from Dominica visited London in early 2025.

Training for emerging leaders has begun to show fruit, as Micky Hodge and Hilton Albert from St Martin have continued to explore the challenges of raising up the next generation of leaders with the team in London.

Kenya

Partner Anthony Mbuthia from Nairobi reports that work is ongoing. In early January 2025 Anthony was involved in a road traffic accident in which ten people died and was himself in intensive care. He is making a good recovery now.

Boni and Lydia Wangecha, who moved from Nairobi to London for training in leadership and community empowerment returned home to Kenya.

Peru

Partners in Lima report that they are developing a business which will enable them to fund the work they are doing in the community. They meet from time to time with a small core group. Business has expanded in the last year and, although somewhat seasonal, they are pleased with its development.

Augusto Florez-Nicho and Claudia Cavassa-Valenzuela were delighted to be invited to Ecuador in November 2024 to join with new LNI partners based there. This was an inspirational trip and they are excited to see what develops from it.

They flew to London to join a large group of partners in leadership training in January 2025.

Achievements and performance (continued)

Sierra Leone

It has been good to have Prince Tommy Williams (Executive Director, LifeLine Nehemiah Projects - LNP) and Mary Williams visit the UK more than once this year. We are thankful for the safe arrival of their fourth child in late 2024.

The core work of partners in Sierra Leone consists of: educational establishments (Nursery, Primary, Junior and Senior Secondary schools and the Bettah Tumara Technical and Vocational Institute); the LifeLine Nehemiah Home for boys and girls; the LifeLine Church; Health programmes (2 Young Lives, Voluntary blood donation and a new health project Papaya); and agricultural programmes, including the work in rural Punduru.

The Trustees' desire to see a wide range of people operating within the Network has been realised by the formation of a small team from the UK to visit Sierra Leone, which included a Network partner from Ecuador. This took place towards the end of this financial year.

Prince Tommy Williams' sphere of influence continues to widen as he delivers training on a variety of policy matters and new national government policies as well as education on strategic planning and an understanding of the challenges of forging a new way forward. Training sessions via the internet continue and have included those for emerging leaders and for pastoral care. It is the goal of the leadership team to develop those who can share the weight with the Director so that he can be released into these broader spheres of influence.

2 Young Lives (2YL) is a project which supports pregnant teenagers in Sierra Leone, working to address issues of maternal and infant mortality rates, which are troublingly high, through a mentoring scheme.

2YL has now mentored 650 girls across twelve sites, with no maternal deaths and low rates of stillbirth and neonatal death. The team are currently looking at next steps for funding in terms of research and rollout.

Trustees were delighted that it was possible to bring Mangenda Kamara (2YL co-founder) back to London in July 2024 to continue her PhD work with Kings College London.

Lucy November reported back from the Kings College team that their visit in November to Sierra Leone was outstanding – the whole team visited LNP in recognition of the involvement Prince and his team have been having with 2YL. And it was timely for Mary William's health that specialists in obstetrics were on hand before her baby John was born!

Right at the end of the financial year, 2YL celebrated its 2YL Annual Convention in Bumpe Chiefdom, Bo District. This was an opportunity for the celebration of lives saved and changed, with training sessions and fun times together for everyone.

Ukraine

As the war in Ukraine continued into its third year, partners in London responded out of love and care towards our partners originally based there. One family has since decided to return to Kyiv and one family has fully settled into life in London with the acquisition of jobs, schools and a secure home. Another family has relocated to Germany.

Zimbabwe

It was a joy to welcome partners Lawrence and Portia Muzunzandare and their son Tinetariro to London in July 2024. George Moyo, Bulawayo, visited the UK with four other senior leaders in November.

The work in Zimbabwe faces huge challenges, both economically and politically, and now has further trials as many of their number are seizing opportunities to emigrate to places such as the UK, where visas and jobs have been surprisingly easy to obtain. This has depleted communities and caused many gaps in the workforce.

Achievements and performance (continued)

Rising prices, for food, construction materials, access to data for internet, etc. continue to test daily living for all communities where our partners are working. Under the guidance of Lawrence, the work has been re-shaped to better manage these challenges.

International Visits/Communication

This year has seen continued cross-pollination between partners around the world, which looks to continue into next year, too.

In addition to those detailed above, other visitors to London have included Hugh Osgood from South London (founder of 'Churches in Communities'), Albert Kitcher (formerly Ukraine, now based in Germany), Bonnie and Lydia Wangecha from Kenya.

As highlighted in the report, in November a group of partners visited London, primarily to spend time with the LifeLine Founder, John Singleton. They participated in a feedback session, or 'Fireside Chat', telling stories of their lives and work- it was very well received by London partners.

Early in the autumn, John and Dawn and Jamie Singleton travelled to the USA to participate in the Aim Summit with members of the AIM Team (Alliance International Ministries). They were accompanied by Mark Baiden. Other visitors later in this financial year were Prince Tommy Williams (Sierra Leone) and Augusto and Claudia (Peru), who visited in January 2025; and Leah Pacleb (USA/Philippines), who visited in early February 2025.

Courses: Parenting course / Doulos Immersion

The Trustees decided that courses such as the Doulos Leadership Training Programme and the Parenting Course would not run for this financial year.

However, training with emerging leaders is ongoing, with participants in Peru, Sierra Leone and St Martin. There have been some frustrations with timing of meetings, attendance, etc. (chiefly around time zones issues) but this is still considered worthwhile.

Communication

The WhatsApp group has continued to improve communication for the Network. It has created a 'family' feel to contributions, providing a place for information, celebration and for sadnesses shared in the community of partners.

Partners are also accessing YouTube streaming of meetings and utilising Zoom for personal connection to very positive effect.

The London base meets at least monthly to pray for the Network. The focus each month is on partners' requests and is quite specific. Written outcomes from these times are collected and sent off to partners, who report the huge joy and encouragement these communications bring. And it proves to be a valuable way of helping partners in London to engage with issues around the Network.

The Sierra Leone base sends out monthly emailed newsletters, which are particularly informative.

Volunteers

The Trustees are very pleased that we continue to be supported by volunteers who regularly assist and connect with the rest of the Network.

Achievements and performance (continued)

Future Plans

The Trustees continue to aspire to see inter-country connection/travel across the network. Already, through technological means, we have seen partners joining together across oceans to share expertise and understanding (despite time zone differences); the next phase will be for partners to work together to develop emerging leadership. In the UK they would especially like to motivate the younger people to connect across the Network.

The coming year will begin with a Thanksgiving for John Singleton in May 2025, at which around thirty partners are expected to attend from across the globe. This will be followed by a Mini-Conference for international delegates. It is expected that upwards of twenty delegates from around the Network will take part and Trustees are anticipating an upturn in cross-pollination as partners take time to explore the future of the Network together face to face.

LNI Trustees are seeking to support the whole LNP team in Sierra Leone to find ways to build its capacity so that Prince Tommy Williams can spend more of his time in the strategic development of the organisation, rather than the practicals. The training of emerging leaders is part of this strategy and as part of this it is planned to access the provision of the Commonwealth Scholarship Commission to afford an opportunity for one of these leaders from Sierra Leone to train in London, particularly as this provision did not materialise last year.

In regard to Sierra Leone, the team there are working on plans to increase manpower, to draw in increased funding for the multitude of demands they face, and also to seek avenues that will generate increased strength and wisdom for the leadership of LNP.

2026 marks the 30th anniversary of the work in Sierra Leone. UK Director Jamie Singleton and Prince Tommy Williams in Freetown are planning to celebrate this significant occasion with a visit from a team of partners from the UK to join in with celebrations in-country and to explore how to shine a light on this landmark simultaneously in the UK with partners here. As the new financial year begins, these plans are starting to take shape.

Elsewhere across the Network, partners are challenged to grasp every opportunity to seek ways to support one another despite the distances between each other. The Trustees remain emboldened and provoked to see Network partners pushing forward into fresh developments to provide truly mutual support in their work with local communities.

b. Review of activities

During the year LifeLine Network International has received income in the form of donations and grants.

Gifts and donations received came mainly from LifeLine Church. There were also restricted gifts made towards the charity's work in Dominica, Zimbabwe and the Nehemiah Home in Freetown, Sierra Leone.
Funding for 2YoungLives, a mentoring project in Sierra Leone, was in the form of a £4,000 grant from the Henman Trust, a £30,228 grant from States of Guernsey and gifts from individuals.

At the year end the charity's reserves include a balance of £64,021 (2024: £49,433) of restricted funds which comprise unexpended balances of grants and donations held for specific purposes. These include gifts given for 2Young Lives, gifts given for the Nehemiah Home in Freetown, Sierra Leone and funds received for support of a coconut farm community in Sierra Leone.

The charity's unrestricted reserves include £22,000 (2024: £22,000) of designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes, including bringing network members to the UK, running overseas conferences for our partners and international teams.

The charitable company seeks to maintain adequate reserves to cover anticipated management and administrative expenses.

Achievements and performance (continued)

The reserves currently held by the charity are sufficient to cover future development and therefore the charity is currently in line with the reserves policy.

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 the major risks.

Financial review

a. 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

b. Results for the year

During the year LifeLine Network International has received income of £152,615 in the form of donations and grants (2024: £146,028).

Gifts and donations received came mainly from LifeLine Church. There were also restricted gifts made towards the charity's work in Dominica and the Nehemiah Home in Freetown, Sierra Leone. Funding for 2YoungLives, a mentoring project in Sierra Leone, was in the form of a £4,000 grant from the Henman Trust, a £30,228 grant from States of Guernsey and gifts from individuals.

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 21 July 2009 and its governing document is the Memorandum and Articles of Association.

b. Methods of appointment or election of Trustees

The Charity identifies the need for new Trustees. This may be because vacancies have arisen through resignations, or it may be that existing Trustees have decided that one or more new Trustees with specific skills are needed to help to run the Charity more effectively. The Trustees agree what skills, experience and knowledge are needed, and write it down in the form of a short job description and person specification.

The Trustees agree responsibilities and a process for recruitment. Preferred candidates are identified and invited to join the Trustees, subject to references, formal vetting and approval by the full Trustee Board. Unsuccessful candidates are notified and thanked for their interest. Candidates are asked to consider and declare any existing or potential conflicts of interest.

c. Organisational structure and decision-making policies

The Trustees meet and agree broad strategies but delegate considerable authority to the International Director to implement policies and plans and the International Director has regular interaction with the Chair of Trustees.

The Charity works with partner organisations overseas in the delivery of a number of funded projects, for which the Charity is the accountable body.

Trustees' report (continued)
for the year ended 31 March 2025

Structure, governance and management (continued)

d. Risk management

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 the major risks.

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 . 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 incoming resources 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 and signed on their behalf by:

M Baiden
Trustee
Date: 15/8/2025

Lifeline Network International
(A company limited by guarantee)

Independent examiner's report
for the year ended 31 March 2025

Independent examiner's report to the Trustees of Lifeline Network International ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

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: Kreston Reeves LLP Dated: 19 August 2025

L Hammond BSc FCA

Kreston Reeves LLP
Chartered Accountants
9 Donnington Park
85 Birdham Road, Chichester
West Sussex, PO20 7AJ

Lifeline Network International
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account) for the year ended 31 March 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	4	**98,415**	**54,200**	**152,615**	146,028
Investments	5	**9,440**	**-**	**9,440**	7,445
Other income	6	**1,195**	**-**	**1,195**	134
Total income		**109,050**	**54,200**	**163,250**	153,607
Expenditure on:					
Charitable activities	7	**92,661**	**39,612**	**132,273**	118,345
Total expenditure		**92,661**	**39,612**	**132,273**	118,345
Net movement in funds		**16,389**	**14,588**	**30,977**	35,262
Reconciliation of funds:					
Total funds brought forward		**372,691**	**49,433**	**422,124**	386,862
Net movement in funds		**16,389**	**14,588**	**30,977**	35,262
Total funds carried forward		**389,080**	**64,021**	**453,101**	422,124

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 22 form part of these financial statements.

Lifeline Network International
(A company limited by guarantee)
Registered number: 06968371

Balance sheet
as at 31 March 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible assets	11		-		-
Current assets					
Debtors	12	**11,644**		8,454	
Cash at bank and in hand		**448,420**		418,670	
		460,064		427,124	
Current liabilities					
Creditors: amounts falling due within one year	13	**(6,963)**		(5,000)	
Net current assets			**453,101**		422,124
Total net assets			**453,101**		422,124
Charity funds					
Restricted funds	14		**64,021**		49,433
Unrestricted funds	14		**389,080**		372,691
Total funds			**453,101**		422,124

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

The members have not required the company 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 and signed on their behalf by:

M Baiden
Trustee
Date: 15/8/2025

The notes on pages 12 to 22 form part of these financial statements.

Notes to the financial statements for the year ended 31 March 2025

1. General information

Lifeline Network International 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Lifeline Network International 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.

The financial statements are presented in UK sterling, which is the Charity's functional currency, and rounded to the nearest pound.

2.2 Company status

The Charity is a 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.

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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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.

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.

All expenditure is inclusive of irrecoverable VAT.

2.6 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:

Fixtures and fittings	- 25% straight line

2.7 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.

2.8 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.

2.9 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.

2.10 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

2. Accounting policies (continued)

2.11 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.

2.12 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.

2.13 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.

2.14 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.15 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.

Notes to the financial statements for the year ended 31 March 2025

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The Charity does not currently have any significant accounting estimates or areas of judgement.

4. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations and gifts	98,415	19,972	**118,387**	117,296
Grants receivable	-	34,228	**34,228**	28,732
	98,415	54,200	**152,615**	146,028
Total 2024	104,464	41,564	146,028	

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest receivable	9,440	**9,440**	7,445
Total 2024	7,445	7,445	

6. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Other incoming resources	1,195	**1,195**	134

Notes to the financial statements for the year ended 31 March 2025

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Charitable activities - supporting communities	92,661	39,612	**132,273**	118,345
Total 2024	108,937	9,408	118,345	

8. Analysis of expenditure by activities

	Direct costs 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities - supporting communities	129,897	2,376	**132,273**	118,345
Total 2024	116,383	1,962	118,345	

Analysis of direct costs

	Supporting Communities 2025 £	Total funds 2025 £	Total funds 2024 £
Staff costs	21,700	**21,700**	20,251
Projects expenditure	-	**-**	25
Gifts and donations	64,371	**64,371**	13,351
Travel, ministry visits and training	32,807	**32,807**	74,226
Office and I.T. costs	2,731	**2,731**	1,490
Other charitable expenditure	8,209	**8,209**	6,818
Foreign exchange gains	-79	**-79**	222
	129,897	**129,897**	116,383
Total 2024	116,383	116,383	

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Supporting Communites 2025 £	Total funds 2025 £	Total funds 2024 £
Independent examination fees	2,376	**2,376**	1,962
Total 2024	1,962	1,962	

9. Staff costs

	2025 £	2024 £
Wages and salaries	**20,837**	19,448
Pension costs	**863**	803
	21,700	20,251

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

	2025 No.	2024 No.
Average number of employees	**1**	1

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

The remuneration and benefits received by key management personnel during the financial year, including employer's national insurance contributions, amounted to £14,952 (2024: £14,161).

