

Charity Registration No. 1134473

Company Registration No. 06968371 (England and Wales)

REGISTRAR'S COPY

Lifeline Network International

Trustees' report and unaudited accounts

For the year ended 31 March 2016

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CHARTERED ACCOUNTANTS

Lifeline Network International

Legal and administrative information

Trustees	L November A McIntyre M Baiden
Secretary	J Singleton
Charity number	1134473
Company number	06968371
Registered office	Lifeline House 25 Neville Road Dagenham Essex RM8 3QS
Independent examiner	Timothy M Moriarty FCA Whittle & Partners LLP The Old Exchange 64 West Stockwell Street Colchester Essex CO1 1HE

Lifeline Network International

Contents

	Page
Trustees' report	1 - 5
Independent examiners' report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 - 16

Lifeline Network International

Trustees' report

For the year ended 31 March 2016

The Trustees present their report and accounts for the year ended 31 March 2016.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective 1 January 2015).

Structure, governance and management

The Charity is a 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

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

L November
A McIntyre
M Baiden

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 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.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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.

Objectives and activities

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.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Lifeline Network International

Trustees' report (continued)

For the year ended 31 March 2016

Overview of activities and achievements

This has been a significant year for LNI, in terms of the organisation's growth and development. There have been a series of fruitful visits between partners across the globe, and a series of successful grant applications.

Sierra Leone: Close of Ebola Response

On 30th September 2015, Lifeline Network International and Lifeline Nehemiah Projects completed the delivery of the joint Ebola response services in partnership with Medair. Throughout the crisis, this consortium was able to deliver lifesaving information to over 80,000 people, teaching about how to stay safe. 12,000 people received essential food and other supplies from our quarantine programme, and 274 people were treated at our Ebola clinic. During the life of the partnership, £ 279,158 came through our accounts.

Sierra Leone: Relaunch of Betteh Tumara Freetown

In October we relaunched the Betteh Tumara Vocational Training Programme which had to be put on hold for a year due to the Ebola crisis. The training is well-underway, with students now on work experience placement.

Sierra Leone: Comic Relief Funding

We received notification that our application for funding from Comic Relief to expand the Betteh Tumara Vocational Training Programme in Freetown was successful. Since the Ebola crisis, the need to enhance the economic growth of the country by reducing unemployment and supplying the labour market with skilled workers is ever more urgent. The Betteh Tumara Freetown Expansion allows us to deliver additional vocational training in hospitality, IT and plumbing, and modules in customer services. We will also offer upskilling for managers, those already employed, and graduates seeking to set up their own business. Work began in October and the first year is well-underway, with students now on work experience placement.

Sierra Leone: Betteh Tumara Punduru

After the success of the Betteh Tumara Freetown project, in an urban setting, LNI and our Sierra Leone partner, Lifeline Nehemiah Projects, were keen to adapt the model for a rural setting. The Betteh Tumara Punduru project seeks to train young people and struggling land owners to improve the quality and quantity of crops and provide access to markets in order to turn subsistence into sustainable farming. The Big Lottery Fund confirmed funding for the programme which will officially start on the 1st July 2016.

Iraq: Bakeries and Fundraising

Last year, in partnership with Wagih Abdelmassih, our Egypt partner, LifeLine secured funding to build bakeries for refugee camps in Kurdistan. The 'Bread of Life Bakery Project' for internally displaced persons began in November. Five bakeries in Irbil and Dohuk are now complete and Wagih hopes to see ten of them completed by the end of 2016.

Wagih's concern for women and girls fleeing slavery and abuse within ISIS led him to consider how to meet their severe emotional and psychological needs. Wagih decided to send a psychologist to train 30 volunteers as counsellors, to support women and girls who escaped from ISIS. LifeLine supported his daughter Martha to raise £1,000 from her school, to fund this project.

Lifeline Network International

Trustees' report (continued)

For the year ended 31 March 2016

Zimbabwe and Sierra Leone: Doulos International

LNI were able to send experienced trainers to Zimbabwe in February and Sierra Leone in March to teach local leaders how to deliver the Doulos programme. Doulos trains community leaders in the skills and develops the attitude necessary for sustain community development. The feedback from the trainees has been very positive so far with two more trips due for each country. At the end of the programme the local leaders will be able to train the next cohort themselves going forward.

