

**Registered number: 06968371**  
**Charity number: 1134473**

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

**Unaudited**

**Trustees' report and financial statements**  
**for the year ended 31 March 2025**

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

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

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

**Trustees**

L November  
M Baiden  
A McIntyre

**Company registered number**

06968371

**Charity registered number**

1134473

**Registered office**

Lifeline House  
25 Neville Road  
Dagenham  
Essex  
RM8 3QS

**Company secretary**

J Singleton

**Accountants**

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

**Bankers**

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

HSBC Bank plc  
9 Market Place  
Romford  
Essex  
RM1 3AF

**Independent Examiner**

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

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

**Trustees' report**  
**for the year ended 31 March 2025**

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

**Objectives and activities**

**a. Policies and objectives**

The Charity's objects are:

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

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

**b. Volunteers**

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

**Achievements and performance**

**a. Review of activities**

**LifeLine Network International**

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

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

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

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

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

**Achievements and performance (continued)**

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

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

**Country Reports**

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

*Dominica and St. Martin, Caribbean*

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

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

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

*Kenya*

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

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

*Peru*

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

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

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

**Lifeline Network International**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2025**

**Achievements and performance (continued)**

*Sierra Leone*

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

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

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

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

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

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

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

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

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

*Ukraine*

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

*Zimbabwe*

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

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

**Lifeline Network International**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2025**

**Achievements and performance (continued)**

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

**International Visits/Communication**

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

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

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

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

**Courses: Parenting course / Doulos Immersion**

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

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

**Communication**

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

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

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

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

**Volunteers**

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

**Lifeline Network International**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2025**

**Achievements and performance (continued)**

**Future Plans**

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

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

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

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

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

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

**b. Review of activities**

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

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

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

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

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



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

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

**Achievements and performance (continued)**

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

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

**Financial review**

**a. Going concern**

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

**b. Results for the year**

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

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

**Structure, governance and management**

**a. Constitution**

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

**b. Methods of appointment or election of Trustees**

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

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

**c. Organisational structure and decision-making policies**

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

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

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

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

**Structure, governance and management (continued)**

**d. Risk management**

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

**Statement of Trustees' responsibilities**

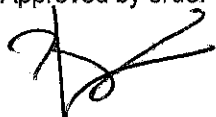
The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

Approved by order of the members of the board of Trustees and signed on their behalf by:



**M Baiden**  
Trustee

Date: 15/8/2025

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

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

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

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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

Signed: *Kreston Reeves LLP*

L Hammond

Dated: 19 August 2025

BSc FCA

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

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

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

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

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

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

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

**Balance sheet**  
**as at 31 March 2025**

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



**M Baiden**  
Trustee

Date: 15/8/2025

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

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

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

**1. General information**

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

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

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

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

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

**2.2 Company status**

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

**2.3 Going concern**

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

**2.4 Income**

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

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

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

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

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

**2. Accounting policies (continued)**

**2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on the following bases:

|                       |                     |
|-----------------------|---------------------|
| Fixtures and fittings | - 25% straight line |
|-----------------------|---------------------|

**2.7 Debtors**

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

**2.8 Cash at bank and in hand**

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

**2.9 Financial instruments**

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

**2.10 Foreign currencies**

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

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

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

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**for the year ended 31 March 2025**

**2. Accounting policies (continued)**

**2.11 Pensions**

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

**2.12 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.13 Liabilities and provisions**

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

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

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

**2.14 Taxation**

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

**2.15 Fund accounting**

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

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

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

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



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**for the year ended 31 March 2025**

**3. Critical accounting estimates and areas of judgement**

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

**4. Income from donations and legacies**

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

**5. Investment income**

|                     | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|---------------------|------------------------------------|-----------------------------|-----------------------------|
| Interest receivable | 9,440                              | 9,440                       | 7,445                       |
|                     | <u>9,440</u>                       | <u>9,440</u>                |                             |
| Total 2024          | <u>7,445</u>                       | <u>7,445</u>                |                             |

**6. Other incoming resources**

|                          | Unrestricted<br>funds<br>2025<br>£ | Total<br>funds<br>2025<br>£ | Total<br>funds<br>2024<br>£ |
|--------------------------|------------------------------------|-----------------------------|-----------------------------|
| Other incoming resources | 1,195                              | 1,195                       | 134                         |
|                          | <u>1,195</u>                       | <u>1,195</u>                |                             |

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

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

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

**8. Analysis of expenditure by activities**

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

**Analysis of direct costs**

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

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**Notes to the financial statements**  
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**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

|                              | <b>Supporting<br/>Communities<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2025<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
|------------------------------|--|---------------------------------------|---------------------------------------|
| Independent examination fees | 2,376  | 2,376                                 | 1,962                                 |
| Total 2024                   | 1,962  | 1,962                                 |                                       |