Employment costs also include salary recharges to and from Lifeline Church.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £470 were reimbursed or paid directly to 1 Trustee (2024: £Nil) for travel and hospitality.

Notes to the financial statements for the year ended 31 March 2025

11. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 April 2024	**1,908**
At 31 March 2025	**1,908**
Depreciation	
At 1 April 2024	**1,908**
At 31 March 2025	**1,908**
Net book value	
At 31 March 2025	**-**
At 31 March 2024	-

12. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	**7,162**	8,240
Prepayments and accrued income	**4,482**	214
	11,644	8,454

13. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	**22**	24
Other creditors	**4,565**	3,014
Accruals	**2,376**	1,962
	6,963	5,000

Notes to the financial statements for the year ended 31 March 2025

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Management & organisational development	8,000	-	-	-	8,000
International Teams	5,000	5,465	(18,149)	12,684	5,000
Bringing Network Members to the UK	4,000	-	(15,069)	15,069	4,000
Overseas Conferences	5,000	-	-	-	5,000
	22,000	5,465	(33,218)	27,753	22,000
General funds					
General funds	350,691	103,585	(59,443)	(27,753)	367,080
Total Unrestricted funds	372,691	109,050	(92,661)	-	389,080
Restricted funds					
Gifts for Zimbabwe	-	1,250	(1,250)	-	-
Gifts for LifeLine Nehemiah Projects Sierra Leone	4	7,625	(2,537)	-	5,092
2YoungLives - Sierra Leone mentoring project	48,257	35,750	(26,250)	-	57,757
Sierra Leone - NAPPC	1,172	-	-	-	1,172
Gifts for Dominica	-	3,025	(3,025)	-	-
Gifts for individuals in need	-	6,550	(6,550)	-	-
	49,433	54,200	(39,612)	-	64,021
Total of funds	422,124	163,250	(132,273)	-	453,101

Notes to the financial statements
for the year ended 31 March 2025

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
Management & organisational development	8,000	-	-	-	8,000
International Teams	5,000	10,935	(33,391)	22,456	5,000
Bringing Network Members to the UK	4,000	147	(41,047)	40,900	4,000
Overseas Conferences	5,000	-	-	-	5,000
	22,000	11,082	(74,438)	63,356	22,000
General funds					
General funds	347,585	100,961	(34,499)	(63,356)	350,691
Total Unrestricted funds	369,585	112,043	(108,937)	-	372,691
Restricted funds					
Gifts for LifeLine Nehemiah Projects Sierra Leone	195	3,508	(3,699)	-	4
2YoungLives - Sierra Leone mentoring project	15,723	33,026	(492)	-	48,257
Sierra Leone - NAPPC	1,172	-	-	-	1,172
Gifts for Dominica	187	4,267	(4,454)	-	-
Gifts for individuals in need	-	763	(763)	-	-
	17,277	41,564	(9,408)	-	49,433
Total of funds	386,862	153,607	(118,345)	-	422,124

14. Statement of funds (continued)

Designated funds

At 31 March 2025 funds were designated to cover the anticipated future costs of bringing network members to the UK, running overseas conferences for our partners, to send teams from the UK to work with our partners, and to aid management development, all of which are expected to happen again within the next financial year.

Restricted funds

Restricted funds were held for the following purposes:

2YoungLives - Sierra Leone mentoring project - raised for a pregnant teens mentoring programme in Freetown, Sierra Leone.

Gifts for LifeLine Nehemiah Projects Sierra Leone - gifts received from individuals, for use at Nehemiah Home in Freetown, Sierra Leone.

Sierra Leone - NAPPC - funding received for the support of a coconut farm community in Sierra Leone.

Gifts for Dominica - gifts received from individuals, for use in Dominica.

Gifts for individuals in need - gifts received from individuals, for use by those individuals deemed to be in need.

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	**Restricted funds 2025 £**	**Total funds 2025 £**
Current assets	396,043	64,021	**460,064**
Creditors due within one year	(6,963)	-	**(6,963)**
Total	389,080	64,021	**453,101**

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current assets	377,691	49,433	427,124
Creditors due within one year	(5,000)	-	(5,000)
Total	372,691	49,433	422,124

16. 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 £863 (2024: £803). No contributions were payable to the fund at the Balance sheet date (2024: £Nil).

17. Related party transactions

During the year the Charity had the following transactions with Lifeline Church (LC), a charity of which A McIntyre is also a Trustee:
- Tithe payments received from LC of £90,885 (2024: £93,382).
- Expenses were recharged from LC totalling £13,837 (2024: £31,268).
- Salary costs were recharged from LC totalling £14,952 (2024: £14,161).
- Expenses were recharged to LC totalling £4,852 (2024: £11,849).
- Salary costs were recharged to LC totalling £18,228 (2024: £17,404).
- At the Balance sheet date LNI were owed a balance of £7,162 by LC (2024: £8,240).

During the year ended 31 March 2024, the Charity had the following transactions with Community Resources for Change (CRC), a charity of which A McIntyre was a Trustee:
- Expenses were recharged to CRC totalling £10,444.
- Expenses were recharged from CRC totalling £75.
- At the Balance sheet date there were no balances outstanding between LNI and CRC.

A McIntyre resigned as Trustee on 19 February 2024.

There were no other related party transactions during the current or prior year.

LIFELINE NETWORK INTERNATIONAL

England & Wales - Charity number 1134473

Accounts

Registered number: 06968371
Charity number: 1134473

Lifeline Network International

(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

for the year ended 31 March 2024

Lifeline Network International
(A company limited by guarantee)

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Lifeline Network International

(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers for the year ended 31 March 2024

Trustees

L November
M Baiden
A McIntyre

Company registered number

06968371

Charity registered number

1134473

Registered office

Lifeline House
25 Neville Road
Dagenham
Essex
RM8 3QS

Company secretary

J Singleton

Accountants

Kreston Reeves LLP
Chartered Accountants
9 Donnington Park
85 Birdham Road, Chichester
West Sussex, PO20 7AJ

Bankers

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

HSBC Bank plc
9 Market Place
Romford
Essex
RM1 3AF

Independent Examiner

Lucy Hammond BSc FCA
Kreston Reeves LLP
Chartered Accountants
9 Donnington Park
85 Birdham Road, Chichester
West Sussex, PO20 7AJ

Lifeline Network International

(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2024

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2023 to 31 March 2024. 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 relieve persons who are in conditions of need or hardship or who are aged or sick by providing or assisting in the provision of primary healthcare and the promotion of good health.
- To advance education.
- To advance the provision of employment and personal morality for the public benefit.
- To promote the rehabilitation of people being affected by drug, alcohol or other substance abuse or addiction.
- To promote other charitable purposes beneficial to the community.

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. Volunteers

The Trustees are very pleased that we continue to be supported by volunteers who regularly assist and connect with the rest of the Network.

Achievements and performance

a. Review of activities

LifeLine Network International

LifeLine Network International (LNI) is a network of grassroots community organisations and NGOs operating currently in 17 countries, fighting poverty and injustice in our communities.

The Trustees’ aspiration is for the Network to function with a strong commitment to one another, and to attitudes of generosity, serving, love and care within the Network, with expectations of growth and development for all. The current state of the world makes this challenging; partners regularly grapple with rising costs – of food, electricity, transport, data for digital connection. Issues of climate change erode livelihoods and many face exceptional hardship and personal loss as their nations contend with war and with political and economic instability.

The UK Director, Jamie Singleton has met online with emerging leadership teams identified in Peru, St Martin, Sierra Leone, Zimbabwe and Kenya over the last year. This has strengthened connections and built relationships with the new tier of leaders.

Trustees anticipate achieving this by way of a move from a ‘hub and spoke’ model, to a more organic model of cross-pollination right across the Network.

Achievements and performance (continued)

To this end, the Trustees are delighted to report that there has been plenty of movement around the Network this year.

Country Reports

An unintended benefit of the global pandemic has been that online communication has flourished. This continues to be effective for individual partners to meet and exchange ideas.

Dominica and St. Martin, Caribbean

It has been good to restore face-to face communication and this year Hilton Albert and Micky Hodge from St Martin have visited the UK and Richard and Sue Griffin from London have visited Dominica, with Tina Alexander from Dominica visiting London.

Training regarding emerging leaders in St Martin began the year intermittently but has begun to show fruit towards the end of the year when Micky Hodge and Hilton Albert joined the team in London for in-depth engagement at leadership level.

Iraq

The Middle East remains a ‘hot spot’ for instability following the outbreak of hostilities between Israel and Hamas in Gaza and consequently no reports have been submitted for this year.

Peru

Partners in Lima report that they are developing a business which will enable them to fund the work they are doing in the community. They meet from time to time with a small core group.

Kenya

Partner Anthony Mbuthia from Nairobi reports that work is ongoing. His daughter, Joy, has relocated to the UK and is connecting with London partners.

In a separate development, Boni and Lydia Wangecha have moved from Nairobi to London for a year’s training in leadership and community empowerment.

Sierra Leone

It has been good to have Prince (Executive Director, LifeLine Nehemiah Projects - LNP) and Mary Williams visit the UK more than once this year.

The Trustees’ desire to see more young people operating within the Network has begun to be realised by the formation of a team from the UK to visit Sierra Leone, which included a Network partner from Peru. This took place early in this financial year.

It was followed by a further team of adults who travelled there in October 2023, in order to support the church, the schools, the children’s home and the college. Both teams brought skills in a very wide range of subjects, including education, employability methods and applied theatre.

Training sessions via the internet have continued and have included those for emerging leaders and for pastoral care.

A recent evaluation of the work of LNP has been undertaken, in respect of developments post funding from Comic Relief and Big Lottery. Hana Wahsh, an International Development Masters student, was deployed in an internship with Lifeline Network International. Her role was to review past data from the work of LNP and understand the impact of the work post funding. Hana has produced a report that can be used for future funding

Achievements and performance (continued)

opportunities and which will profile the work of LNP. Data gleaned has demonstrated the inspiring significance of the ongoing and compelling impact on the communities both in Kuntorloh, Freetown and Punduru (rural location).

Prince Tommy Williams' sphere of influence has begun to broaden as he has delivered training on a variety of policy matters and new national government policies as well as education on strategic planning and an understanding of the challenges of forging a new way forward. He continues as Executive Director for LNP, which incorporates school, college, church, 2 Young Lives project and the children's home.

The LNP management team continues to mentor, encourage, and holistically support the promising young people, both boys and girls, currently residing in the Lifeline Nehemiah Home as part of the Lifeline Nehemiah family. They also provide educational support to some who live with caregivers outside the Lifeline compound. A team of 6 from LifeLine Church visited LNP in October providing training for teachers in the school and those working with children and young people. Life is hard in Sierra Leone, with prices for food and commodities skyrocketing in 2023. A special Christmas offering was taken in London, raising over £9,000 to supply these things when circumstances became overwhelming in December 2023.

2 Young Lives (2YL) is a project which supports pregnant teenagers in Sierra Leone, working to address issues of maternal and infant mortality rates which are troublingly high.

2YL were funded from September 2021 to be one of the main research streams of a National Institute of Health Research (NIHR) Global health group. This is a 3-year trial of the 2YL model of mentoring for pregnant teens in Sierra Leone.

2YL has now mentored 550 girls across our 12 sites, with no maternal deaths and low rates of stillbirth and neonatal death. The team are currently looking at next steps for funding terms of research and rollout. Their community engagement strategy has been recognised as a model for other programmes and research, with a recent publication in Global Health Journal.

Mangenda Kamara (co-founder) spoke on the mainstage at a recent high level maternal health research conference in Freetown organised by the University of Sierra Leone where she was very well received with lots of interest in the project. She was also able to visit the UK in July 2023 and was able to accept an invitation to speak at a conference in Ireland.

Ukraine

As the war in Ukraine continued into its second year, partners in London responded out of love and care towards our partners originally based there. One family has since decided to return to Kyiv and one family has fully settled into life in London with the acquisition of jobs, schools and a secure home. Another family has relocated to Germany.

Zimbabwe

It was a joy to welcome partners Lawrence and Portia Muzunzandare and their son Tinetariro to London in July 2023, with a subsequent visit again from Portia and Tinetariro in February.

The work in Zimbabwe faces huge challenges, both economically and politically, and now has further trials as many of their number are seizing opportunities to emigrate to places such as the UK, where visas and jobs have been surprisingly easy to obtain. This has depleted communities and caused many gaps in manpower.

Rising prices, for food, construction materials, access to data for internet, etc. continue to test daily living for all communities where our partners are working.

The work has been re-shaped to better manage these challenges.

Achievements and performance (continued)

International Visits/Communication

This year has seen an increased amount of cross-pollination between partners around the world, which looks to continue into next year, too.

Visits to London - of particular significance was the visit of John and Marilyn Guido and Joel and Karyn Guido from Ecuador, who brought substantial input to the whole church for a week during January 2024.

The Guido family are part of the AIM Team, based in USA, who also released Terry and Linda King to the London partners during the year.

Other visitors to London included Hugh Osgood from South London (founder of 'Churches in Communities'), Albert Kitcher (formerly Ukraine, now based in Germany), Rafaela Florez Cavassa from Peru, Bonnie and Lydia Wangecha from Kenya, and Lawrence and Portia Muzunzandare from Zimbabwe. We said goodbye to Oleh and Lena Iakovenko, who had spent 5 months in London as respite from the war in Ukraine. At the close of the year, Bonnie and Lydia returned to spend an extended period of time learning immersed in the work carried out in London, in preparation for expanding their work in Kenya.

Visitors from Sierra Leone included Prince Tommy and Mary Williams, who came several times, and also Eddy Mandewa and Mohamed Turay, who came to enhance their training as emerging leaders.

And from the Caribbean, Hilton Albert and Micky Hodge from St Martin and Tina Alexander from Dominica visited London in the autumn of 2023.

At the close of 2023, partners in London were made aware of serious needs within the work of LifeLine Nehemiah Projects in Sierra Leone and so made an opportunity to give freely into a gift to support those needs. Generously, over £9,000 was raised to bring some relief to their situation.

Cross-pollination has continued across the Network and John and Dawn Singleton travelled to Lima, Peru, to visit network members Augusto and Claudia Florez Cavassa in May.