Dominica: Victim Support and Tropical Storm Erika Recovery

Lifeline Dominica has continued training victim counsellors to support victims of crime and abuse. After Tropical Storm Erika they responded to various local families' needs and continue to do so. Tina Alfred, who runs girls groups in Dominica, has won a Queen's Young Leaders Award.

PJ Cole: Queen's Young Leaders' Award and One Young World

This year, PJ Cole received his Queen's Young Leaders' Award, which recognises and celebrates exceptional people aged 18-29 from across the Commonwealth, who are taking the lead in their communities and using their skills to transform lives. PJ also travelled to Bangkok, Thailand, to participate and speak at the One Young World Conference, where the most valuable young talent from global and national companies, NGOs, universities and other forward-thinking organisations are joined by world leaders, acting as the One Young World Counsellors.

Mozambique: Funding Received for Literacy/Numeracy Project

In September we received £19733 funding for a literacy/numeracy programme in Mozambique. The project seeks to empower communities in rural Mozambique with the literacy and numeracy skills they need to lift themselves out of poverty, for example, through knowledge and access to better healthcare, agricultural techniques and markets. Presently, the political and social situation in Mozambique has delayed the start of implementation.

Ukraine: Team visit

The Ukraine Team arrived back in the UK on 23rd July, after an amazing week in Kiev with our incredible partners from World Transformation Church and Today's Family. Mikhail Tkachenko lead a team of wonderful hosts who catered for the team's every need, spent time with them, organised their schedule and taught them about the events that have been happening in Ukraine recently. The UK team said: "The country has seen some difficult times in the last year and a half, but we were touched and impressed by the resilience and hope of the people we met. Thank you to our wonderful hosts, you opened our eyes and hearts!"

During their stay, the team visited a home for the elderly where they put on a concert, spent time at a drug and alcohol rehabilitation camp, taught English at a summer school and organised an afternoon of games and learning with children at a centre for refugees from Eastern Ukraine. The team is filled with a sense that this is only the beginning of unity between the UK and Ukraine that will see a lot more in time to come. Everyone returned back to England with a desire to continue what they saw in Ukraine: bringing love, hope and joy and sharing time with disadvantaged or marginalised people.

Zimbabwe: Team visit

A team from the UK returned from Zimbabwe on 5th April, having spent two weeks with our partner organisations there. The team spent one week in Bulawayo with partners George and Josephine Moyo and their church, followed by a week in Harare with partners Lawrence and Portia Muzunzandare. It was a time of encouragement, equipping and empowerment for them to consider the next steps for their communities in Zimbabwe. The expressions of love and care to the team from both churches was overwhelming.

Lifeline Network International

Trustees' report (continued)

For the year ended 31 March 2016

Next Wave Conference

We are passionate about raising leaders and supporting them to change nations. As part of our investment in this, we invited emerging leaders from around the world to East London last month for Lifeline's Next Wave Conference. From 25th September, network members spent ten days of learning with the future leaders emerging within Lifeline Network. Workshops, lectures and group based learning focused on the journey of investing in new leaders, growing and adapting, and out-planting into new communities. It was an incredible time of sharing and being filled with a new energy to work alongside and support global communities in order to create brighter futures.

Global Conferences: Ukraine, St Maarten

Lifeline held two regional conferences, which we hope to continue in order to drive a more localised, decentralised capacity building and support network. LNI's chair and founder, John Singleton, commented on the significance of all the visits this year, which have inspired real progress and real change in the communities, businesses and churches we work with.

International visits

LNI continues to send consultants to various network members for training, evaluation and development. During this financial year, teams have visited the following nations: Sierra Leone, Zimbabwe, Mozambique, Malawi, Peru, St Maarten and Philippines.

In addition to the Next Wave conference, this year the UK received visits from partners from Ukraine, USA, Sierra Leone and Dominica.