**9. Staff costs**

|                    | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
|--------------------|-------------------|-------------------|
| Wages and salaries | 20,837            | 19,448            |
| Pension costs      | 863               | 803               |
|                    | <b>21,700</b>     | <b>20,251</b>     |

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

|                                    | <b>2025<br/>No.</b> | <b>2024<br/>No.</b> |
|------------------------------------|---------------------|---------------------|
| <b>Average number of employees</b> | <b>1</b>            | <b>1</b>            |

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

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

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

**10. Trustees' remuneration and expenses**

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

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

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

**11. Tangible fixed assets**

|                          | <b>Fixtures and fittings<br/>£</b> |
|--------------------------|------------------------------------|
| <b>Cost or valuation</b> |                                    |
| At 1 April 2024          | 1,908                              |
| At 31 March 2025         | 1,908                              |
| <b>Depreciation</b>      |                                    |
| At 1 April 2024          | 1,908                              |
| At 31 March 2025         | 1,908                              |
| <b>Net book value</b>    |                                    |
| At 31 March 2025         | -                                  |
| At 31 March 2024         | -                                  |

**12. Debtors**

|                                | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
|--------------------------------|-------------------|-------------------|
| <b>Due within one year</b>     |                   |                   |
| Other debtors                  | 7,162             | 8,240             |
| Prepayments and accrued income | 4,482             | 214               |
|                                | <u>11,644</u>     | <u>8,454</u>      |

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

|                                    | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
|------------------------------------|-------------------|-------------------|
| Other taxation and social security | 22                | 24                |
| Other creditors                    | 4,565             | 3,014             |
| Accruals                           | 2,376             | 1,962             |
|                                    | <u>6,963</u>      | <u>5,000</u>      |

**Lifeline Network International**  
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**Notes to the financial statements**  
**for the year ended 31 March 2025**

**14. Statement of funds**

**Statement of funds - current year**

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

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

**14. Statement of funds (continued)**

**Statement of funds - prior year**

|  | Balance at<br>1 April 2023<br>£ | Income<br>£    | Expenditure<br>£ | Transfers<br>in/out<br>£ | Balance at<br>31 March<br>2024<br>£ |
|--|---------------------------------|----------------|------------------|--------------------------|-------------------------------------|
| <b>Unrestricted funds</b>                            |                                 |                |                  |                          |                                     |
| <b>Designated funds</b>                              |                                 |                |                  |                          |                                     |
| Management & organisational<br>development           | 8,000                           | -              | -                | -                        | 8,000                               |
| International Teams                                  | 5,000                           | 10,935         | (33,391)         | 22,456                   | 5,000                               |
| Bringing Network Members to<br>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>                       |
| <b>General funds</b>                                 |                                 |                |                  |                          |                                     |
| General funds  | <u>347,585</u>                  | <u>100,961</u> | <u>(34,499)</u>  | <u>(63,356)</u>          | <u>350,691</u>                      |
| <b>Total Unrestricted funds</b>                      | <u>369,585</u>                  | <u>112,043</u> | <u>(108,937)</u> | <u>-</u>                 | <u>372,691</u>                      |
| <b>Restricted funds</b>                              |                                 |                |                  |                          |                                     |
| Gifts for LifeLine Nehemiah<br>Projects Sierra Leone | 195                             | 3,508          | (3,699)          | -                        | 4                                   |
| 2YoungLives - Sierra Leone<br>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>                       |
| <b>Total of funds</b>                                | <u>386,862</u>                  | <u>153,607</u> | <u>(118,345)</u> | <u>-</u>                 | <u>422,124</u>                      |

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

**14. Statement of funds (continued)**

*Designated funds*

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

*Restricted funds*

Restricted funds were held for the following purposes:

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

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

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

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

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

**15. Analysis of net assets between funds**

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

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

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

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

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

**17. Related party transactions**

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

- Tithe payments received from LC of £90,885 (2024: £93,382).
- Expenses were recharged from LC totalling £13,837 (2024: £31,268).
- Salary costs were recharged from LC totalling £14,952 (2024: £14,161).
- Expenses were recharged to LC totalling £4,852 (2024: £11,849).
- Salary costs were recharged to LC totalling £18,228 (2024: £17,404).
- At the Balance sheet date LNI were owed a balance of £7,162 by LC (2024: £8,240).

During the year ended 31 March 2024, the Charity had the following transactions with Community Resources for Change (CRC), a charity of which A McIntyre was a Trustee:

- Expenses were recharged to CRC totalling £10,444.
  - Expenses were recharged from CRC totalling £75.
  - At the Balance sheet date there were no balances outstanding between LNI and CRC.
- A McIntyre resigned as Trustee on 19 February 2024.

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