Later in the year, John and Jamie Singleton travelled to the USA to participate in a conference with members of the AIM Team (Alliance International Ministries). They were accompanied by Mark Baiden, who then travelled to Grand Rapids to speak at River of God Church led by Randy Vruggink.

In December, Richard and Sue Griffin from London went to Dominica in the Caribbean to spend time with Leroy Hill, pastor of New Day Church in Roseau.

Courses: Parenting course / Doulos Immersion

The Trustees decided that courses such as the Doulos Leadership Training Programme and the Parenting Course would not run for this financial year.

Social Media and Digital Communication

The WhatsApp group has continued to improve communication for the Network. It has created a 'family' feel to contributions, providing a place for information, celebration and for sadnesses shared in the community of partners.

Partners are also accessing YouTube streaming of meetings and utilising Zoom for personal connection to very positive effect.

Financial review

a. 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

b. Reserves policy

At the year end the charity's reserves include a balance of £49,434 (2023: £17,277) of restricted funds which comprise unexpended balances of grants and donations held for specific purposes. These include gifts given for 2Young Lives, gifts given for the Nehemiah Home in Freetown, Sierra Leone and funds received for support of a coconut farm community in Sierra Leone.

The charity's unrestricted reserves include £22,000 (2023: £22,000) of designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes, including bringing network members to the UK, running overseas conferences for our partners and international teams.

The Charitable Company seeks to maintain adequate reserves to cover anticipated management and administrative expenses.

The reserves currently held by the Charity are sufficient to cover future development and therefore the Charity is currently in line with the reserves policy.

b. Results for the year

During the year LifeLine Network International has received income in the form of donations and grants.

Gifts and donations received came mainly from LifeLine Church. There were also restricted gifts made towards the charity's work in Dominica and the Nehemiah Home in Freetown, Sierra Leone. Funding for 2YoungLives, a mentoring project in Sierra Leone, was in the form of a £4,000 grant from the Henman Trust, a £24,732 grant from States of Guernsey and gifts from individuals.

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 21 July 2009 and its governing document is the Memorandum and Articles of Association.

b. Methods of appointment or election of Trustees

The Charity identifies the need for new Trustees. This may be because vacancies have arisen through resignations, or it may be that existing Trustees have decided that one or more new Trustees with specific skills are needed to help to run the Charity more effectively. The Trustees agree what skills, experience and knowledge are needed, and write it down in the form of a short job description and person specification.

The Trustees agree responsibilities and a process for recruitment. Preferred candidates are identified and invited to join the Trustees, subject to references, formal vetting and approval by the full Trustee Board. Unsuccessful candidates are notified and thanked for their interest. Candidates are asked to consider and declare any existing or potential conflicts of interest.

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The Trustees meet and agree broad strategies but delegate considerable authority to the International Director to implement policies and plans and the International Director has regular interaction with the Chair of Trustees.

The Charity works with partner organisations overseas in the delivery of a number of funded projects, for which the Charity is the accountable body.

d. Risk management

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 the major risks.

Plans for future periods

The Trustees continue to aspire to see inter-country connection/travel across the network. Already, through technological means, we have seen partners joining together across oceans to share expertise and understanding (despite time zone differences); the next phase will be for partners to work together to develop emerging leadership. In the UK they would especially like to motivate the younger people to connect across the Network.

Trustees are eagerly anticipating an upturn in cross-pollination as partners from Sierra Leone, Kenya and Zimbabwe meet in London in July.

LNI Trustees are seeking to support the whole LNP team in Sierra Leone to find ways to build its capacity so that Prince Tommy Williams can spend more of his time in the strategic development of the organisation, rather than the practicals. The training of emerging leaders is part of this strategy and as part of this it is planned to access the provision of the Commonwealth Scholarship Commission to afford an opportunity for one of these leaders from Sierra Leone to train in London.

Additionally, Trustees hope that it will be possible to bring Mangenda Kamara (2YL) back to London in July 2024 to continue her PhD work with Kings College London.

In regard to Sierra Leone, the team there are working on plans to increase manpower, to draw in increased funding for the multitude of demands they face, and also to seek avenues that will generate increased strength and wisdom for the leadership of LNP.

Elsewhere across the Network, partners are challenged to grasp every opportunity to seek ways to support one another despite the distances between each other. The Trustees remain emboldened and provoked to see Network partners pushing forward into fresh developments to provide truly mutual support in their work with local communities.

Trustees' report (continued)
for the year ended 31 March 2024

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 1/9/24 and signed on their behalf by:

M Baiden
Trustee

Lifeline Network International

(A company limited by guarantee)

Independent examiner's report for the year ended 31 March 2024

Independent examiner's report to the Trustees of Lifeline Network International ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

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: Kreston Reeves LLP Dated: 5 September 2024

L Hammond BSc FCA

Kreston Reeves LLP
Chartered Accountants
9 Donnington Park
85 Birdham Road, Chichester
West Sussex, PO20 7AJ

Lifeline Network International

(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account) for the year ended 31 March 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	**104,464**	**41,564**	**146,028**	134,710
Investments	5	**7,445**	**-**	**7,445**	2,077
Other income	6	**134**	**-**	**134**	-
Total income		**112,043**	**41,564**	**153,607**	136,787
Expenditure on:					
Charitable activities	7	**108,937**	**9,408**	**118,345**	115,813
Total expenditure		**108,937**	**9,408**	**118,345**	115,813
Net movement in funds		**3,106**	**32,156**	**35,262**	20,974
Reconciliation of funds:					
Total funds brought forward		**369,585**	**17,277**	**386,862**	365,888
Net movement in funds		**3,106**	**32,156**	**35,262**	20,974
Total funds carried forward		**372,691**	**49,433**	**422,124**	386,862

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 23 form part of these financial statements.

Lifeline Network International
(A company limited by guarantee)
Registered number: 06968371

Balance sheet
as at 31 March 2024

	Note		2024 £		2023 £
Fixed assets					
Tangible assets	11		-		-
Current assets					
Debtors	12	**8,454**		6,991	
Cash at bank and in hand		**418,670**		388,381	
		427,124		395,372	
Creditors: amounts falling due within one year	13	**(5,000)**		(8,510)	
Net current assets			**422,124**		386,862
Total net assets			**422,124**		386,862
Charity funds					
Restricted funds	14		**49,433**		17,277
Unrestricted funds	14		**372,691**		369,585
Total funds			**422,124**		386,862

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

The members have not required the company 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 1/9/24 and signed on their behalf by:

M Baiden
Trustee

The notes on pages 12 to 23 form part of these financial statements.

Notes to the financial statements
for the year ended 31 March 2024

1. General information

Lifeline Network International 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Lifeline Network International 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.

The financial statements are presented in UK sterling, which is the Charity's functional currency, and rounded to the nearest pound.

2.2 Company status

The Charity is a company limited by guarantee. The members of the Charity are the Trustees named on page. 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.

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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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.

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.

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 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

2.8 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.9 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:

Fixtures and fittings	- 25% straight line

2. Accounting policies (continued)

2.10 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.

2.11 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.

2.12 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.

2.13 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.

2.14 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.

2.15 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.

Notes to the financial statements
for the year ended 31 March 2024

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The Charity does not currently have any significant accounting estimates or areas of judgement.

4. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations and gifts	104,464	12,832	**117,296**	130,710
Grants receivable	-	28,732	**28,732**	4,000
	104,464	41,564	**146,028**	134,710
Total 2023	116,067	18,643	134,710	

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Interest receivable	7,445	**7,445**	2,077
Total 2023	2,077	2,077	

6. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Other incoming resources	134	**134**	-

Notes to the financial statements
for the year ended 31 March 2024

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Charitable activities - supporting communities	108,937	9,408	**118,345**	115,813
Total 2023	99,400	16,413	115,813	

8. Analysis of expenditure by activities

	Direct costs 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities - supporting communities	116,383	1,962	**118,345**	115,813
Total 2023	114,289	1,524	115,813	

Analysis of direct costs

	Supporting Communities 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	20,251	**20,251**	20,308
Projects expenditure	25	**25**	5,006
Gifts and donations	13,351	**13,351**	37,491
Travel, ministry visits and training	74,226	**74,226**	25,210
Office and I.T. costs	1,490	**1,490**	1,672
Other charitable expenditure	6,818	**6,818**	7,850
Foreign exchange gains	222	**222**	(667)
Conference costs	-	**-**	17,419
	116,383	**116,383**	114,289
Total 2023	114,289	114,289	

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Supporting Communites 2024 £	Total funds 2024 £	Total funds 2023 £
Independent examination fees	1,962	**1,962**	1,524
Total 2023	1,524	1,524	

9. Staff costs

	2024 £	2023 £
Wages and salaries	**19,448**	19,535
Pension costs	**803**	773
	20,251	20,308

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

	2024 No.	2023 No.
Average number of employees		
	1	1

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

The remuneration and benefits received by key management personnel during the financial year, including employer's national insurance contributions, amounted to £14,161 (2023: £13,596).

Employment costs also include salary recharges to and from Lifeline Church.

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

Notes to the financial statements
for the year ended 31 March 2024

11. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 April 2023	**1,908**
At 31 March 2024	**1,908**
Depreciation	
At 1 April 2023	**1,908**
At 31 March 2024	**1,908**
Net book value	
At 31 March 2024	**-**
At 31 March 2023	-

12. Debtors

	2024 £	2023 £
Due within one year		
Other debtors	**8,240**	5,412
Prepayments and accrued income	**214**	1,579
	8,454	6,991

13. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	**24**	140
Other creditors	**3,014**	6,846
Accruals	**1,962**	1,524
	5,000	8,510

Notes to the financial statements
for the year ended 31 March 2024

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
Management & organisational development	**8,000**	**-**	**-**	**-**	**8,000**
International Teams	**5,000**	**10,935**	**(33,391)**	**22,456**	**5,000**
Bringing Network Members to the UK	**4,000**	**147**	**(41,047)**	**40,900**	**4,000**
Overseas Conferences	**5,000**	**-**	**-**	**-**	**5,000**
	22,000	**11,082**	**(74,438)**	**63,356**	**22,000**
General funds					
General funds	**347,585**	**100,961**	**(34,499)**	**(63,356)**	**350,691**
Total Unrestricted funds	**369,585**	**112,043**	**(108,937)**	**-**	**372,691**
Restricted funds					
Gifts for LifeLine Nehemiah Projects Sierra Leone	**195**	**3,508**	**(3,699)**	**-**	**4**
2YoungLives - Sierra Leone mentoring project	**15,723**	**33,026**	**(492)**	**-**	**48,257**
Sierra Leone - NAPPC	**1,172**	**-**	**-**	**-**	**1,172**
Gifts for Dominica	**187**	**4,267**	**(4,454)**	**-**	**-**
Gifts for individuals in need	**-**	**763**	**(763)**	**-**	**-**
	17,277	**41,564**	**(9,408)**	**-**	**49,433**
Total of funds	**386,862**	**153,607**	**(118,345)**	**-**	**422,124**

14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Management & organisational development	8,000	-	-	-	8,000
International Teams	5,000	6,766	(13,182)	6,416	5,000
Bringing Network Members to the UK	4,000	-	(7,608)	7,608	4,000
Overseas Conferences	5,000	-	-	-	5,000
	22,000	6,766	(20,790)	14,024	22,000
General funds					
General funds	328,841	111,378	(78,610)	(14,024)	347,585
Total Unrestricted funds	350,841	118,144	(99,400)	-	369,585
Restricted funds					
2YoungLives - Sierra Leone mentoring project	12,921	7,802	(5,000)	-	15,723
Gifts for LifeLine Nehemiah Projects Sierra Leone	154	6,177	(6,136)	-	195
Sierra Leone - NAPPC	1,972	-	(800)	-	1,172
Gifts for Dominica	-	4,039	(3,852)	-	187
Gifts for Zimbabwe	-	625	(625)	-	-
	15,047	18,643	(16,413)	-	17,277
Total of funds	365,888	136,787	(115,813)	-	386,862

14. Statement of funds (continued)

Designated funds

At 31/03/2024 funds were designated to cover the anticipated future costs of bringing network members to the UK, running overseas conferences for our partners, to send teams from the UK to work with our partners, and to aid management development, all of which are expected to happen again within the next financial year.

Restricted funds

Restricted funds were held for the following purposes:

2YoungLives - Sierra Leone mentoring project - raised for a pregnant teens mentoring programme in Freetown, Sierra Leone.

Gifts for LifeLine Nehemiah Projects Sierra Leone - gifts received from individuals, for use at Nehemiah Home in Freetown, Sierra Leone.

Sierra Leone - NAPPC - funding received for the support of a coconut farm community in Sierra Leone.

Gifts for Dominica - gifts received from individuals, for use in Dominica.

Gifts for individuals in need - gifts received from individuals, for use by those individuals deemed to be in need.

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	**Income £**	**Expenditure £**	**Transfers in/out £**	**Balance at 31 March 2024 £**
Designated funds	**22,000**	**11,082**	**(74,438)**	**63,356**	**22,000**
General funds	**347,585**	**100,961**	**(34,499)**	**(63,356)**	**350,691**
Restricted funds	**17,277**	**41,564**	**(9,408)**	**-**	**49,433**
	386,862	**153,607**	**(118,345)**	**-**	**422,124**

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	22,000	6,766	(20,790)	14,024	22,000
General funds	328,841	111,378	(78,610)	(14,024)	347,585
Restricted funds	15,047	18,643	(16,413)	-	17,277
	365,888	136,787	(115,813)	-	386,862

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Current assets	377,691	49,433	**427,124**
Creditors due within one year	(5,000)	-	**(5,000)**
Total	372,691	49,433	**422,124**

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Current assets	378,095	17,277	395,372
Creditors due within one year	(8,510)	-	(8,510)
Total	369,585	17,277	386,862

17. 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 £803 (2023: £773). No contributions were payable to the fund at the Balance sheet date (2023: £Nil).

18. Related party transactions

During the year the Charity had the following transactions with Lifeline Church (LC), a charity of which A McIntyre is also a Trustee:
- Tithe payments received from LC of £93,382 (2023: £107,653).
- Expenses were recharged from LC totalling £31,268 (2023: £24,118).
- Salary costs were recharged from LC totalling £14,161 (2023: £13,596).
- Expenses were recharged to LC totalling £11,849 (2023: £8,919).
- Salary costs were recharged to LC totalling £17,404 (2023: £20,412).
- At the Balance sheet date LNI were owed a balance of £8,240 by LC (2023: owed a balance of £2,503 to LC).

During the period the Charity had the following transactions with Lifeline Community Projects (LCP), a charity of which A McIntyre served as a Trustee until 6th May 2022:
- Expenses were recharged from LCP totalling £Nil (2023: £63).