Two members of the network from Peru spent the year in the UK with their family, to experience and learn all of the training courses and development programmes that Lifeline offer in order to develop a growth strategy for Peru in the years to come.

Financial review

During the year LNI have received income both in the form of grants and also gifts and donations.

Grants totalling £263,358 were received to fund projects including a vocational training programme in Sierra Leone, an Ebola quarantining programme in Sierra Leone and a Literacy & Numeracy project in Mozambique.

Gifts and donations received came mainly from LifeLine Church (£154,939) and there were also restricted gifts of £44,540 made towards the charity's work in Dominica and the Nehemiah Home in Sierra Leone.

At the year end the charity's reserves include a balance of £70,615 of restricted funds which comprise unexpended balances of grants and donations held for specific purposes. These include the vocational training programme in Sierra Leone and the Mozambique literacy project.

The charity's reserves also include £91,482 of designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes, including both an agricultural training programme and vocational training programme in Sierra Leone, the Mozambique literacy project, a conference for our overseas partners, the Doulos International training programme and international teams.

Currently we are applying for grants to cover some of the ongoing expenditure of the Bettah Tumara Punduru (Big Lottery Fund) and Bettah Tumara Freetown Extension (Comic Relief) projects, which isn't covered by existing funding. We have submitted several applications to various trusts and are awaiting responses.

Lifeline Network International

Trustees' report (continued)

For the year ended 31 March 2016

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.

Plans for the future

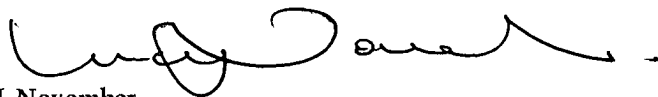
LNI has embarked on a strategy to assist our Network partners in their bid to raise up the next tier of leaders. Doulos International is a programme developed by LNI which trains character skills amongst upcoming leaders. LNI has sent 4 teams of trainers, two teams to Zimbabwe and two teams to Sierra Leone since the start of the 2016. We will continue by sending a third team to both countries during the Autumn and a final team in Spring 2017.

LNI will send a second team to Iraq in October to build on the work conducted by the team sent in June.

Preparations are underway for the next international conference which will take place in London in May 2017 and will include representatives from all across the Network.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board of Trustees



L November

Trustee

Dated: 12 December 2016

Lifeline Network International

Independent examiner's report

To the Trustees of Lifeline Network International

I report on the accounts of the Charity for the year ended 31 March 2016, which are set out on pages 7 to 16.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of Lifeline Network International for the purposes of company law, are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011, the 2011 Act, and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of .

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Timothy M Moriarty FCA
Whittle & Partners LLP
The Old Exchange
64 West Stockwell Street
Colchester
Essex
CO1 1HE

Dated: 12 December 2016

Lifeline Network International

Statement of financial activities including income and expenditure account

For the year ended 31 March 2016

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2016 £	Total 2015 £
<u>Incoming resources from generated funds</u>						
Donations and legacies	2	159,898	-	307,898	467,796	495,506
Investment income	3	238	-	-	238	391
Total incoming resources		160,136	-	307,898	468,034	495,897
<u>Resources expended</u>						
Charitable activities	4					
Charitable activities		90,920	24,122	280,740	395,782	587,747
Governance costs		1,200	-	-	1,200	1,158
Total resources expended		92,120	24,122	280,740	396,982	588,905
Net incoming/(outgoing) resources before transfers		68,016	(24,122)	27,158	71,052	(93,008)
Gross transfers between funds		3,278	(22,778)	19,500	-	-
Net income/(expenditure) for the year/ Net movement in funds		71,294	(46,900)	46,658	71,052	(93,008)
Fund balances at 1 April 2015		77,058	138,382	23,957	239,397	332,405
Fund balances at 31 March 2016		148,352	91,482	70,615	310,449	239,397

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Lifeline Network International

