

Registered number: 06968371
Charity number: 1134473

Lifeline Network International
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements
for the year ended 31 March 2024

Lifeline Network International
(A company limited by guarantee)

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Lifeline Network International
(A company limited by guarantee)

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

Trustees

L November
M Baiden
A McIntyre

Company registered number

06968371

Charity registered number

1134473

Registered office

Lifeline House
25 Neville Road
Dagenham
Essex
RM8 3QS

Company secretary

J Singleton

Accountants

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

Bankers

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

HSBC Bank plc
9 Market Place
Romford
Essex
RM1 3AF

Independent Examiner

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

Lifeline Network International
(A company limited by guarantee)

Trustees' report
for the year ended 31 March 2024

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

Objectives and activities

a. Policies and objectives

The Charity's objects are:

- To relieve persons who are in conditions of need or hardship or who are aged or sick by providing or assisting in the provision of primary healthcare and the promotion of good health.
- To advance education.
- To advance the provision of employment and personal morality for the public benefit.
- To promote the rehabilitation of people being affected by drug, alcohol or other substance abuse or addiction.
- To promote other charitable purposes beneficial to the community.

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

b. Volunteers

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

Achievements and performance

a. Review of activities

LifeLine Network International

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

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

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

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

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

Achievements and performance (continued)

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

Country Reports

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

Dominica and St. Martin, Caribbean

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

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

Iraq

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

Peru

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

Kenya

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

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

Sierra Leone

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

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

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

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

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

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

Achievements and performance (continued)

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

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

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

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

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

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

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

Ukraine

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

Zimbabwe

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

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

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

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

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

Achievements and performance (continued)

International Visits/Communication

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

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

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

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

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

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

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

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

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

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

Courses: Parenting course / Doulos Immersion

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

Social Media and Digital Communication

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

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

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

Financial review

a. Going concern

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

b. Reserves policy

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

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

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

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

b. Results for the year

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

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

Structure, governance and management

a. Constitution

The Charity is registered as a charitable company limited by guarantee, as well as a registered charity and as such is a non-profit making organisation. It was incorporated on 21 July 2009 and its governing document is the Memorandum and Articles of Association.

b. Methods of appointment or election of Trustees

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

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

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

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

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

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

d. Risk management

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

Plans for future periods

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

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

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

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

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

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

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

Statement of Trustees' responsibilities

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

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

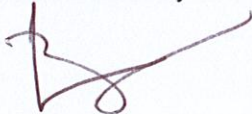
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject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

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

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

11/9/24

and signed



M Baiden
Trustee

Lifeline Network International
(A company limited by guarantee)

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Signed: 
L Hammond

Dated: 5 September 2024
BSc FCA

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

Lifeline Network International
(A company limited by guarantee)

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

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

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

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

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

Balance sheet
as at 31 March 2024

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



M Baiden
Trustee

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

Lifeline Network International
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Notes to the financial statements
for the year ended 31 March 2024

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

2.2 Company status

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

2.3 Going concern

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

2.4 Income

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

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

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

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

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

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 2024

2. Accounting policies (continued)

2.10 Debtors

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

2.11 Cash at bank and in hand

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

2.12 Liabilities and provisions

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

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

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

2.13 Financial instruments

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

2.14 Pensions

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

2.15 Fund accounting

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

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

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

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

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

3. Critical accounting estimates and areas of judgement

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

4. Income from donations and legacies

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

5. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Interest receivable	7,445	7,445	2,077
	<u>7,445</u>	<u>7,445</u>	<u>2,077</u>
Total 2023	<u>2,077</u>	<u>2,077</u>	

6. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Other incoming resources	134	134	-
	<u>134</u>	<u>134</u>	<u>-</u>

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7. Analysis of expenditure on charitable activities

Summary by fund type

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

8. Analysis of expenditure by activities

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

Analysis of direct costs

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

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Supporting Communities 2024 £	Total funds 2024 £	Total funds 2023 £
Independent examination fees	1,962	1,962	1,524
	<u>1,962</u>	<u>1,962</u>	<u>1,524</u>
Total 2023	1,524	1,524	
	<u>1,524</u>	<u>1,524</u>	

9. Staff costs

	2024 £	2023 £
Wages and salaries	19,448	19,535
Pension costs	803	773
	<u>20,251</u>	<u>20,308</u>

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

	2024 No.	2023 No.
Average number of employees	1	1
	<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 £14,161 (2023: £13,596).

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

10. Trustees' remuneration and expenses

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

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

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Notes to the financial statements
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11. Tangible fixed assets

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

12. Debtors

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

13. Creditors: Amounts falling due within one year

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

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

14. Statement of funds

Statement of funds - current year

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

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Notes to the financial statements
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14. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Unrestricted funds					
Designated funds					
Management & organisational development	8,000	-	-	-	8,000
International Teams	5,000	6,766	(13,182)	6,416	5,000
Bringing Network Members to the UK	4,000	-	(7,608)	7,608	4,000
Overseas Conferences	5,000	-	-	-	5,000
	<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><u>365,888</u></u>	<u><u>136,787</u></u>	<u><u>(115,813)</u></u>	<u><u>-</u></u>	<u><u>386,862</u></u>

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Notes to the financial statements
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14. Statement of funds (continued)

Designated funds

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

Restricted funds

Restricted funds were held for the following purposes:

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

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

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

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

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

15. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

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

Analysis of net assets between funds - current period

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

Analysis of net assets between funds - prior period

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

Notes to the financial statements
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17. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £803 (2023: £773). No contributions were payable to the fund at the Balance sheet date (2023: £Nil).

18. Related party transactions

During the year the Charity had the following transactions with Lifeline Church (LC), a charity of which A McIntyre is also a Trustee:

- Tithe payments received from LC of £93,382 (2023: £107,653).
- Expenses were recharged from LC totalling £31,268 (2023: £24,118).
- Salary costs were recharged from LC totalling £14,161 (2023: £13,596).
- Expenses were recharged to LC totalling £11,849 (2023: £8,919).
- Salary costs were recharged to LC totalling £17,404 (2023: £20,412).
- At the Balance sheet date LNI were owed a balance of £8,240 by LC (2023: owed a balance of £2,503 to LC).

During the period the Charity had the following transactions with Lifeline Community Projects (LCP), a charity of which A McIntyre served as a Trustee until 6th May 2022:

- Expenses were recharged from LCP totalling £Nil (2023: £63).

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

- Expenses were recharged to CRC totalling £10,444 (2023: £6,854).
- Expenses were recharged from CRC totalling £75 (2023: £126).
- At the Balance sheet date there were no balances outstanding between LNI and CRC (2023: £Nil).