During the year the Charity had the following transactions with Community Resources for Change (CRC), a charity of which A McIntyre is also a Trustee:
- Expenses were recharged to CRC totalling £10,444 (2023: £6,854).
- Expenses were recharged from CRC totalling £75 (2023: £126).
- At the Balance sheet date there were no balances outstanding between LNI and CRC (2023: £Nil).

LIFELINE NETWORK INTERNATIONAL

England & Wales - Charity number 1134473

Accounts

Registered number: 06968371
Charity number: 1134473

Lifeline Network International

(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

for the year ended 31 March 2023

Lifeline Network International
(A company limited by guarantee)

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Lifeline Network International
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers for the year ended 31 March 2023

Trustees

L November
M Baiden
A McIntyre

Company registered number

06968371

Charity registered number

1134473

Registered office

Lifeline House
25 Neville Road
Dagenham
Essex
RM8 3QS

Company secretary

J Singleton

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

HSBC Bank plc
9 Market Place
Romford
Essex
RM1 3AF

Independent Examiner

Susan Robinson BA FCA FCIE DChA
Kreston Reeves LLP
Chartered Accountants
Montague Place, Quayside
Chatham Maritime, Chatham
Kent, ME4 4QU

Lifeline Network International
(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2023

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2022 to 31 March 2023. 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 relieve persons who are in conditions of need or hardship or who are aged or sick by providing or assisting in the provision of primary healthcare and the promotion of good health.
- To advance education.
- To advance the provision of employment and personal morality for the public benefit.
- To promote the rehabilitation of people being affected by drug, alcohol or other substance abuse or addiction.
- To promote other charitable purposes beneficial to the community.

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. Volunteers

The Trustees are very pleased that we continue to be supported by volunteers who regularly assist and connect with the rest of the Network.

Achievements and performance

a. Review of activities

LifeLine Network International

LifeLine Network International (LNI) is a network of grassroots community organisations and NGOs operating currently in 17 countries, fighting poverty and injustice in our communities.

This financial year marks the first full year without the lockdown restrictions of COVID-19. In common with the whole of the world, LNI has been rocked by the knock-on effects of the Ukraine-Russia war and the resultant 'cost of living crisis', making future planning unpredictable. This has added another layer of difficulty over the lack of fresh water and paucity of electricity, with rising prices for food and for data to connect digitally. The ramifications of political and economic instability remain constant. Many members have faced exceptional hardship and personal loss as these issues have taken hold in their nations. Yet the Trustees are clear that the Network should continue with a strong commitment to one another, to attitudes of generosity, serving, love and care within the Network, with expectations of growth and development. Indeed, as an outcome of a small gathering of key partners in October 2022, Trustees are looking for a further move from a 'hub and spoke' model, to a more organic model of cross-pollination right across the Network.

The Network was deeply affected by the sudden and untimely death of one of its key partners, PJ Cole, from Sierra Leone. The Network held a memorial thanksgiving in October 2022.

Achievements and performance (continued)

LifeLine International Conference October 2022

A small group of key Network partners gathered at Kings Park Conference Centre, Northampton, UK – a significant time, being the first face-to-face meeting of most of these since the lockdowns of COVID-19. Partners had travelled from Peru, Zimbabwe, Ghana, Sierra Leone, St Martin, Dominica, Kenya, USA, Ukraine, and UK.

A full timetable enabled the widest possible participation for everyone, generating creative initiatives, and as a result, partners drew up a plan for connection and evaluation at one-month, six-month and yearly review.

Parenting course

At the beginning of the financial year, following many requests from network members, we decided to use the expertise of the UK parenting team to develop the parenting course to be delivered online. It went better than expected and effectively navigated the cultural differences in parenting styles/expectations, with attendees from across the Network – from UK, Sierra Leone, Peru, Zimbabwe and Ghana.

Doulos Immersion

The Trustees decided that the Doulos Leadership Training Programme would not run for this financial year.

Country Reports

Systems put in place during the pandemic to support communication, such as online live access to meetings and more regular news bulletins are continuing, as these have been shown to be very supportive of partnership relations. Trustees are pleased that last year's plans for this have shown fruit.

Dominica and St. Martin, Caribbean

Both islands have begun to return to life as usual following the pandemic. The work to restore islands following the hurricane of 2017 has been frustratingly slow.

Despite deep personal challenges, partners from both islands were able to attend the UK key leaders conference in October 2022.

Iraq

This work in Iraq was through one of the Network members Wagih Abdelmassih. It has not been possible for him and the team to travel there during COVID and as yet, they have not recommenced their support of refugees in the camps there.

Mozambique

The work here continues with the support of local churches. However, the pandemic hampered the co-ordinator's travel and he had to spent significant time in his home country of Zimbabwe. There are ongoing challenges to restart some of the local work there.

Achievements and performance (continued)

Peru

Partners in Lima report that the outcome of the international conference in October 22 has given them fresh impetus to begin to return to reaching their community since the pandemic. They are developing a business which will enable them to fund the work they are doing in the community.

Kenya

Partner Anthony Mbuthia from Nairobi was able to connect with UK partners and LNI chair John Singleton in January 2023 at a leadership retreat during his visit to UK. There is ongoing work in the community through the church base that Anthony leads, primarily supporting those in poverty.

Sierra Leone

The Trustees' desire to see more young people operating within the Network has begun to be realised by the formation of a team from the UK to visit Sierra Leone. This will take place early in the next financial year.

Through the use of the internet several training sessions have developed to support the leadership in Freetown. There have been training sessions for: emerging leaders, pastoral care, and children's ministry training.

At the latter part of the financial year Prince Tommy Williams reported back to the Trustees, which included information on:

- the four educational establishments: Pre-primary School, Primary School, Junior Secondary School and Senior Secondary School (some 780 pupils are involved);
- LifeLine Betteh Tumara Technical and Vocational College which this year has trained 150 students for employment and skills;
- Women and girls: a range of projects, including the work in rural Punduru, aimed at breaking barriers (including harmful cultural practices) affecting vulnerable girls and women;
- Children in the residential home, including those orphaned by Ebola;
- The church in Freetown and in Punduru; the church continues to influence communities, families, and individuals in Freetown (some 280 people), and in Punduru (around 80 people); orphans, married couples, youths, single parents are cared for, with pastoral support addressing critical issues through prayer, 1-1 engagement, counselling, etc; food support has recently come from partners in the UK;
- Coconut Farm community: a densely populated area, where Lifeline in partnership with the government of Sierra Leone operate the Clinic, serving over?30,000?people, with qualified pin coded nurses employed and paid by the government of Sierra Leone;
- The follow-up from funded work in Punduru: here 400 farmers continue to be supported. The cash crop farm is still a viable sector though they are faced with a climate change issue which is now affecting the cocoa and banana trees, leading to some trees dying or poor growth;
- The Gi4 SAVE LIVES blood donation project: team mobilised two groups of donors, one group from Freetown with 52 units donated and the other in Punduru, Manjendu and Sewafe communities in the rural areas with 40 units donated;
- A new business manager has been employed - he will be key to focus on the following: transportation business - pickup trucks, car and tricycle or motorcycle car wash and soft drinks and a motor bike spare parts shop and spray;
- Update on 2YL.

Achievements and performance (continued)

He reported on the challenges:
- Deprivation of whole communities;
- Lack of funding and issues of corruption;
- Struggles in families and marriages and the emotional damage this inflicts on children.

Prince remains thankful for protection, strength, and healing amongst families and for provision and resources for individuals and the whole as a whole.

2 Young Lives (2YL) is a project which supports pregnant teenagers in Sierra Leone, working to address issues of maternal and infant mortality rates which are troublingly high.

2YL were funded from September 2021 to be one of the main research streams of a National Institute of Health Research (NIHR) Global health group. This is a 3-year trial of the 2YL model of mentoring for pregnant teens in Sierra Leone. It has included the development of a community engagement strategy for engaging new communities, led by Prince Williams. Mangenda Kamara continues to lead the 2YL project in-country, and has now been accepted to do her PhD into 2YL at the University of Sierra Leone; Lucy November co-leads from her base in the UK at Kings College, London. They now have 12 teams of mentors and have mentored or are mentoring over 400 girls, none of whom has died. 2YL seeks not just to save lives but to empower girls to thrive in life. One of the girls who was a fully qualified plumber by the age of 18 (thanks to the bursary they gave her to attend Lifeline's Betteh Tumara vocational training programme) supports her whole family and spoke passionately at a conference in Freetown attended by key national stakeholders. She made a lasting impression on everyone, finishing her talk by giving her number out to anyone who needed a plumber!

The team have had some significant publicity this year, including an article and film in the online Evening Standard and BBC World Service. Other publications included articles in The Lancet, The British Medical Journal, and the UNFPA State of the World Population report 2022.

They are taking new opportunities to reach communities to help them find solutions to their problems. A new project this year was the Gi4saveLife project in which the LNP team worked with a nearby blood bank to demonstrate a new model of voluntary blood donation, engaging communities on the lifesaving practice of blood donation, debunking some myths and cultural beliefs. 348 people gave blood for the first time over the course of 8 blood drives.

Ukraine

Following the commencement of the war in Ukraine, partners in London have responded out of love and care towards our friends based there by utilising the UK Government's sponsorship scheme to house and support individuals and families. Up to 11 Ukrainian nationals arrived in London and settled into life in the UK. A number have since elected to return to Ukraine as hostilities declined in Kyiv.

Zimbabwe

Partners in Zimbabwe report unexpected challenges developing following the pandemic, in that there has begun to be a drain on personnel as a result of employment opportunities in Europe. Countries such as the UK, challenged itself through issues around Brexit, are offering visas and jobs for whole families. Our partners find that communities are being depleted quite drastically through this economic pull factor.

Rising prices, for food, construction materials, access to data for internet, etc. continue to test daily living for all communities where our partners are working.

Achievements and performance (continued)

International Visits/Communication

This year has seen a slow but increasing return to personal international visits and communication. Alongside the arrival of Ukrainians, a young intern Rafael Cavassa Valenzuela arrived for a 6 month stay to build on her experience of community support and leadership for the work in Lima, Peru. Sam Dixon an intern from the UK spent a month in Sierra Leone, working alongside the leadership team in Freetown.

An increasing flow of travel for shorter visits has been developing. Terry King and his wife Linda were able to return to London in January 2023 in order to participate in the LifeLine Leaders Conference, bringing with them John & Marilyn Guido and Randy & Sheri Vruggink.

Hugh Osgood (UK) visited UK partners in July. Albert Kitcher and his family from Ukraine arrived in the UK in August for a weekend.

John and Dawn Singleton have managed to spend time with Terry King at his base in Maryland, USA.

Lucy November travelled to Sierra Leone to further develop the work on 2YL. Prince and Mary Williams spent 2 weeks in UK in August.

A number of key leaders from the whole Network visited the UK for a week-long international conference in October 2022. Whilst they were in the country, they participated in the memorial service for PJ Cole.

Social Media and Digital Communication

The WhatsApp group has continued to improve communication for the Network. It has created a 'family' feel to contributions, providing a place for information, celebration and for sadnesses shared in the community of partners.

Partners are also accessing YouTube streaming of meetings and utilising Zoom for personal connection to very positive effect.

Financial review

a. 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.

b. Reserves policy

At the year end the Charity's reserves include a balance of £17,277 of restricted funds which comprise unexpended balances of grants and donations held for specific purposes. These include gifts given for 2Young Lives which is a mentoring project in Sierra Leone, gifts given for the Nehemiah Home in Freetown, Sierra Leone, gifts given for Dominica and funds received for support of a coconut farm community in Sierra Leone.

The Charity's unrestricted reserves include £22,000 of designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes, including bringing network members to the UK, running overseas conferences for our partners and international teams.

The Charitable Company seeks to maintain adequate reserves to cover anticipated management and administrative expenses.

The reserves currently held by the Charity are sufficient to cover future development and therefore the Charity is currently in line with the reserves policy.

c. Results for the year

During the year LNI has received income in the form of donations and grants.

Gifts and donations received came mainly from LifeLine Church. There were also restricted gifts made towards the charity's work in Dominica and Zimbabwe and the Nehemiah Home in Freetown, Sierra Leone. Funding for 2YoungLives, a mentoring project in Sierra Leone, was in the form of a grant from the Henman Trust and also gifts from individuals.

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 21 July 2009 and its governing document is the Memorandum and Articles of Association.

b. Methods of appointment or election of Trustees

The Charity identifies the need for new Trustees. This may be because vacancies have arisen through resignations, or it may be that existing Trustees have decided that one or more new Trustees with specific skills are needed to help to run the Charity more effectively. The Trustees agree what skills, experience and knowledge are needed, and write it down in the form of a short job description and person specification.

The Trustees agree responsibilities and a process for recruitment. Preferred candidates are identified and invited to join the Trustees, subject to references, formal vetting and approval by the full Trustee Board. Unsuccessful candidates are notified and thanked for their interest. Candidates are asked to consider and declare any existing or potential conflicts of interest.

c. Organisational structure and decision-making policies

The Trustees meet and agree broad strategies but delegate considerable authority to the International Director to implement policies and plans and the International Director has regular interaction with the Chair of Trustees.

The Charity works with partner organisations overseas in the delivery of a number of funded projects, for which the Charity is the accountable body.

d. Risk management

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 the major risks.

Plans for future periods

The Trustees continue to aspire to see inter-country connection/travel across the network. Already, through technological means, we have seen partners joining together across oceans to share expertise and understanding (despite time zone differences); the next phase will be for partners to work together face-to-face. In the UK they would especially like to motivate the younger people to connect across the Network and are planning a small team to Sierra Leone in early next financial year as well as a further one for all ages in the autumn.

The formation of the 'Emerging Leaders' online training sessions between the UK and Sierra Leone partners has led to plans to invite the Sierra Leonian participants to fly to the UK in May 2023 for further face-to-face training. Additionally, Prince and Mary Williams aim to spend some time in the UK in August 2023.

The team with 2 Young Lives looks forward to seeing the fruits of their second year on the trial in its extended form and aim to seek additional funding to bridge the gap between funding rounds.

Trustees would like to consider further the possibility of expanding the board of Trustees with other Network partners.

LNI Trustees are seeking to support the whole LNP team in Sierra Leone to find ways to build its capacity so that Prince Tommy Williams can spend more of his time in the strategic development of the organisation, rather than the practicals. The training of emerging leaders is part of this strategy.

Elsewhere across the Network, partners are challenged to grasp every opportunity to seek ways to support one another despite the distances between each other. The Trustees remain emboldened and provoked to see Network partners pushing forward into fresh developments to provide truly mutual support in their work with local communities.

