

Charity Registration No. 1134473

Company Registration No. 06968371 (England and Wales)

REGISTRAR'S COPY

Lifeline Network International
Annual report and unaudited financial statements
for the year ended 31 March 2017

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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

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Lifeline Network International

Trustees' report (including directors' report)

For the year ended 31 March 2017

The Trustees present their report and accounts for the year ended 31 March 2017.

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 "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)" (as amended for accounting periods commencing from 1 January 2016)

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.

Overview of activities

Country reports

Sierra Leone: Betteh Tumara Freetown

The Betteh Tumara Freetown project is a vocational training programme aimed at providing young people with an income generating vocational skill. The programme includes mentoring, literacy, numeracy, enterprise, IT and customer service training and work experience placement. BTF is funded by Big Lottery and Comic Relief. In September 2016 we recruited our forth cohort of students bring the student number to 549 since 2012. In February 2017 we graduated 317 students of the class of 2016 (the first class completed since Ebola). In a country of 70% youth un/underemployment (2016 United Nations Development Programme) of these graduates, 75% claim they are now employed and 73% have had an increase in their income since completing the programme. Also in February, we held our first Employer Consortium event, which brought together 28 employers who have received our students for placement or employment or accessed our management and employee upskilling services. The feedback from employers was very positive.

Sierra Leone: Betteh Tumara Punduru

In July 2016, The Big Lottery Funded project, Betteh Tumara Punduru commenced. This 4-year project seeks to train young people and struggling landowners to improve the quality and quantity of crops and to provide access to markets in order to turn subsistence farming into sustainable farming. Education programmes such as business skills, literacy and numeracy classes, farmer field schools, with embedded mentoring and support for women and disabled villagers in human rights are bringing a new, fresh appreciation of the value of education to everyday life in Punduru.

The Project Manager and his wife re-located to the village from Freetown, and the local community are already reporting enhanced confidence and hope, and a greater appreciation of the value of managing their income wisely. The project is not only addressing poverty, but also social, economic, domestic and legal issues faced by the people.

Lifeline Network International

Trustees' report (continued)(including directors' report)

For the year ended 31 March 2017

Iraq: Team visit

In June 2016, a small team joined partners from Egypt to travel to Iraq, to support the work of LifeLine Iraq. They spent time with displaced people in the camps, ran children's and young people's events and worked alongside medics. They visited the bakeries set up by LifeLine Iraq to see how bread gets to families in the camps. Despite language challenges (English - Arabic - Kurdish!) this was a highly successful visit in terms of cementing the working partnership between LNI, partners in Egypt and LifeLine Iraq, and a further team is now planned for late 2017.

Dominica: Roll-out of creative arts course supporting hope and peace

Peaced Together, a creative arts course, was created and devised by LNI member, Heidi Singleton. Using a variety of themed craft projects, the course encourages participants to reflect on their lives and set out on a personal journey from brokenness to hope. Requested by LifeLine Ministries Dominica, staff from London ran a 'train-the-trainer' course for 20 people on the island in November 2016. Following this successful event, there are now three courses running (in the capital and beyond), with several in the pipeline for next year.

Mozambique: Literacy/Numeracy Project takes shape

In March 2015, the Network grieved the passing of Anacleto Luis Ferrao, our friend of over 20 years. Anacleto's passing left us unsure if we would continue to work in Mozambique. We were keen to build relationship with Godfrey Bhodyera, who had been Anacleto's administrator and close friend. With the support of a Fellowship from the Commonwealth Scholarship Commission, LNI was able to bring the Godfrey to the UK for a month-long period of training and of building strong relationship with other members of the Network. Capacity-building training was provided for him and LNI is pleased to report that the scheduled programme for literacy/numeracy training to empower communities in rural Mozambique has now commenced. Its aim is to provide the skills necessary to access better healthcare, agricultural techniques and markets.