Balance sheet

As at 31 March 2016

Company registration no. 06968371

	Notes	2016 £	£	2015 £	£
Fixed assets					
Tangible assets	7		396		1,306
Current assets					
Debtors	8	39,813		20,379	
Cash at bank and in hand		365,776		282,179	
		<u>405,589</u>		<u>302,558</u>	
Creditors: amounts falling due within one year	9	<u>(95,536)</u>		<u>(64,467)</u>	
Net current assets			<u>310,053</u>		<u>238,091</u>
Total assets less current liabilities			<u><u>310,449</u></u>		<u><u>239,397</u></u>
Income funds					
Restricted funds	10	70,615		23,957	
Designated funds	11	91,482		138,382	
Unrestricted funds		<u>148,352</u>		<u>77,058</u>	
			<u><u>310,449</u></u>		<u><u>239,397</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2016. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The accounts were approved by the Board on 12 December 2016



L November
Trustee

Lifeline Network International

Notes to the accounts

For the year ended 31 March 2016

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (effective 1 January 2015), and the Companies Act 2006.

1.2 Incoming resources

Donations, legacies and other forms of voluntary income are recognised as incoming resources when receivable, except insofar as they are incapable of financial measurement.

Deferred income represents amounts received for future periods where:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income and any other form of income is accounted for on an accruals basis.

1.3 Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Direct charitable expenditure is allocated to the relevant project or mission outreach as shown on the statement of financial activities. Administrative expenditure is classified according to the nature of the cost.

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures, fittings & equipment	25% straight line
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1.5 Foreign currency translation

Transactions denominated in foreign currencies are recorded at the rate ruling at the date of the transaction.

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. All differences are included in net outgoing resources.

Lifeline Network International

Notes to the accounts (continued)

For the year ended 31 March 2016

1 Accounting policies

(Continued)

1.6 Accumulated funds

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

1.7 Financial instruments

Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost.

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction.

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
Donations and gifts	159,880	44,540	204,420	195,496
Grants - Big Lottery Fund	-	34,362	34,362	111,220
Grants - other organisations	-	228,996	228,996	188,389
Foreign currency (gains)/losses	18	-	18	401
	<u>159,898</u>	<u>307,898</u>	<u>467,796</u>	<u>495,506</u>

3 Investment income

	2016 £	2015 £
Interest receivable	<u>238</u>	<u>391</u>

Lifeline Network International

Notes to the accounts (continued)

For the year ended 31 March 2016

4 Total resources expended

	Depreciation	Other costs	Total 2016	Total 2015
	£	£	£	£
Charitable activities	529	395,253	395,782	587,747
Governance costs	-	1,200	1,200	1,158
	<u>529</u>	<u>396,453</u>	<u>396,982</u>	<u>588,905</u>

Governance costs includes payments to the examiners of £1,200 (2015: £1,158) for independent examination fees.

Analysis of Charitable activities resources expended:

	Total 2016	Total 2015
	£	£
Printing, postage and stationery	388	413
Telephone and fax	1,330	3,937
Travel and hospitality	4,025	3,734
Trips and travel	64,361	82,880
Legal and professional	-	723
Consultancy fees	3,617	9,214
Computer software and maintenance	20,753	3,722
Conferences and training	5,918	9,324
Project expenditure	268,148	364,442
Office expenses	311	4,504
Gifts	25,032	70,664
Bad debts written off	-	30,322
Sundry expenses	194	33
Subscriptions	965	1,082
Bank charges	211	1,839
Depreciation of tangible fixed assets	529	914
	<u>395,782</u>	<u>587,747</u>

Lifeline Network International

Notes to the accounts (continued)

For the year ended 31 March 2016

5 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or were reimbursed any expenses during the year.

One trustee, Mark Baiden, is also a director of One Stop Cloud Limited, to which Lifeline Network International paid £20,407 (2015: £1,092) for IT services during the year.

6 Employees

Number of employees

The average monthly number of employees during the year was:

	2016 Number	2015 Number
Charitable activities	3	4

Employment costs

	2016 £	2015 £
Wages and salaries	84,954	68,021
Social security costs	2,273	1,790
	<u>87,227</u>	<u>69,811</u>

There were no employees whose annual remuneration was £60,000 or more.