Trustees' report (continued)
for the year ended 31 March 2023

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 9/6/2023 and signed on their behalf by:

M Baiden
Trustee

Lifeline Network International
(A company limited by guarantee)

Independent examiner's report
for the year ended 31 March 2023

Independent examiner's report to the Trustees of Lifeline Network International ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

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.

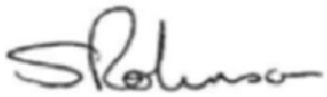
Independent examiner's statement

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: 

Dated: 12 June 2023

S Robinson

BA FCA FCIE DChA

Kreston Reeves LLP

Chartered Accountants

Montague Place, Quayside

Chatham Maritime, Chatham

Kent, ME4 4QU

Lifeline Network International
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	4	**116,067**	**18,643**	**134,710**	128,725
Investments	5	**2,077**	**-**	**2,077**	18
Total income		**118,144**	**18,643**	**136,787**	128,743
Expenditure on:					
Charitable activities	6,7	**99,400**	**16,413**	**115,813**	99,814
Total expenditure		**99,400**	**16,413**	**115,813**	99,814
Net movement in funds		**18,744**	**2,230**	**20,974**	28,929
Reconciliation of funds:					
Total funds brought forward		**350,841**	**15,047**	**365,888**	336,959
Net movement in funds		**18,744**	**2,230**	**20,974**	28,929
Total funds carried forward		**369,585**	**17,277**	**386,862**	365,888

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 13 to 24 form part of these financial statements.

Lifeline Network International
(A company limited by guarantee)
Registered number: 06968371

Balance sheet
as at 31 March 2023

	Note		2023 £		2022 £
Fixed assets					
Tangible assets	10		-		-
Current assets					
Debtors	11	**6,991**		341	
Cash at bank and in hand		**388,381**		371,379	
		395,372		371,720	
Creditors: amounts falling due within one year	12	**(8,510)**		(5,832)	
Net current assets			**386,862**		365,888
Total net assets			**386,862**		365,888
Charity funds					
Restricted funds	13		**17,277**		15,047
Unrestricted funds	13		**369,585**		350,841
Total funds			**386,862**		365,888

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

The members have not required the company 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 9/6/2023 and signed on their behalf by:

M Baiden
Trustee

The notes on pages 13 to 24 form part of these financial statements.

Notes to the financial statements
for the year ended 31 March 2023

1. General information

Lifeline Network International 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Lifeline Network International 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.

The financial statements are presented in UK sterling, which is the Charity's functional currency, and rounded to the nearest pound.

2.2 Company status

The Charity is a company limited by guarantee. The members of the Charity are the Trustees named on page. 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.

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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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.

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.

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 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

2.8 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.9 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:

Fixtures and fittings	- 25% straight line

2. Accounting policies (continued)

2.10 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.

2.11 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.

2.12 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.

2.13 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.

2.14 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.

2.15 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.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The Charity does not currently have any significant accounting estimates or areas of judgement.

4. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations and gifts	116,067	14,643	**130,710**	124,725
Grants receivable	-	4,000	**4,000**	4,000
	116,067	18,643	**134,710**	128,725
Total 2022	106,086	22,639	128,725	

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest receivable	2,077	**2,077**	18
Total 2022	18	18	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Charitable activities	99,400	16,413	**115,813**	99,814
Total 2022	71,740	28,074	99,814	

Notes to the financial statements
for the year ended 31 March 2023

7. Analysis of expenditure by activities

	Direct costs 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	114,289	1,524	**115,813**	99,814
Total 2022	98,428	1,386	99,814	

Analysis of direct costs

	Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Staff costs	20,308	**20,308**	19,363
Projects expenditure	5,006	**5,006**	175
Gifts and donations	37,491	**37,491**	64,792
Travel, ministry visits and training	25,210	**25,210**	7,299
Office and I.T. costs	1,672	**1,672**	1,561
Other charitable expenditure	7,850	**7,850**	5,625
Foreign exchange gains	(667)	**(667)**	(387)
Conference costs	17,419	**17,419**	-
	114,289	**114,289**	98,428
Total 2022	98,428	98,428	

Analysis of support costs

	Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Independent examination fees	1,524	**1,524**	1,386
Total 2022	1,386	1,386	

8. Staff costs

	2023 £	2022 £
Wages and salaries	**19,535**	18,590
Pension costs	**773**	773
	20,308	19,363

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

	2023 No.	2022 No.
	1	1

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

The remuneration and benefits received by key management personnel during the financial year, including employer's national insurance contributions, amounted to £13,596 (2022: £13,596).

Employment costs also include salary recharges to and from Lifeline Church.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

Notes to the financial statements
for the year ended 31 March 2023

10. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 April 2022	**1,908**
At 31 March 2023	**1,908**
Depreciation	
At 1 April 2022	**1,908**
At 31 March 2023	**1,908**
Net book value	
At 31 March 2023	**-**
At 31 March 2022	-

11. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	**5,412**	-
Prepayments and accrued income	**1,579**	341
	6,991	341

12. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	**140**	177
Other creditors	**6,846**	4,269
Accruals	**1,524**	1,386
	8,510	5,832

Notes to the financial statements for the year ended 31 March 2023

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Management & organisational development	8,000	-	-	-	8,000
International Teams	5,000	6,766	(13,182)	6,416	5,000
Bringing Network Members to the UK	4,000	-	(7,608)	7,608	4,000
Overseas Conferences	5,000	-	-	-	5,000
	22,000	6,766	(20,790)	14,024	22,000
General funds					
General funds	328,841	111,378	(78,610)	(14,024)	347,585
Total Unrestricted funds	350,841	118,144	(99,400)	-	369,585
Restricted funds					
2YoungLives - Sierra Leone mentoring project	12,921	7,802	(5,000)	-	15,723
Gifts for LifeLine Nehemiah Projects Sierra Leone	154	6,177	(6,136)	-	195
Sierra Leone - NAPPC	1,972	-	(800)	-	1,172
Gifts for Dominica	-	4,039	(3,852)	-	187
Gifts for Zimbabwe	-	625	(625)	-	-
	15,047	18,643	(16,413)	-	17,277
Total of funds	365,888	136,787	(115,813)	-	386,862

13. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Management & organisational development	8,000	-	-	-	8,000
International Teams	5,000	-	(7,990)	7,990	5,000
Bringing Network Members to the UK	4,000	-	-	-	4,000
Overseas Conferences	5,000	-	-	-	5,000
	22,000	-	(7,990)	7,990	22,000
General funds					
General funds	294,477	106,104	(63,750)	(7,990)	328,841
Total Unrestricted funds	316,477	106,104	(71,740)	-	350,841
Restricted funds					
2YoungLives - Sierra Leone mentoring project	18,306	13,615	(19,000)	-	12,921
Gifts for LifeLine Nehemiah Projects Sierra Leone	204	4,610	(4,660)	-	154
Sierra Leone - NAPPC	1,972	-	-	-	1,972
Gifts for Dominica	-	4,039	(4,039)	-	-
Gifts for Iraq bakeries	-	75	(75)	-	-
Gifts for individuals in need	-	300	(300)	-	-
	20,482	22,639	(28,074)	-	15,047
Total of funds	336,959	128,743	(99,814)	-	365,888

13. Statement of funds (continued)

Designated funds

At 31/03/23 funds were designated to cover the anticipated future costs of bringing network members to the UK, running overseas conferences for our partners, to send teams from the UK to work with our partners, and to aid management development, all of which are expected to happen again within the next financial year.

Restricted funds

At 31/03/23 restricted funds were held for the following purposes:

2YoungLives - Sierra Leone mentoring project - raised for a pregnant teens mentoring programme in Freetown, Sierra Leone.

Gifts for LifeLine Nehemiah Projects Sierra Leone - gifts received from individuals, for use at Nehemiah Home in Freetown, Sierra Leone.

Sierra Leone - NAPPC - funding received for the support of a coconut farm community in Sierra Leone.

Gifts for Dominica - gifts received from individuals, for use in Dominica.

Gifts for Zimbabwe - gifts received from individuals, for use in Zimbabwe.

Gifts for Iraq bakeries - this was a gift from a local bakery to go towards a project run by one of LNI's partners, which runs bakeries In IDP camps in Northern Iraq.

Gifts for individuals in need - gifts received from individuals, for use by those individuals deemed to be in need.

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	**22,000**	**6,766**	**(20,790)**	**14,024**	**22,000**
General funds	**328,841**	**111,378**	**(78,610)**	**(14,024)**	**347,585**
Restricted funds	**15,047**	**18,643**	**(16,413)**	**-**	**17,277**
	365,888	**136,787**	**(115,813)**	**-**	**386,862**

14. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	22,000	-	(7,990)	7,990	22,000
General funds	294,477	106,104	(63,750)	(7,990)	328,841
Restricted funds	20,482	22,639	(28,074)	-	15,047
	336,959	128,743	(99,814)	-	365,888

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	**Restricted funds 2023 £**	**Total funds 2023 £**
Current assets	378,095	17,277	**395,372**
Creditors due within one year	(8,510)	-	**(8,510)**
Total	369,585	17,277	**386,862**

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	356,673	15,047	371,720
Creditors due within one year	(5,832)	-	(5,832)
Total	350,841	15,047	365,888

16. 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 £773 (2022: £773). No contributions were payable to the fund at the Balance sheet date (2022: £Nil).

17. Related party transactions

During the year the Charity had the following transactions with Lifeline Church (LC), a charity of which A McIntyre is also a Trustee:
- Tithe payments received from LC of £107,653 (2022: £105,555).
- Expenses were recharged from LC totalling £24,118 (2022: £10,915).
- Salary costs were recharged from LC totalling £13,596 (2022: £13,596).
- Expenses were recharged to LC totalling £8,919 (2022: £1,539).
- Salary costs were recharged to LC totalling £20,412 (2022: £20,412).
- At the Balance sheet date LNI were owed a balance of £2,503 by LC (2022: owed a balance of £1,706 to LC).

During the period the Charity had the following transactions with Lifeline Community Projects (LCP), a charity of which A McIntyre served as a Trustee until 6th May 2022:
- Expenses were recharged from LCP totalling £63 (2022: £2,515).

During the year the Charity had the following transactions with Community Resources for Change (CRC), a charity of which A McIntyre is also a Trustee:
- Expenses were recharged to CRC totalling £6,854 (2022: £6,804).
- Expenses were recharged from CRC totalling £126 (2022: £Nil).
- At the Balance sheet date there were no balances outstanding between LNI and CRC (2022: £Nil).

LIFELINE NETWORK INTERNATIONAL

England & Wales - Charity number 1134473

Accounts

Registered number: 06968371
Charity number: 1134473

Lifeline Network International

(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

for the year ended 31 March 2022

Lifeline Network International
(A company limited by guarantee)

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Lifeline Network International
(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers for the year ended 31 March 2022

Trustees

L November
M Baiden
A McIntyre

Company registered number

06968371

Charity registered number

1134473

Registered office

Lifeline House
25 Neville Road
Dagenham
Essex
RM8 3QS

Company secretary

J Singleton

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

HSBC Bank plc
9 Market Place
Romford
Essex
RM1 3AF

Lifeline Network International
(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2022

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2021 to 31 March 2022. 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 relieve persons who are in conditions of need or hardship or who are aged or sick by providing or assisting in the provision of primary healthcare and the promotion of good health.
- To advance education.
- To advance the provision of employment and personal morality for the public benefit.
- To promote the rehabilitation of people being affected by drug, alcohol or other substance abuse or addiction.
- To promote other charitable purposes beneficial to the community.

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. Volunteers

The Trustees are very pleased that we continue to be supported by volunteers who regularly assist (albeit online/remotely and latterly 'in the flesh' this year) and connect with the rest of the Network.

Achievements and performance

a. Review of activities

LifeLine International

LifeLine International (LNI) is a network of grassroots community organisations and NGOs operating currently in 17 countries, fighting poverty and injustice in our communities.

At the start of the year, all nations in the Network continued to face the challenge of the Covid-19 pandemic. The 'lockdown' situation has presented serious challenges to everyone globally, leaving future plans very unpredictable. Many members have faced exceptional hardship and personal loss as the infection has taken hold in their nations. This has added another layer of trauma over the lack of fresh water and paucity of electricity, with rising prices for food and for data to connect digitally.

The Trustees, however, have been very clear from the outset that, as the world settles into new ways of 'being', the Network should continue with a strong commitment to one another, and with expectations of growth and development. Their hope is one of anticipation that creative approaches would emerge. In line with this, Trustees arranged for the purchase of a version of the Zoom program that has facilities for large scale participation and interpretation channels. Spanish, Bulgarian and Russian are in regular usage.

Achievements and performance (continued)

LifeLine International Conference May 2021

Following the highly successful on-line conference in January 2021, Network partners sensed a continued hunger for connection, despite Covid-19. With international travel remaining at a standstill and many partners very isolated, a one-day virtual conference was held in May 2021.

Some thirty partners participated on Zoom, making full use of social media by integrating a WhatsApp group into the conversations. There was a very real sense of 'family' amongst the delegates, and this additional function facilitated some really personal connections; for example, we learned that one delegate's wife went into labour during the conference, and he was able to share in the joy of the baby's arrival via WhatsApp photos!

2 Young Lives

This project, co-founded by Sierra Leonean partner Mangenda Kamara and UK partner Lucy November, mentors teenage girls for safer pregnancy and births, and is successfully saving the lives of mums and babies.

In 2021, 2YL was successfully awarded new grant funding to develop opportunities to up-scale the project, in partnership with Kings College, London, The Sierra Leone Ministry of Health and Sanitation, LifeLine Nehemiah Projects, the University of Sierra Leone and 'Welbodi Partnership'. This will be a cluster-randomised feasibility trial in six new sites.

This expansion of the project will bring capacity to operate new teams in new settings, train new mentors and, with appropriate evaluation at its close, enable further strategic planning. It will allow more lives to be saved and improved and, as a by-product, will facilitate the opportunity for doctorate studies for Mangenda.
In order to build for the future, the team are also looking at a wider social media campaign, with blogs to promote the programme.

Parenting course

The latest parenting course in early 2022, delivered online, included attendees from across the Network, including from the UK and from Sierra Leone, Peru, Zimbabwe and Ghana.

Doulos Immersion

The Trustees decided that the Doulos Leadership Training Programme would not run for this financial year, owing to the pandemic restrictions.

Country Reports

The pandemic has had varying effects, depending on the location of LNI's partners across the world.

Partners, their families and their communities have caught the virus (and suffered loss). Employment situations have been challenging, with knock-on effects for their incomes and livelihoods.