Zimbabwe: Team visit

A team of eleven from the UK visited our partner organisations in Bulawayo and Harare for two weeks, returning in April 2016. They spent one week with George and Josephine Moyo and their church in Bulawayo and a second week with partners Lawrence and Portia Muzunzandare, who are located in Chitungwiza, a high-density dormitory town just outside Harare. The team brought with it medical and educational expertise and was able to encourage and equip the partners and their organisations, both of whom are considering the next steps for their communities in Zimbabwe.

Zimbabwe and Sierra Leone: Doulos International

Following on from the training provided last year on the Doulos International programme, a further four visits from experienced trainers were undertaken in 2016 to Zimbabwe and Sierra Leone (two to each nation). The programme trains and develops community leaders in the skills and attitudes necessary for sustaining community development. Although setting up the mentoring aspect of the programme proved challenging in both locations, the success of this aspect of the course has been welcomed by community leaders, particularly in Zimbabwe, where the team have asked to have the mentoring support extended. It is anticipated that, going forward, community leaders will be able to train the next cohort themselves.

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, Peru, St. Maarten, Kenya, Ghana, Ukraine, Liberia and Dominica.

The cross-pollination of visits from overseas to the UK also continues, with visits this year by partners from Sierra Leone, Dominica and Mozambique.

Lifeline Network International

Trustees' report (continued)(including directors' report)

For the year ended 31 March 2017

Achievements and performance

Financial review

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

Grants were received from Big Lottery and Comic Relief to fund a vocational training programme in Freetown, Sierra Leone and from Big Lottery to fund an agricultural training programme in Punduru, Sierra Leone.

Gifts and donations received came mainly from LifeLine Church and there were also restricted gifts made towards the charity's work in Dominica and the Nehemiah Home in Freetown, Sierra Leone.

At the year end the charity's reserves include a balance of £70,299 of restricted funds which comprise unexpended balances of grants and donations held for specific purposes. These include the agricultural and vocational training programmes in Sierra Leone.

The charity's unrestricted reserves of £241,727 also include £98,681 of designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes, including both the agricultural training programme and vocational training programmes in Sierra Leone, a conference for our overseas partners, the Doulos International training programme and international teams.

The charitable company seeks to maintain adequate reserves to cover anticipated management and administrative expenses. The reserves currently held by the charity are sufficient to cover future development and therefore the charity is currently in line with the reserves policy.

The funding that the charity currently receives from Comic Relief and Big Lottery for projects in Freetown, Sierra Leone is due to end in September 2018. The trustees are in discussion as to how the charity will continue the work it has pioneered in Sierra Leone without this funding.

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

Plans for the future

The next International Conference, based in central Wales, is moving closer, with preparations now fully under way. Planned for May – June 2017, all overseas partners, as well as UK based partners, are invited.

The deferred second team visit to Iraq is now scheduled to go ahead in autumn 2017.

One of LNI's UK-based partners is currently fund raising for a small peer support programme for pregnant teens in Sierra Leone.

The strategy to assist our Network partners in their bid to raise up the next tier of leaders continues by a variety of routes. Following on from the year-long secondment of two partners and their family from Peru to the UK, LNI continues to investigate options to develop the immersion concept further. The aim would be for partners to spend extended periods in the UK to experience and learn all of the training courses and development programmes that LifeLine offer, in order to develop strategies for their own nations.

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

Lifeline Network International

Trustees' report (continued)(including directors' report)

For the year ended 31 March 2017

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 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.

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

The Trustees' report was approved by the Board of Trustees.

L November

Trustee

Dated: 29 November 2017



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 2017, which are set out on pages 6 to 19.

Respective responsibilities of Trustees and examiner

The Charity's 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 ICAEW.