Lifeline Network International

Notes to the accounts (continued)

For the year ended 31 March 2016

7 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2015	4,134
Disposals	(2,226)
At 31 March 2016	1,908
Depreciation	
At 1 April 2015	2,828
On disposals	(1,845)
Charge for the year	529
At 31 March 2016	1,512
Net book value	
At 31 March 2016	396
At 31 March 2015	1,306

8 Debtors	2016 £	2015 £
Other debtors	32,740	15,648
Prepayments and accrued income	7,073	4,731
	39,813	20,379

9 Creditors: amounts falling due within one year	2016 £	2015 £
Other creditors	88	1,015
Accruals and deferred income	95,448	63,452
	95,536	64,467

Lifeline Network International

Notes to the accounts (continued)

For the year ended 31 March 2016

10 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2015	Movement in funds		Balance at 31 March 2016
	£	Income & transfers	Expenditure	£
		£	£	
Big Lottery Fund - Sierra Leone - Freetown training programme	5,000	34,362	(37,261)	2,101
Medair - Ebola quarantining programme	1,682	114,769	(116,451)	-
Comic Relief - Sierra Leone - Freetown - extension to training programme	-	112,994	(96,746)	16,248
Other funds	4,999	3,144	(4,689)	3,454
Mozambique Literacy	-	19,733	-	19,733
Sponsored run for Sierra Leone	6,137	-	-	6,137
Gifts for Lifeline Nehemiah Projects	6,139	14,190	(7,970)	12,359
Gifts for Dominica	-	17,623	(17,623)	-
Christmas Special Offering	-	10,583	-	10,583
	<u>23,957</u>	<u>327,398</u>	<u>(280,740)</u>	<u>70,615</u>

Lifeline Network International

Notes to the accounts (continued)

For the year ended 31 March 2016

11 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Balance at 1 April 2015	Expenditure	Transfers	Balance at 31 March 2016
	£	£	£	£
Mentoring & income generation for Childheaders - Zimbabwe	18,444	-	(18,444)	-
Betteh Tumara Freetown extension	19,500	-	(3,500)	16,000
Training agricultural trainers - Malawi	10,000	-	(10,000)	-
Literacy & numeracy training - Mozambique	27,438	-	(11,706)	15,732
Microfinance for income generation	10,000	-	(10,000)	-
Emergency appeal reserve	15,000	-	(15,000)	-
International conference	30,000	(17,675)	(12,325)	-
UK Doulos	-	-	10,000	10,000
Punduru Sierra Leone - Agricultural training programme	-	-	22,750	22,750
Other funds	8,000	(6,447)	25,447	27,000
	<u>138,382</u>	<u>(24,122)</u>	<u>(22,778)</u>	<u>91,482</u>

All balances remaining at the year end relate to planned/budgeted expenditure for 2016/17 as defined by the trustees.

Any transfers into or out of these funds are adjustments to arrive at said balances.

12 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fund balances at 31 March 2016 are represented by:				
Tangible fixed assets	396	-	-	396
Current assets	243,492	91,482	70,615	405,589
Creditors: amounts falling due within one year	(95,536)	-	-	(95,536)
	<u>148,352</u>	<u>91,482</u>	<u>70,615</u>	<u>310,449</u>

Lifeline Network International

Notes to the accounts (continued)

For the year ended 31 March 2016

13 Related parties

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 £89,939 (2015: £93,267)
- Contribution towards conference costs received from LC of £15,000 (2015: £nil)
- Other gifts received from LC of £59,458.29 (2015: £nil)
- Expenses were recharged from LC totalling £26,016 (2015: £11,809)
- Rent charge for use of LifeLine House from LC of £7,360 (2015: £nil)
- Salary costs were recharged from LC totalling £40,091 (2015: £36,179)
- Expenses were recharged to LC totalling £14,847 (2015: £26,429)

During the year the charity had the following transactions with Lifeline Community Projects (LCP), a charity of which A McIntyre is also a trustee:

- Expenses were recharged from LCP totalling £7,240 (2015: £8,688)
- Expenses were recharged to LCP totalling £10,128 (2015: £10,913)
- The balance due (to)/from LCP at the year end was £nil (2015: (£1,015))

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 £197 (2015: £nil)
- Expenses were recharged from CRC totalling £228 (2015: £nil)