The nature of a pandemic brings isolation and Trustees have continued to emphasise the importance of regular, informative and thought-provoking communication this year. A regular News Flash goes out to the whole Network and recipients are encouraged to send in articles for publication within it. The Trustees intend to develop all lines of communication further as the year proceeds.

Achievements and performance (continued)

Dominica and St. Martin, Caribbean
Both islands have suffered under the effects of the pandemic.

Trustees are deeply sad to report the death of a long-standing partner in Dominica in the latter part of this financial year. Sister Agatha Hill had been a part of the Network for some thirty years and was a highly respected leader with her husband Leroy in the church in Roseau. She will be sorely missed.

Partner Hilton Albert from St. Martin was able to represent the whole Network at Agatha Hill's funeral in person, and thanks to the technology of Zoom, many others from across the Network were able to join in online.

Partners from the Caribbean islands of Aruba and St Marten/St Martin have faced stronger challenges regarding the pandemic. However, their involvement with LNI remains undiminished.

Iraq
There has been little to report from these partners, owing to the pandemic.

Mozambique
Our partner in Mozambique has had a second challenging year, in that he was required to support family members in neighbouring Zimbabwe and has been constrained to remain there as a result of the pandemic. Consequently, his work in the Sofala Province has been conducted at arms' length by his team on the ground.

Peru
Partners in Lima report an equally frustrating year, with the effects of Covid-19 hitting all aspects of life.

Sierra Leone
At the close of this financial year, partners in Sierra Leone report significant community participation. For example, a recent local fire has since generated support for firefighters and a whole new involvement with blood donation.

In 2021 (LifeLine Nehemiah Projects – LNP) were delighted to announce funding from the World Bank (through the Secretariat at the Ministry of Education of Sierra Leone) to inject into new training at the Betteh Tumara Vocational Training Programme, operated by Network partners LNP, in Freetown. This funding will support the LNP Leadership team to train an additional 300 unemployed young people in five vocations: car mechanics, building and construction, plumbing, electrical installation, and hospitality.

Students at the Betteh Tumara Vocational College have been successfully deployed in internships up country in power stations in the Bo and Kenema regions. Students continue to do well.

In terms of challenges, Covid-19 has left many families financially troubled, banks are not functioning as they expected and the well-being of families in general has continued to be concerning.

In the rural area around the village of Punduru, the funding for the Betteh Tumara Punduru project ended in mid-2020, and staff have remained to continue building with the community. This has been challenging, given a certain amount of cultural opposition, and plans to trade locally have been hindered by mistrust and misunderstanding. In the forth-coming financial year, there are plans to boost cooperation between Freetown staff, the Punduru community and the Network at large with a planned visit from Sam Dixon from the UK.

At a personal level, the construction of a family home (as mentioned in last year's future plans) for LNP Director Prince Tommy Williams has commenced and stalled owing to financial issues.

Trustees' report (continued)
for the year ended 31 March 2022

Achievements and performance (continued)

Ukraine
At the start of this financial year, Trustees were profoundly grateful for the foresight to purchase the Zoom program to facilitate communication with partners in Ukraine. However, the gravity of the coronavirus pandemic has been overshadowed in the later part of the year by the brutal and terrifying invasion by Russian troops and the ensuing war. Partners in London have responded out of love and care towards our friends in Ukraine by utilising the UK Government's sponsorship scheme to house and support individuals and families. To date, 11 Ukrainian nationals have arrived in London and are settling into life in the UK.

Zimbabwe
The Trustees have been very aware of the levels of challenge that partners in Zimbabwe have faced this second year of the pandemic. Partners across the Network have stepped in personally to support individual crises and Trustees are delighted with the Network-wide care, prayer and concern that has been shown.

Continuing to meet the pandemic head-on, partners in Zimbabwe have shared how this has been a year of opportunity, rather than obstruction. Lawrence Muzunzandare (in Chitungwiza) has described the fresh development of their team leaders, heightened levels of care, and a super-charged element to the quality of conversations that have encouraged people to step out and embolden one another. He reports that people have continued to step up into places of responsibility to shoulder the burden that he was carrying alone.

Partners Lawrence and Portia Muzunzandare report that the pandemic has brought personal challenges to life, with even the construction of their new family home affected by rising costs of materials. The property remains incomplete at the close of the financial year.

International Visits/Communication

A further year of COVID-19 has precluded most trips, but the latter part of the financial year has seen the emergence of a return to former cross-fertilisation trips around the Network.

John and Dawn Singleton have managed to spend time with Terry King at his base in Maryland, USA, in November 2021 and then later in the year they also attended the Alliance International Ministries' (AIM) conference in Dallas, USA.

Terry King and his wife Linda were able to return to London in January 2022 in order to participate in the LifeLine Leaders Conference.

Also in January, LifeLine Church in London was host to Bernard Sanders, originally from South Africa.

Mikhail Tkachenko from Ukraine was able to connect with Bonnie Wangecha in Kenya as a result of a work trip.

After the sad loss of our dear friend Agatha Hill in Dominica, Hilton Albert from St. Martin (Caribbean) was able to represent the whole LifeLine Network community at her funeral and support her husband Leroy.

It has been a joy to have partners from around the globe participating in large online gatherings. Partners from four continents have been regular participants in weekly meetings streamed from London.

Social Media and Digital Communication

The WhatsApp group has begun a new phase of communication for the Network. It has created a 'family' feel to contributions, providing a place for celebration and for sadnesses shared in the community of partners.

In tandem with WhatsApp, the use of Zoom technology allowed partners to share in the sadness of a funeral – the life and loss of a dearly loved friend in the Caribbean was communicated very powerfully in the live broadcast streamed around the globe.

Financial review

a. 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.

b. Reserves policy

At the year end the Charity's reserves include a balance of £15,047 of restricted funds which comprise unexpended balances of grants and donations held for specific purposes. These include gifts given for 2Young Lives which is a mentoring project in Sierra Leone, gifts given for the Nehemiah Home in Freetown, Sierra Leone and funds received for support of a coconut farm community in Sierra Leone.

The Charity's unrestricted reserves include £22,000 of designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes, including bringing network members to the UK, running overseas conferences for our partners and international teams.

The Charity seeks to maintain adequate reserves to cover anticipated management and administrative expenses.

The reserves currently held by the Charity are sufficient to cover future development and therefore the Charity is currently in line with the reserves policy.

c. Results for the year

During the year LNI has received income in the form of donations and grants.

Gifts and donations received came mainly from LifeLine Church. There were also restricted gifts made towards the charity's work in Dominica and the Nehemiah Home in Freetown, Sierra Leone. Funding for 2YoungLives, a mentoring project in Sierra Leone, was in the form of a grant from the Henman Trust and also gifts from individuals.

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 21 July 2009 and its governing document is the Memorandum and Articles of Association.

b. Methods of appointment or election of Trustees

The Charity identifies the need for new Trustees. This may be because vacancies have arisen through resignations, or it may be that existing Trustees have decided that one or more new Trustees with specific skills are needed to help to run the Charity more effectively. The Trustees agree what skills, experience and knowledge are needed, and write it down in the form of a short job description and person specification.

The Trustees agree responsibilities and a process for recruitment. Preferred candidates are identified and invited to join the Trustees, subject to references, formal vetting and approval by the full Trustee Board. Unsuccessful candidates are notified and thanked for their interest. Candidates are asked to consider and declare any existing or potential conflicts of interest.

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The Trustees meet and agree broad strategies but delegate considerable authority to the International Director to implement policies and plans and the International Director has regular interaction with the Chair of Trustees.

The Charity works with partner organisations overseas in the delivery of a number of funded projects, for which the Charity is the accountable body.

d. Risk management

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 the major risks.

Plans for future periods

The nature of the global pandemic has seriously impeded the work of all our Network partners. However, it is our experience that adversity binds us together in ways we had previously not considered. Already, through technological means, we have seen partners joining together across oceans to share expertise and understanding (despite time zone differences). The challenge goes out to see this as a moment for pushing forward, rather than losing momentum, and vaccination programmes globally are bringing hope for the future.

In Sierra Leone, Director of LNP Prince Tommy Williams looks forward to seeing the completion of his new family home, free from the troubles created by financial issues. And on a wider scale, LNI Trustees are seeking to support the whole LNP team to find ways to build its capacity so that Prince Tommy Williams can spend more of his time in the strategic development of the organisation, rather than the practicals.

In rural Punduru, the LNP leadership are looking for resolution to community tensions and are looking forward to seeing how the arrival of Sam Dixon early in the new financial year might play a part in facilitating greater community cohesion. Additionally, there is the potential for future cross-pollination across the Network as Prince Tommy and his wife Mary consider travelling to the UK and Avril McIntyre from London
weighs up a trip to Freetown.

In terms of future communications, Trustees are reflecting on opportunities for enhanced social media to support individual countries' activities, with blogs/vlogs and interviews all in the mix for a media strategy going forward.

Elsewhere, in London, partners are deliberating on the next steps for those Ukrainian nationals who have relocated there.

Partners in Iraq are looking towards new funding opportunities.

Partners in Mozambique are investigating a new partnership with the organisation Mercy Air to provide helicopter transport to the more rural and inaccessible part of the region around Beira where they operate.

The team with 2 Young Lives looks forward to seeing the fruits of their first year on the trial in its extended form.

Elsewhere across the Network, partners are challenged to grasp every opportunity the pandemic has afforded and continue to seek ways to support one another despite the distances between each other. The Trustees remain emboldened and provoked to see Network partners pushing forward into fresh developments rather than dwelling in the inertia that risks being triggered by the ordeal of the pandemic.

Trustees' report (continued)
for the year ended 31 March 2022

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 21st June 2022 and signed on their behalf by:

M Baiden
Trustee

Lifeline Network International
(A company limited by guarantee)

Independent examiner's report
for the year ended 31 March 2022

Independent examiner's report to the Trustees of Lifeline Network International ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

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:

Dated: 22 June 2022

S Robinson

BA FCA FCIE DChA MCMI

Kreston Reeves LLP

Chartered Accountants

Chatham

Lifeline Network International
(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account) for the year ended 31 March 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	**106,086**	**22,639**	**128,725**	152,867
Investments	4	**18**	**-**	**18**	48
Total income		**106,104**	**22,639**	**128,743**	152,915
Expenditure on:					
Charitable activities	5	**71,740**	**28,074**	**99,814**	150,045
Total expenditure		**71,740**	**28,074**	**99,814**	150,045
Net movement in funds		**34,364**	**(5,435)**	**28,929**	2,870
Reconciliation of funds:					
Total funds brought forward		**316,477**	**20,482**	**336,959**	334,089
Net movement in funds		**34,364**	**(5,435)**	**28,929**	2,870
Total funds carried forward		**350,841**	**15,047**	**365,888**	336,959

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 24 form part of these financial statements.

Lifeline Network International
(A company limited by guarantee)
Registered number: 06968371

Balance sheet
as at 31 March 2022

	Note		2022 £		2021 £
Fixed assets					
Tangible assets	8		-		-
Current assets					
Debtors	9	**341**		10,462	
Cash at bank and in hand		**371,379**		328,102	
		371,720		338,564	
Creditors: amounts falling due within one year	10	**(5,832)**		(1,605)	
Net current assets			**365,888**		336,959
Total net assets			**365,888**		336,959
Charity funds					
Restricted funds	11		**15,047**		20,482
Unrestricted funds	11		**350,841**		316,477
Total funds			**365,888**		336,959

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

The members have not required the company 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 21st June 2022 and signed on their behalf by:

M Baiden
Trustee

The notes on pages 12 to 24 form part of these financial statements.

Notes to the financial statements
for the year ended 31 March 2022

1. General information

Lifeline Network International 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Lifeline Network International 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 company limited by guarantee. The members of the Charity are the Trustees named on page. 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.

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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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.

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.

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:

Fixtures and fittings	- 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.

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.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations and gifts	106,086	18,639	**124,725**	122,637
Grants receivable	-	4,000	**4,000**	30,230
	106,086	22,639	**128,725**	152,867
Total 2021	98,958	53,909	152,867	

Grants receivable for core activities

	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Big Lottery	-	-	27,230
Other	4,000	**4,000**	3,000
	4,000	**4,000**	30,230
Total 2021	30,230	30,230	

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Interest receivable	18	**18**	48
Total 2021	48	48	

Notes to the financial statements
for the year ended 31 March 2022

5. Analysis of expenditure by activities

	Direct costs 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable activities	98,428	1,386	**99,814**	150,045
Total 2021	148,725	1,320	150,045	

Analysis of direct costs

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Staff costs	19,363	-	**19,363**	15,775
Projects expenditure	-	175	**175**	39,100
Gifts	36,893	27,899	**64,792**	50,914
Travel, conferences and training	7,299	-	**7,299**	18,561
Office and I.T. costs	1,561	-	**1,561**	1,105
Other charitable expenditure	5,625	-	**5,625**	7,094
Foreign exchange (gains) / losses	(387)	-	**(387)**	1,708
LNP gift for purchase of land	-	-	-	14,468
	70,354	28,074	**98,428**	148,725
Total 2021	62,668	86,057	148,725	

Analysis of support costs

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Independent examination fees	1,386	**1,386**	1,320
Total 2021	1,320	1,320	

Notes to the financial statements
for the year ended 31 March 2022

6. Staff costs

	2022 £	2021 £
Wages and salaries	**18,590**	15,002
Pension costs	**773**	773
	19,363	15,775

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

	2022 No.	2021 No.
	1	1

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

The remuneration and benefits received by key management personnel during the financial year, including employer's national insurance contributions, amounted to £13,596 (2021: £12,347).

Employment costs also include salary recharges to and from Lifeline Church.

