

**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.



**Lifeline Network International**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**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.

**Lifeline Network International**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**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.

**Lifeline Network International**  
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**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.

**Lifeline Network International**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**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.

**Lifeline Network International**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**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.



**Lifeline Network International**  
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**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:



S Robinson

Dated: 22 June 2022

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**

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

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

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.

**Lifeline Network International**  
**(A company limited by guarantee)**

**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.

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

**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
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**2.8 Debtors**

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

**2.9 Cash at bank and in hand**

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

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

**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.

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

**3. Income from donations and legacies**

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

**Grants receivable for core activities**

	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Big Lottery	-	-	27,230
Other	4,000	<b>4,000</b>	3,000
	<u>4,000</u>	<u><b>4,000</b></u>	<u>30,230</u>
Total 2021	<u>30,230</u>	<u><b>30,230</b></u>	

**4. Investment income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Interest receivable	18	<b>18</b>	48
	<u>48</u>	<u><b>48</b></u>	
Total 2021	<u>48</u>	<u><b>48</b></u>	

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**5. Analysis of expenditure by activities**

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

**Analysis of direct costs**

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

**Analysis of support costs**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Independent examination fees	1,386	<b>1,386</b>	1,320
Total 2021	<b>1,320</b>	<b>1,320</b>	

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**6. Staff costs**

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Wages and salaries	<b>18,590</b>	15,002
Pension costs	<b>773</b>	773
	<b><u>19,363</u></b>	<b><u>15,775</u></b>

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

	<b>2022</b>	2021
	<b>No.</b>	<b>No.</b>
	<b><u>1</u></b>	<b><u>1</u></b>

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).

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**8. Tangible fixed assets**

	<b>Fixtures and fittings £</b>
<b>Cost or valuation</b>	
At 1 April 2021	<u>1,908</u>
At 31 March 2022	<u>1,908</u>
<b>Depreciation</b>	
At 1 April 2021	<u>1,908</u>
At 31 March 2022	<u>1,908</u>
<b>Net book value</b>	
At 31 March 2022	<u>-</u>
At 31 March 2021	<u>-</u>

**9. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Due within one year</b>		
Other debtors	-	9,661
Prepayments and accrued income	<u>341</u>	<u>801</u>
	<u>341</u>	<u>10,462</u>

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

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



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**Notes to the financial statements**  
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**11. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
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
	<u>22,000</u>	<u>-</u>	<u>(7,990)</u>	<u>7,990</u>	<u>22,000</u>
<b>General funds</b>					
General funds	<u>294,477</u>	<u>106,104</u>	<u>(63,750)</u>	<u>(7,990)</u>	<u>328,841</u>
<b>Total Unrestricted funds</b>	<u>316,477</u>	<u>106,104</u>	<u>(71,740)</u>	<u>-</u>	<u>350,841</u>
<b>Restricted funds</b>					
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)	-	-
	<u>20,482</u>	<u>22,639</u>	<u>(28,074)</u>	<u>-</u>	<u>15,047</u>
<b>Total of funds</b>	<u>336,959</u>	<u>128,743</u>	<u>(99,814)</u>	<u>-</u>	<u>365,888</u>

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**Notes to the financial statements**  
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**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 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
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)	-
	<u>36,389</u>	<u>-</u>	<u>(8,419)</u>	<u>(5,970)</u>	<u>22,000</u>
<b>General funds</b>					
General funds	<u>245,867</u>	<u>99,006</u>	<u>(55,569)</u>	<u>5,173</u>	<u>294,477</u>
<b>Total Unrestricted funds</b>	<u>282,256</u>	<u>99,006</u>	<u>(63,988)</u>	<u>(797)</u>	<u>316,477</u>

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**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)	-	-
	<u>51,833</u>	<u>53,909</u>	<u>(86,057)</u>	<u>797</u>	<u>20,482</u>
<b>Total of funds</b>	<u>334,089</u>	<u>152,915</u>	<u>(150,045)</u>	<u>-</u>	<u>336,959</u>

**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.

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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
	<u>336,959</u>	<u>128,743</u>	<u>(99,814)</u>	<u>-</u>	<u>365,888</u>

**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
	<u>334,089</u>	<u>152,915</u>	<u>(150,045)</u>	<u>-</u>	<u>336,959</u>

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**Notes to the financial statements**  
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**13. Analysis of net assets between funds**

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

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

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

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

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**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.