

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.

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

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 spend significant time in his home country of Zimbabwe. There are ongoing challenges to restart some of the local work there.

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

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.

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

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 Bettah 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.

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

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 Vrugink.

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.

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

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.

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

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.

Lifeline Network International
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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
on their behalf by:

9/6/2023

and signed



M Baiden
Trustee

Lifeline Network International
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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

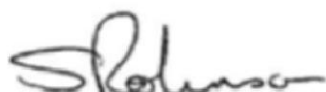
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

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
		<u>395,372</u>	<u>371,720</u>
Creditors: amounts falling due within one year	12	(8,510)	(5,832)
Net current assets		<u>386,862</u>	<u>365,888</u>
Total net assets		<u>386,862</u>	<u>365,888</u>
Charity funds			
Restricted funds	13	17,277	15,047
Unrestricted funds	13	369,585	350,841
Total funds		<u>386,862</u>	<u>365,888</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 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.

Lifeline Network International
(A company limited by guarantee)

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.

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

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

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.

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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
	<u>116,067</u>	<u>18,643</u>	<u>134,710</u>	<u>128,725</u>
Total 2022	<u>106,086</u>	<u>22,639</u>	<u>128,725</u>	

5. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest receivable	2,077	2,077	18
	<u>18</u>	<u>18</u>	
Total 2022			

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
	<u>71,740</u>	<u>28,074</u>	<u>99,814</u>	
Total 2022				

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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
	<u>114,289</u>	<u>1,524</u>	<u>115,813</u>	<u>99,814</u>
Total 2022	<u>98,428</u>	<u>1,386</u>	<u>99,814</u>	

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	-
	<u>114,289</u>	<u>114,289</u>	<u>98,428</u>
Total 2022	<u>98,428</u>	<u>98,428</u>	

Analysis of support costs

	Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Independent examination fees	1,524	1,524	1,386
	<u>1,524</u>	<u>1,524</u>	<u>1,386</u>
Total 2022	<u>1,386</u>	<u>1,386</u>	

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8. Staff costs

	2023	2022
	£	£
Wages and salaries	19,535	18,590
Pension costs	773	773
	<u>20,308</u>	<u>19,363</u>

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

2023	2022
No.	No.
<u>1</u>	<u>1</u>

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).

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Notes to the financial statements
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10. Tangible fixed assets

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

11. Debtors

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

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
	<u>8,510</u>	<u>5,832</u>

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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
	<u>22,000</u>	<u>6,766</u>	<u>(20,790)</u>	<u>14,024</u>	<u>22,000</u>
General funds					
General funds	328,841	111,378	(78,610)	(14,024)	347,585
Total Unrestricted funds	<u>350,841</u>	<u>118,144</u>	<u>(99,400)</u>	<u>-</u>	<u>369,585</u>
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)	-	-
	<u>15,047</u>	<u>18,643</u>	<u>(16,413)</u>	<u>-</u>	<u>17,277</u>
Total of funds	<u>365,888</u>	<u>136,787</u>	<u>(115,813)</u>	<u>-</u>	<u>386,862</u>

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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
	<u>22,000</u>	<u>-</u>	<u>(7,990)</u>	<u>7,990</u>	<u>22,000</u>
General funds					
General funds	<u>294,477</u>	<u>106,104</u>	<u>(63,750)</u>	<u>(7,990)</u>	<u>328,841</u>
Total Unrestricted funds	<u>316,477</u>	<u>106,104</u>	<u>(71,740)</u>	<u>-</u>	<u>350,841</u>
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)	-	-
	<u>20,482</u>	<u>22,639</u>	<u>(28,074)</u>	<u>-</u>	<u>15,047</u>
Total of funds	<u>336,959</u>	<u>128,743</u>	<u>(99,814)</u>	<u>-</u>	<u>365,888</u>

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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
	<u>365,888</u>	<u>136,787</u>	<u>(115,813)</u>	<u>-</u>	<u>386,862</u>

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

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	<u>369,585</u>	<u>17,277</u>	<u>386,862</u>

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	<u>350,841</u>	<u>15,047</u>	<u>365,888</u>

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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).