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

Notes to the financial statements for the year ended 31 March 2022

8. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 April 2021	**1,908**
At 31 March 2022	**1,908**
Depreciation	
At 1 April 2021	**1,908**
At 31 March 2022	**1,908**
Net book value	
At 31 March 2022	**-**
At 31 March 2021	-

9. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	**-**	9,661
Prepayments and accrued income	**341**	801
	341	10,462

10. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	**177**	166
Other creditors	**4,269**	119
Accruals and deferred income	**1,386**	1,320
	5,832	1,605

Notes to the financial statements
for the year ended 31 March 2022

11. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
Management & organisational development	8,000	-	-	-	8,000
International Teams	5,000	-	(7,990)	7,990	5,000
Bringing Network Members to the UK	4,000	-	-	-	4,000
Overseas Conferences	5,000	-	-	-	5,000
	22,000	-	(7,990)	7,990	22,000
General funds					
General funds	294,477	106,104	(63,750)	(7,990)	328,841
Total Unrestricted funds	316,477	106,104	(71,740)	-	350,841
Restricted funds					
2YoungLives - Sierra Leone mentoring project	18,306	13,615	(19,000)	-	12,921
Gifts for LifeLine Nehemiah Projects Sierra Leone	204	4,610	(4,660)	-	154
Sierra Leone - NAPPC	1,972	-	-	-	1,972
Gifts for Dominica	-	4,039	(4,039)	-	-
Gifts for Iraq bakeries	-	75	(75)	-	-
Gifts for individuals in need	-	300	(300)	-	-
	20,482	22,639	(28,074)	-	15,047
Total of funds	336,959	128,743	(99,814)	-	365,888

Notes to the financial statements
for the year ended 31 March 2022

11. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Management & organisational development	8,000	-	-	-	8,000
UK Doulos Team	10,000	-	(2,762)	(7,238)	-
International Teams	5,000	-	(5,066)	5,066	5,000
Brining Network Members to the UK	4,000	-	-	-	4,000
Overseas Conferences	5,000	-	-	-	5,000
Punduru - Sierra Leone - agricultural training programme	4,389	-	(591)	(3,798)	-
	36,389	-	(8,419)	(5,970)	22,000
General funds					
General funds	245,867	99,006	(55,569)	5,173	294,477
Total Unrestricted funds	282,256	99,006	(63,988)	(797)	316,477

Notes to the financial statements
for the year ended 31 March 2022

11. Statement of funds (continued)

Restricted funds					
Punduru - agricultural training programme grant	21,061	27,229	(48,290)	-	-
Punduru Project - Other Funding	-	3,000	(3,797)	797	-
Gifts for LifeLine Nehemiah Projects Sierra Leone	-	17,887	(17,683)	-	204
Sierra Leone - NAPPC	1,972	-	-	-	1,972
2 Young Lives Project - Sierra Leone Mentoring Project	28,800	1,072	(11,566)	-	18,306
Gifts for Dominica	-	4,166	(4,166)	-	-
Gifts for Iraq Bakeries	-	55	(55)	-	-
Gifts for Individuals in Need	-	500	(500)	-	-
	51,833	53,909	(86,057)	797	20,482
Total of funds	334,089	152,915	(150,045)	-	336,959

Designated funds

Punduru Sierra Leone - agriculture training programme - funds set aside for the agricultural training programme in Punduru, Sierra Leone.

The other designated funds were designated to cover the anticipated costs of bringing overseas partners to the UK to participate in our Doulos training programme, to run overseas conferences for our partners, to send teams from the UK to work with our partners and to aid management development.

Restricted funds

Punduru - agriculture training programme grant - a 4 year agricultural training programme in Punduru, Sierra Leone.

Punduru Project - Other Funding - The Punduru project is an agricultural training project in Punduru, Sierra Leone – the 4 year project was mainly funded by Big Lottery but LNI agreed to provide part of the funding. The project ended in June 2020 so during this financial year LNI transferred some funds from reserves to cover the expenditure incurred and fulfil their part of the agreement.

Gifts for Lifeline Nehemiah Projects Sierra Leone - gifts received from individuals, for use at Nehemiah Home in Freetown, Sierra Leone.

Sierra Leone - NAPPC - Funding received for the support of a coconut farm community in Sierra Leone.

2 Young Lives Project - Sierra Leone mentoring project - raised for a pregnant teens mentoring programme in Freetown, Sierra Leone.

Gifts for Dominica - gifts received from individuals, for use in Dominica.

Gifts for Iraq Bakeries - This was a gift from a local bakery to go towards a project run by one of LNI's partners, which runs bakeries in IDP camps in Northern Iraq.

Gifts for Individuals in Need - gifts received from individuals, for use by those individuals deemed to be in need.

12. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	**22,000**	**-**	**(7,990)**	**7,990**	**22,000**
General funds	**294,477**	**106,104**	**(63,750)**	**(7,990)**	**328,841**
Restricted funds	**20,482**	**22,639**	**(28,074)**	**-**	**15,047**
	336,959	**128,743**	**(99,814)**	**-**	**365,888**

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	36,389	-	(8,419)	(5,970)	22,000
General funds	245,867	99,006	(55,569)	5,173	294,477
Restricted funds	51,833	53,909	(86,057)	797	20,482
	334,089	152,915	(150,045)	-	336,959

Notes to the financial statements
for the year ended 31 March 2022

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Current assets	356,673	15,047	**371,720**
Creditors due within one year	(5,832)	-	**(5,832)**
Total	350,841	15,047	**365,888**

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	318,082	20,482	338,564
Creditors due within one year	(1,605)	-	(1,605)
Total	316,477	20,482	336,959

14. 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 £773 (2021: £773). No contributions were payable to the fund at the Balance sheet date (2021: £Nil).

15. Related party transactions

During the year the Charity had the following transactions with Lifeline Church (LC), a charity of which A McIntyre is also a Trustee:
- Tithe payments received from LC of £105,555 (2021: £98,200).
- Expenses were recharged from LC totalling £10,915 (2021: £420).
- Salary costs were recharged from LC totalling £13,596 (2021: £13,620).
- Expenses were recharged to LC totalling £1,539 (2021: £4,217).
- Salary costs were recharged to LC totalling £20,412 (2021: £20,412).
- At the Balance sheet date LNI owed a balance of £1,706 to LC (2021: were owed £9,661).

During the year the Charity had the following transactions with Lifeline Community Projects (LCP), a charity of which A McIntyre is also a Trustee:
- Expenses were recharged from LCP totalling £2,515 (2021: £5,914).
- At the Balance sheet date LNI owed a balance of £179 to LCP (2021: £69).

During the year the Charity had the following transactions with Community Resources for Change (CRC), a charity of which A McIntyre is also a Trustee:
- Expenses were recharged to CRC totalling £6,804 (2021: £10,206).
- At the Balance sheet date there were no balances outstanding between LNI and CRC.

LIFELINE NETWORK INTERNATIONAL

England & Wales - Charity number 1134473

Accounts

Registered number: 06968371
Charity number: 1134473

Lifeline Network International

(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

for the year ended 31 March 2021

Lifeline Network International
(A company limited by guarantee)

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Lifeline Network International

(A company limited by guarantee)

Reference and administrative details of the Charity, its Trustees and advisers for the year ended 31 March 2021

Trustees

L November
M Baiden
A McIntyre

Company registered number

06968371

Charity registered number

1134473

Registered office

Lifeline House
25 Neville Road
Dagenham
Essex
RM8 3QS

Company secretary

J Singleton

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

HSBC Bank plc
9 Market Place
Romford
Essex
RM1 3AF

Trustees' report
for the year ended 31 March 2021

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2020 to 31 March 2021. 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 relieve persons who are in conditions of need or hardship or who are aged or sick by providing or assisting in the provision of primary healthcare and the promotion of good health.
- To advance education.
- To advance the provision of employment and personal morality for the public benefit.
- To promote the rehabilitation of people being affected by drug, alcohol or other substance abuse or addiction.
- To promote other charitable purposes beneficial to the community.

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. Volunteers

The Trustees are very pleased that we continue to be supported by volunteers who regularly assist (albeit online/remotely this year) and connect with the rest of the Network.

Achievements and performance

a. Review of activities

LifeLine International

LifeLine International (LNI) is a network of grassroots community organisations and NGOs operating currently in 17 countries, fighting poverty and injustice in our communities.

At the start of the year, all nations in the Network faced the challenge of the coronavirus pandemic. The 'lockdown' situation has presented serious challenges to everyone globally and we could not predict what things would look like in the months ahead. Many members have faced exceptional hardship and personal loss as the infection has taken hold in their nations. This has added another layer of trauma over the lack of fresh water and paucity of electricity, with rising prices for food and for data to connect digitally.

However, the Trustees have been very clear from the outset that, as the world settles into new ways of 'being', the Network should continue with a strong commitment to one another, and with expectations of growth and development (rather than decline and regret). Their hope was one of anticipation that creative approaches would emerge. In line with this, Trustees arranged for the purchase of a version of the Zoom program that has facilities for large scale participation and interpretation channels. Spanish, Bulgarian and Russian are in regular usage.

Trustees' report (continued)
for the year ended 31 March 2021

Achievements and performance (continued)

Doulos Immersion

Following the decision by the Trustees to extend invitations to a number of Network partners to join the Doulos Immersion scheme, a further three students arrived in October 2019 until July 2020: one from Peru and two from Zimbabwe. They stayed with partner families in East London for the whole year, experiencing life in the UK and undertaking training in a variety of capacities, especially in community-led projects, preparing them for their in-country work on their return home.

Disappointingly, their programme was severely disrupted by the pandemic and it was not without some considerable organisation that they finally travelled to their homes in August 2020.

The Trustees have decided that the Doulos Programme would not run for this financial year, owing to these restrictions.

2 Young Lives

This project, co-founded by Sierra Leonean partner Mangenda Kamara and UK partner Lucy November, mentors teenage girls for safer pregnancy and births, and is successfully saving the lives of mums and babies.

The programme has two parts: the first supports the pregnancy and delivery and the second enables pregnant teenagers to start a small business which provides a small amount of money to eat well for the pregnancy and makes them less vulnerable to sexual exploitation and child marriage. An example of a business is making and selling butterscotch sweets.

The year has seen 2YL grow to six teams of mentors covering both urban and rural settings. Mangenda and Prince Tommy Williams led a successful 4-day training event in Freetown, which was attended by all 18 mentors and 6 co-ordinators. The planned Bumpe team (a small town in Bo district) is now taking shape, and plans are in place to start a fifth team in a rural village in Kenema district.

Data so far has now been collated and show very promising outcomes, with no mothers dying and a big reduction in babies dying during birth and up to their first birthday.

The plan for a wedding dress hire shop in Freetown has come to fruition, with dresses donated from across the Network. The business will help the on-going costs of running teams of mentors who work closely with the teenagers, through pregnancy and the delivery of their baby, and beyond to support their young child.

Mangenda and Lucy are grateful that additional funding from a range of sources has come in to support the extension of this programme.

LifeLine International Conference Jan '21

With international travel at a standstill, Network partners sensed a hunger for connection despite Covid-19 and so a two-day online conference took place from January 29-30, 2021. This was well attended, and partners worked assiduously to overcome technical challenges and time zones. A very real sense of 'family' was invoked, with one of the highlights being just the sheer joy of meeting up with old friends and being able to share lives with one another.

Since this proved so popular, a follow-up session in the not-too-distant future is planned, to build on the warmth of the support and commitment shown.

Trustees' report (continued)
for the year ended 31 March 2021

Achievements and performance (continued)

Country Reports

The pandemic is having varying effects, depending on the location of LNI's partners across the world.

Partners, their families and their communities have caught the virus (and suffered loss), and one has been detained in a neighbouring country, unable to return for the immediate future. Employment situations have been challenged, with a number working from their homes where appropriate.

The nature of a pandemic brings isolation and Trustees have continued to emphasise the importance of regular, informative and thought-provoking communication this year. A monthly News Flash goes out to the whole Network and recipients are encouraged to send in articles for publication within it.

Dominica and St. Martin, Caribbean

Partners in Dominica are very thankful that their island has been only lightly touched by the pandemic. However, they have been restricted in progressing projects and programmes as a result. The pandemic has tested the nation, which continues with reparations that persist after Hurricane Maria.

Partners from the Caribbean islands of Aruba and St Marten/St Martin have faced stronger challenges regarding the pandemic. However, their involvement with LNI remains undiminished and many were heavily invested in the LifeLine International Online Conference, bringing invaluable contributions.

Iraq

LNI partner Wagih Abdelmassih operates in the refugee camps in Iraq, working particularly with Yazidi occupants. Although the UN is committed to providing food, it is often insufficient and this is where the Bread of Life scheme fills the gap, providing fresh bread, and giving people from the camp the opportunity to work. Additionally, as there is space by the bakeries, they have also set up English classes and other activities to try and engage the children since there is no school for them.

Trustees were delighted that this year a UK-based group of artisan bakers got in touch, wanting to share fund raising donations with the Bread of Life scheme. Their marathon baking event contributed towards the running of the bakeries.

Kenya

Former students on the Doulos Immersion Programme continue their work in their communities, with one celebrating their marriage. The other ex-Doulos student works as an ambassador for a medical organisation specialising in eye treatment, and this year has focused on fund-raising for it.

Mozambique

Our partner in Mozambique has had a challenging year, in that he was required to support family members in neighbouring Zimbabwe and has been constrained to remain there as a result of the pandemic. Consequently, his work in the Sofala Province has been conducted solely online, hindered by the restraints of Wi-Fi connections. This has frustrated the team's plans for the development of local projects.

Peru

Partners in Lima report an equally frustrating year, with the effects of Covid-19 hitting home very personally, owing to the sad loss of a number of family members to the virus.

Trustees' report (continued)
for the year ended 31 March 2021

Achievements and performance (continued)

Zimbabwe

The Trustees have been very aware of the levels of challenge that partners in Zimbabwe have faced this year, with the coronavirus outbreak adding a further layer of strain on top of the existing issues of daily life, which are always so unreliable. Partners across the Network have stepped in personally to support individual crises and Trustees are delighted with the Network-wide care and concern that has been shown.

In a clear example of how Network members have sought to meet the pandemic head-on, partners in Zimbabwe have shared how this has been a year of opportunity, rather than obstruction. Lawrence Muzunzandare (in Chitungwiza) has described the fresh development of their team leaders, heightened levels of care, and a super-charged element to the quality of conversations that have encouraged people to step out and embolden one another. He reports that relationships have never been better, and that people have stepped up into places of responsibility to shoulder the burden that he was carrying alone.

International Visits

Sadly, visits have not been possible this year and so the Trustees have been excited to see how Network members have endeavoured to share friendship, expertise and wisdom in a range of innovative ways.

It has been a joy to have partners from around the globe participating in large online gatherings. Partners from four continents have been regular participants in weekly meetings streamed from London, with one gentleman from Ukraine personally entering into daily involvement with activities alongside London members.

Trustees report that a number of varied initiatives have contributed to the Network ensuring that it has never been stronger and more unified in its bonds. A wide range of training topics have been recorded and made available online as permanent resources, for example, financial management. Training to enhance couples' relationships has been adapted for whole Network participation online. In an online 'first', 3 continents joined together to participate in the Together 4 Life Couples Course.

Interviews such as 'On the Sofa with John Singleton' were conducted, so that partners could pose a range of questions for discussion, around the values and application of the vision for the Network. Additionally, Daniel Singleton (UK) hosted a session entitled 'Ponderings' which spotlighted a number of issues for debate and featured partners from the USA. This has now moved to a home online, where guest writers bring hot topics for discussion.

The International Conference in January 2021 was an additional response to the deep desire of all partners to remain in contact, despite the restrictions of travel. This was so successful that a second event is planned for the very near future.