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 next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (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 section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (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
ICAEW
Whittle & Partners LLP
The Old Exchange
64 West Stockwell Street
Colchester
Essex
CO1 1HE

Dated: 29 November 2017

Lifeline Network International

Statement of financial activities including income and expenditure account

For the year ended 31 March 2017

	Notes	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
<u>Income from:</u>					
Donations and legacies	3	98,141	333,885	432,026	467,778
Investments	4	142	-	142	238
Total income		98,283	333,885	432,168	468,016
<u>Expenditure on:</u>					
Charitable activities	5	87,865	344,445	432,310	396,982
Net incoming/(outgoing) resources before transfers		10,418	(10,560)	(142)	71,034
Gross transfers between funds		(10,244)	10,244	-	-
Net income/(expenditure) for the year/ Net incoming/(outgoing) resources		174	(316)	(142)	71,034
<u>Other recognised gains and losses</u>					
Other gains or losses	9	1,719	-	1,719	18
Net movement in funds		1,893	(316)	1,577	71,052
Fund balances at 1 April 2016		239,834	70,615	310,449	239,397
Fund balances at 31 March 2017		241,727	70,299	312,026	310,449

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

All income and expenditure derive from continuing activities.

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 2017

Company registration no. 06968371

	Notes	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	10		203		396
Current assets					
Debtors	12	82,257		39,811	
Cash at bank and in hand		338,203		365,777	
		<u>420,460</u>		<u>405,588</u>	
Creditors: amounts falling due within one year	13	<u>(108,637)</u>		<u>(95,535)</u>	
Net current assets			311,823		310,053
Total assets less current liabilities			<u>312,026</u>		<u>310,449</u>
Income funds					
Restricted funds	14		70,299		70,615
<u>Unrestricted funds</u>					
Designated funds	15	98,681		91,482	
General unrestricted funds		<u>143,046</u>		<u>148,352</u>	
			241,727		239,834
			<u>312,026</u>		<u>310,449</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 2017. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' responsibilities for ensuring that the charity 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 provisions applicable to companies subject to the small companies' regime.

The accounts were approved by the Trustees on 29 November 2017

L November
Trustee



Lifeline Network International

Notes to the financial statements

For the year ended 31 March 2017

1 Accounting policies

Charity information

Lifeline Network International is a private company limited by guarantee incorporated in England and Wales. The registered office is Lifeline House, 25 Neville Road, Dagenham, Essex, RM8 3QS.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's [governing document], the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 March 2017 are the first accounts of Lifeline Network International prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise 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.

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.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Lifeline Network International

Notes to the financial statements (continued)

For the year ended 31 March 2017

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/ (expenditure) for the year.

Lifeline Network International

Notes to the financial statements (continued)

For the year ended 31 March 2017

1 Accounting policies

(Continued)

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt. Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital. Investments, including those in subsidiary undertakings are held at fair value at the balance sheet date, with gains and losses being recognised within income and expenditure. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes, deferred income and provisions. Assets and liabilities held in foreign currencies are translated to GBP at the balance sheet date at an appropriate year end exchange rate.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Lifeline Network International

Notes to the financial statements (continued)

For the year ended 31 March 2017

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2017	Total 2016
	£	£	£	£
Donations and gifts	98,141	22,014	120,155	204,420
Grants receivable	-	311,871	311,871	263,358
	<u>98,141</u>	<u>333,885</u>	<u>432,026</u>	<u>467,778</u>
For the year ended 31 March 2016	<u>159,880</u>	<u>307,898</u>		<u>467,778</u>
Grants receivable for core activities				
Comic Relief	-	142,652	142,652	93,494
Big Lottery	-	164,363	164,363	34,362
Medair	-	-	-	114,769
Other	-	4,856	4,856	20,733
	<u>-</u>	<u>311,871</u>	<u>311,871</u>	<u>263,358</u>

4 Investments

	2017	2016
	£	£
Interest receivable	<u>142</u>	<u>238</u>

Lifeline Network International

Notes to the financial statements (continued)

For the year ended 31 March 2017

5 Charitable activities

	2017 £	2016 £
Staff costs	76,178	87,227
Depreciation and impairment	192	529
Project expenditure	261,842	218,727
Gifts	41,993	30,666
Travel, conferences and training	9,318	50,634
Office and IT costs	41,527	7,999
	<u>431,050</u>	<u>395,782</u>
Share of governance costs (see note 6)	1,260	1,200
	<u>432,310</u>	<u>396,982</u>

6 Support costs

	Support costs £	Governance costs £	2017 £	2016 £	Basis of allocation
Examiner's fees	-	1,260	1,260	1,200	Governance
	<u>-</u>	<u>1,260</u>	<u>1,260</u>	<u>1,200</u>	
Analysed between Charitable activities	-	1,260	1,260	1,200	
	<u>-</u>	<u>1,260</u>	<u>1,260</u>	<u>1,200</u>	

Governance costs includes amounts payable to the examiners of £1,260 (2016: £1,200) for independent examination fees.

7 Trustees

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

A Trustee, Mark Baiden, is also a director of One Stop Cloud Limited, to which Lifeline Network International paid £1,560 (2016: £20,407) for IT services during the year. The same Trustee is also a director of Kweku Consulting Limited, to which Lifeline Network International paid £1,610 (2016 : £nil) for IT services during the year.

Lifeline Network International

Notes to the financial statements (continued)

For the year ended 31 March 2017

8 Employees

Number of employees

The average monthly number employees during the year was:

	2017 Number	2016 Number
	2	2
	<u>2</u>	<u>2</u>
Employment costs	2017	2016
	£	£
Wages and salaries	76,178	84,954
Social security costs	-	2,273
	<u>76,178</u>	<u>87,227</u>

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

There are no employees who received total employee benefits of more than £60,000.

9 Other gains or losses

	2017	2016
	£	£
Foreign exchange gains	1,719	18
	<u>1,719</u>	<u>18</u>

Lifeline Network International

Notes to the financial statements (continued)

For the year ended 31 March 2017

10 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2016	1,908
At 31 March 2017	1,908
Depreciation and impairment	
At 1 April 2016	1,513
Depreciation charged in the year	192
At 31 March 2017	1,705
Carrying amount	
At 31 March 2017	203
At 31 March 2016	396

11 Financial instruments

	2017 £	2016 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	78,686	32,738
Carrying amount of financial liabilities		
Measured at amortised cost	108,637	95,535

12 Debtors

	2017 £	2016 £
Amounts falling due within one year:		
Other debtors	78,686	32,738
Prepayments and accrued income	3,571	7,073
	82,257	39,811

Lifeline Network International

Notes to the financial statements (continued)

For the year ended 31 March 2017

13 Creditors: amounts falling due within one year

	2017	2016
	£	£
Other creditors	1,014	88
Accruals and deferred income	107,623	95,447
	<u>108,637</u>	<u>95,535</u>

Lifeline Network International

Notes to the financial statements (continued)

For the year ended 31 March 2017

14 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:

	Movement in funds			
	Balance at 1 April 2016	Income & Expenditure transfers	Transfers	Balance at 31 March 2017
	£	£	£	£
Big Lottery Fund - Sierra Leone - Freetown - vocational training programme grant	2,101	65,807	(61,665)	6,243
Comic Relief - Sierra Leone - Freetown - extension to training programme grant	16,248	142,652	(145,947)	12,953
Big Lottery Fund - Sierra Leone - Punduru - agriculture training programme grant	-	98,555	(74,932)	23,623
Punduru project - other funding	-	4,857	(938)	21,813
Trust fund - grants	2,000	-	-	2,000
Mozambique Literacy and Numeracy project - grant	19,733	-	(19,733)	-
Ebola appeal - Sierra Leone	1,454	-	(1,454)	-
Sponsored run for Sierra Leone	6,137	-	(6,137)	-
Gifts for Lifeline Nehemiah Projects Sierra Leone	12,359	10,444	(19,136)	3,667
Gifts for Dominica	-	7,666	(7,666)	-
Gifts for Iraq	-	1,109	(1,109)	-
Gifts for individuals in need	-	2,795	(2,795)	-
Christmas Special Offering	10,583	-	(7,650)	-
	<u>70,615</u>	<u>333,885</u>	<u>(344,445)</u>	<u>70,299</u>

At 31 March 2017 restricted funds were held for the following purposes:

- £6,243 received from Big Lottery for a 6 year vocational training programme in Freetown, Sierra Leone.
- £12,953 received from Comic Relief for a 3 year extension to the above programme in Freetown.
- £23,623 of Big Lottery funding for a 4 year agricultural training programme in Punduru, Sierra Leone.
- £21,813 of LNI reserves to be used for the above programme in Punduru.
- £2,000 received from the CB & HH Taylor Trust to be used for children in child headed families.
- £3,667 received as gifts from individuals, for use at the Nehemiah Home in Freetown, Sierra Leone.