Financial review

a. 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.

Trustees' report (continued)
for the year ended 31 March 2021

b. Reserves policy

At the year end the Charity's reserves include a balance of £20,482 of restricted funds which comprise unexpended balances of grants and donations held for specific purposes. These include gifts given for a mentoring project in Sierra Leone, gifts given for the Nehemiah Home in Freetown, Sierra Leone and funds received for support of a coconut farm community in Sierra Leone.

The Charity's unrestricted reserves include £22,000 of designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes, including bringing network members to the UK, running overseas conferences for our partners and international teams.

The Charity seeks to maintain adequate reserves to cover anticipated management and administrative expenses.

The reserves currently held by the Charity are sufficient to cover future development and therefore the Charity is currently in line with the reserves policy.

c. Results for the year

During the year LNI has received income both in the form of a grant and also gifts and donations.

The grant was received from Big Lottery to fund an agricultural training programme in Punduru, Sierra Leone.

Gifts and donations received came mainly from LifeLine Church and there were also restricted gifts made towards the charity's work in Dominica, the Nehemiah Home in Freetown, Sierra Leone and gifts for a mentoring project in Freetown.

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 21 July 2009 and its governing document is the Memorandum and Articles of Association.

b. Methods of appointment or election of Trustees

The Charity identifies the need for new Trustees. This may be because vacancies have arisen through resignations, or it may be that existing Trustees have decided that one or more new Trustees with specific skills are needed to help to run the Charity more effectively. The Trustees agree what skills, experience and knowledge are needed, and write it down in the form of a short job description and person specification.

The Trustees agree responsibilities and a process for recruitment. Preferred candidates are identified and invited to join the Trustees, subject to references, formal vetting and approval by the full Trustee Board. Unsuccessful candidates are notified and thanked for their interest. Candidates are asked to consider and declare any existing or potential conflicts of interest.

Trustees' report (continued)
for the year ended 31 March 2021

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The Trustees meet and agree broad strategies but delegate considerable authority to the International Director to implement policies and plans and the International Director has regular interaction with the Chair of Trustees.

The Charity works with partner organisations overseas in the delivery of a number of funded projects, for which the Charity is the accountable body.

d. Risk management

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 the major risks.

Plans for future periods

The nature of the global pandemic has seriously impeded the work of all our Network partners. However, it is our experience that adversity binds us together in ways we had previously not considered. Already, through technological means, we have seen partners joining together across oceans to share expertise and understanding (despite time zone differences). The challenge goes out to see this as a moment for pushing forward, rather than losing momentum, and vaccination programmes globally are bringing hope for the future.

Building on the success of the online International Conference in January 2021, a follow-up, International Conference is planned for May 2021, which will particularly focus on training for partners newer/younger leadership teams.

The whole Network will be invited to a further roll-out of the 'Together 4 Life' couples' course.

In Sierra Leone, in Freetown, LifeLine Nehemiah Projects (LNP), in partnership with the government of Sierra Leone (through the Secretariat at the Ministry of Education), anticipate the launch of a project funded by the World Bank. This funding will support the LNP Leadership team to train an additional 300 unemployed young people in five vocations. They plan an online official launch for staff, students and stakeholders, with LifeLine International Director Jamie Singleton and other partners speaking. On the pastoral side, they are also looking for an increased sense of 'family' among the Nehemiah boys and girls.

With the receipt of the official landownership documents for the land at Kuntorloh, the LNP team look forward to the construction of a home for Director Prince Tommy Williams and his family, enabling them to be at the heart of the work.

In rural Punduru, the LNP leadership are looking for resolution to community tensions. At the close of the financial year, a new installation of Wi-Fi facilities has opened up fresh possibilities, with a planned link-up between London, Punduru and Freetown.

The 2 Young Lives team are making plans to start a fifth team in a rural village in Kenema district.

Elsewhere across the Network, partners are challenged to grasp every opportunity the pandemic has afforded and continue to seek ways to support one another despite the distances between each other. The Trustees remain emboldened and provoked to see Network partners pushing forward into fresh developments rather than dwelling in the inertia that risks being triggered by the ordeal of the pandemic.

Trustees' report (continued)
for the year ended 31 March 2021

Covid-19

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

Given the nature of the work of LNI, most communications have been remote and so on the face of it, little has changed. The staff team have been working from home and keep regular and close communications with Network partners, who face significant challenges in normal times, so especially in a pandemic.

We have raised funds for Covid support. We have already been able to send some money to network members in Zimbabwe and Sierra Leone to help with the purchase of food. We anticipate the pandemic to have a longer term impact on the poorer nations we work in and it may take a number of months before this is really apparent. Therefore we are discussing with our partners what they plan to do in response.

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.

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 28/6/2021 and signed on their behalf by:

L November
Trustee

Lifeline Network International

(A company limited by guarantee)

Independent examiner's report
for the year ended 31 March 2021

Independent examiner's report to the Trustees of Lifeline Network International ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

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:

Dated: 6 July 2021

S Robinson

BA FCA FCIE DChA MCMI

Kreston Reeves LLP

Chartered Accountants

Chatham

Lifeline Network International

(A company limited by guarantee)

Statement of financial activities (incorporating income and expenditure account) for the year ended 31 March 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	**98,958**	**53,909**	**152,867**	268,583
Investments	4	**48**	**-**	**48**	160
Total income		**99,006**	**53,909**	**152,915**	268,743
Expenditure on:					
Charitable activities	5	**63,988**	**86,057**	**150,045**	207,718
Total expenditure		**63,988**	**86,057**	**150,045**	207,718
Net income/(expenditure)		**35,018**	**(32,148)**	**2,870**	61,025
Transfers between funds	11	**(797)**	**797**	**-**	-
Net movement in funds		**34,221**	**(31,351)**	**2,870**	61,025
Reconciliation of funds:					
Total funds brought forward		**282,256**	**51,833**	**334,089**	273,064
Net movement in funds		**34,221**	**(31,351)**	**2,870**	61,025
Total funds carried forward		**316,477**	**20,482**	**336,959**	334,089

The notes on pages 13 to 24 form part of these financial statements.

Lifeline Network International
(A company limited by guarantee)
Registered number: 06968371

Balance sheet
as at 31 March 2021

	Note		2021 £		2020 £
Fixed assets					
Tangible assets	8		-		-
Current assets					
Debtors	9	**10,462**		23,707	
Cash at bank and in hand		**328,102**		314,996	
		338,564		338,703	
Creditors: amounts falling due within one year	10	**(1,605)**		(4,614)	
Net current assets			**336,959**		334,089
Total net assets			**336,959**		334,089
Charity funds					
Restricted funds	11		**20,482**		51,833
Unrestricted funds	11		**316,477**		282,256
Total funds			**336,959**		334,089

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

The members have not required the Company 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 28/6/2021 and signed on their behalf by:

L November
Trustee

The notes on pages 13 to 24 form part of these financial statements.

Notes to the financial statements
for the year ended 31 March 2021

1. General information

Lifeline Network International 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Lifeline Network International 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 company limited by guarantee. The members of the Charity are the Trustees named on page. 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. Accounting policies (continued)

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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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.

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.

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:

Fixtures and fittings	- 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. Accounting policies (continued)

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.

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.

Notes to the financial statements
for the year ended 31 March 2021

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations and gifts	98,958	23,679	**122,637**	151,090
Grants receivable	-	30,230	**30,230**	117,493
	98,958	53,909	**152,867**	268,583
Total 2020	102,339	166,244	268,583	

Grants receivable for core activities

	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Big Lottery	27,230	**27,230**	113,493
Other	3,000	**3,000**	4,000
	30,230	**30,230**	117,493
Total 2020	177,838	177,838	

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Interest receivable	48	**48**	160
Total 2020	160	160	

Notes to the financial statements for the year ended 31 March 2021

5. Analysis of expenditure by activities

	Direct costs 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	148,725	1,320	**150,045**	207,718
Total 2020	206,458	1,260	207,718	

Analysis of direct costs

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	12,639	3,136	**15,775**	27,857
Projects expenditure	591	38,509	**39,100**	73,447
Gifts	17,240	33,674	**50,914**	37,727
Travel, conferences and training	7,869	10,692	**18,561**	53,697
Office and I.T. costs	1,059	46	**1,105**	5,597
Other charitable expenditure	7,094	-	**7,094**	8,840
Foreign exchange (gains) / losses	1,708	-	**1,708**	(707)
LNP gift for purchase of land	14,468	-	**14,468**	-
	62,668	86,057	**148,725**	206,458
Total 2020	62,113	144,345	206,458	

Analysis of support costs

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Independent examination fees	1,320	**1,320**	1,260
Total 2020	1,315	1,315	

Notes to the financial statements for the year ended 31 March 2021

6. Staff costs

	2021 £	2020 £
Wages and salaries	**15,002**	27,091
Pension costs	**773**	766
	15,775	27,857

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

	2021 No.	2020 No.
	1	1

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

The remuneration and benefits received by key management personnel during the financial year, including employer's national insurance contributions, amounted to £12,347 (2020: £12,347).

Employment costs also include salary recharges to and from Lifeline Church.

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

Notes to the financial statements for the year ended 31 March 2021

8. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 April 2020	**1,908**
At 31 March 2021	**1,908**
Depreciation	
At 1 April 2020	**1,908**
At 31 March 2021	**1,908**
Net book value	
At 31 March 2021	**-**
At 31 March 2020	-

9. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	**9,661**	17,684
Prepayments and accrued income	**801**	6,023
	10,462	23,707

10. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	**166**	179
Other creditors	**119**	175
Accruals and deferred income	**1,320**	4,260
	1,605	4,614

Notes to the financial statements for the year ended 31 March 2021

11. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Management & organisational development	8,000	-	-	-	8,000
UK Doulos Immersion	10,000	-	(2,762)	(7,238)	-
International Teams	5,000	-	(5,066)	5,066	5,000
Bringing Network Members to the UK	4,000	-	-	-	4,000
Overseas Conferences	5,000	-	-	-	5,000
Punduru Sierra Leone - agriculture training programme	4,389	-	(591)	(3,798)	-
	36,389	-	(8,419)	(5,970)	22,000
General funds					
General funds	245,867	99,006	(55,569)	5,173	294,477
Total Unrestricted funds	282,256	99,006	(63,988)	(797)	316,477
Restricted funds					
Punduru - agricultural training programme grant	21,061	27,229	(48,290)	-	-
Punduru Project - Other Funding	-	3,000	(3,797)	797	-
Gifts for LifeLine Nehemiah Projects Sierra Leone	-	17,887	(17,683)	-	204
Sierra Leone - NAPPC	1,972	-	-	-	1,972
2 Young Lives Project - Sierra Leone mentoring project	28,800	1,072	(11,566)	-	18,306
Gifts for Dominca	-	4,166	(4,166)	-	-
Gifts for Iraq bakeries	-	55	(55)	-	-
Gifts for individuals in need	-	500	(500)	-	-
	51,833	53,909	(86,057)	797	20,482
Total of funds	334,089	152,915	(150,045)	-	336,959

Designated funds

Punduru Sierra Leone - agriculture training programme - funds set aside for the agricultural training programme in Punduru, Sierra Leone.

The other designated funds were designated to cover the anticipated costs of bringing overseas partners to the UK to participate in our Doulos training programme, to run overseas conferences for our partners, to send teams from the UK to work with our partners and to aid management development.

Restricted funds

Punduru - agriculture training programme grant - a 4 year agricultural training programme in Punduru, Sierra Leone.

Punduru Project - Other Funding - The Punduru project is an agricultural training project in Punduru, Sierra Leone – the 4 year project was mainly funded by Big Lottery but LNI agreed to provide part of the funding. The project ended in June 2020 so during this financial year LNI transferred some funds from reserves to cover the expenditure incurred and fulfil their part of the agreement.

Gifts for Lifeline Nehemiah Projects Sierra Leone - gifts received from individuals, for use at Nehemiah Home in Freetown, Sierra Leone.

Sierra Leone - NAPPC - Funding received for the support of a coconut farm community in Sierra Leone.

2 Young Lives Project - Sierra Leone mentoring project - raised for a pregnant teens mentoring programme in Freetown, Sierra Leone.

Gifts for Dominica - gifts received from individuals, for use in Dominica.

Gifts for Iraq Bakeries - This was a gift from a local bakery to go towards a project run by one of LNI's partners, which runs bakeries in IDP camps in Northern Iraq.

Gifts for Individuals in Need - gifts received from individuals, for use by those individuals deemed to be in need.

12. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	36,389	-	(8,419)	(5,970)	22,000
General funds	245,867	99,006	(55,569)	5,173	294,477
Restricted funds	51,833	53,909	(86,057)	797	20,482
	334,089	152,915	(150,045)	-	336,959

Notes to the financial statements
for the year ended 31 March 2021

12. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds	41,001	-	(17,079)	12,467	36,389
General funds	202,129	102,499	(46,294)	(12,467)	245,867
Restricted funds	29,934	166,244	(144,345)	-	51,833
	273,064	268,743	(207,718)	-	334,089

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	**Restricted funds 2021 £**	**Total funds 2021 £**
Current assets	318,082	20,482	**338,564**
Creditors due within one year	(1,605)	-	**(1,605)**
Total	316,477	20,482	**336,959**

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Current assets	286,870	51,833	338,703
Creditors due within one year	(4,614)	-	(4,614)
Total	282,256	51,833	334,089

14. 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 £773 (2020: £766). No contributions were payable to the fund at the Balance sheet date (2020: £Nil) .

15. Related party transactions

During the year the Charity had the following transactions with Lifeline Church (LC), a charity of which A McIntyre is also a Trustee:
- Tithe payments received from LC of £98,200 (2020: £101,649).
- Expenses were recharged from LC totalling £420 (2020: £7,403).
- Salary costs were recharged from LC totalling £13,620 (2020: £19,995).
- Expenses were recharged to LC totalling £4,217 (2020: £17,501).
- Salary costs were recharged to LC totalling £20,412 (2020: £20,246).
- At the Balance sheet date LNI were owed a balance of £9,661 by LC (2020: £9,242).

During the year the Charity had the following transactions with Lifeline Community Projects (LCP), a charity of which A McIntyre is also a Trustee:
- Expenses were recharged from LCP totalling £5,914 (2020: £11,053).
- At the Balance sheet date LNI owed a balance of £69 to LCP (2020: £83).

During the year the Charity had the following transactions with Community Resources for Change (CRC), a charity of which A McIntyre is also a Trustee:
- Expenses were recharged from CRC totalling £10,206 (2020: £6,745).
- At the Balance sheet date there were no balances outstanding between LNI and CRC.