Lifeline Network International

Notes to the financial statements (continued)

For the year ended 31 March 2017

14 Restricted funds

(Continued)

The transfer of £17,894 is to cover the amount that we agreed with Big Lottery that LNI would contribute towards year 1 of the agricultural training programme in Punduru, Sierra Leone.

The £7650 transferred out of restricted funds was part of the gifts that had been given as a Special Offering at Christmas 2015 and had been shown as restricted in error - the offering was to be used general LNI expenditure, rather than sent overseas to a particular partner.

Lifeline Network International

Notes to the financial statements (continued)

For the year ended 31 March 2017

15 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 31 March 2017 £
	Balance at 1 April 2016 £	Expenditure £	Transfers £	Transfers £	
Betteh Tumara Freetown extension	16,000	-	-	16,000	32,000
Literacy & numeracy training - Mozambique	15,732	-	-	(15,732)	-
Management & organisational development	8,000	-	-	-	8,000
International conference	-	21,423	(1,422)	-	20,001
UK Doulos	10,000	-	-	-	10,000
International Doulos	5,000	2,908	(4,851)	1,943	5,000
International Teams	5,000	-	-	-	5,000
Bringing network members to the UK	4,000	-	(146)	146	4,000
Overseas conferences	5,000	-	-	-	5,000
Punduru Sierra Leone - agriculture training programme	22,750	-	-	(13,070)	9,680
	<u>91,482</u>	<u>24,331</u>	<u>(6,419)</u>	<u>(10,713)</u>	<u>98,681</u>

All balances remaining at the year end relate to planned/budgeted expenditure for 2017/18 as defined by the trustees.

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

At 31 March 2017 funds were designated for the following projects:

- £32,000 of LNI reserves were set aside for the vocational training programme extension in Freetown, Sierra Leone.
- £20,001 was set aside for the costs incurred in running a conference in London in June 2017 for our overseas partners.
- £9,680 was for the agricultural training programme in Punduru, Sierra Leone.
- Other amounts were designated to cover the anticipated costs of bringing overseas partners to the UK to participate in our Doulos training programme, to run overseas conferences for our partners, to send trainers from the UK to run the Doulos programme in Sierra Leone and Zimbabwe, to send teams from the UK to work with our partners and to aid management development.

Lifeline Network International

Notes to the financial statements (continued)

For the year ended 31 March 2017

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2017 are represented by:			
Tangible assets	203	-	203
Current assets/(liabilities)	241,524	70,299	311,823
	<u>241,727</u>	<u>70,299</u>	<u>312,026</u>

17 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2017 £	2016 £
Aggregate compensation	<u>40,091</u>	<u>40,091</u>

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

- Tithe payments received from LC of £93,040 (2016: £89,939)
- Contribution towards conference costs received from LC of £17,673 (2016: £15,000)
- Other gifts received from LC of £nil (2016: £59,458)
- Expenses were recharged from LC totalling £10,291 (2016: £26,016)
- Rent charge for use of LifeLine House from LC of £2,987 (2016: £7,360)
- Salary costs were recharged from LC totalling £52,555 (2016: £40,091)
- Expenses were recharged to LC totalling £13,720 (2016: £14,847)

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 £46,632 (2016: £7,240)
- Expenses were recharged to LCP totalling £905 (2016: £10,128)
- The balance due to LCP at the year end was £72 (2016: nil)

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 £39 (2016: £197)
- Expenses were recharged from CRC totalling £nil (2016: £228)