

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 2020**



**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 2020**

**Trustees**

L November  
M Baiden  
A McIntyre

**Company registered number**

06968371

**Charity registered number**

1134473

**Registered office**

Lifeline House  
25 Neville Road  
Dagenham  
Essex  
RM8 3QS

**Company secretary**

J Singleton

**Accountants**

Kreston Reeves LLP  
Chartered Accountants  
Montague Place  
Quayside  
Chatham Maritime  
Chatham  
Kent  
ME4 4QU

**Bankers**

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

HSBC Bank plc  
9 Market Place  
Romford  
Essex  
RM1 3AF

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

**Trustees' report**  
**for the year ended 31 March 2020**

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The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2019 to 31 March 2020. 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**

We are very pleased that we continue to be supported by volunteers who regularly assist in the office and connect with the rest of the network.

**Achievements and performance**

**a. Review of activities**

*LifeLine International*

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

The Trustees have continued to emphasise the importance of regular, informative and thought-provoking communication this year. A monthly News Flash goes out, recipients are encouraged to send in articles for publications within it and further partner 'cross-pollination' visits between Network members have taken place.

At the close of the year, all nations in the Network are facing the challenge of the coronavirus pandemic. The 'lockdown' situation has presented serious challenges to everyone globally and we cannot predict what things will look like in the months ahead. Many members face exceptional hardship as the infection threatens to add another layer of trauma over the lack of fresh water and paucity of electricity, with rising prices for food and for data to connect digitally.

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

**Trustees' report (continued)**  
**for the year ended 31 March 2020**

**Achievements and performance (continued)**

However, the Trustees are very clear that, as the world settles into new ways of 'being', we should look to the future with a strong commitment to one another, and with expectations of growth and development (rather than regret and decline). We anticipate the blossoming of creative approaches to come forth.

*Doulos Immersion*

Following the decision by the Trustees to extend invitations to a number of Network partners to join the Doulos Immersion scheme, the whole Williams family from Sierra Leone completed their year in London, as did the two men from Kenya, and, after graduating, all returned safely home in July 2019. In their place, in October 2019, a further three students arrived: one from Peru and two from Zimbabwe. They are staying with partner families in East London for the whole year, experiencing life in the UK and undertaking training in a variety of capacities.

They are half-way through their year and have had exposure to a wide range of training opportunities, with our Spanish speaking student making enormous progress in English! They have spent a large proportion of their time in community-led projects, preparing them for their in-country work on their return home.

One further student from Mozambique had been attempting to join the Doulos Immersion programme, and he finally arrived for a shortened, 8 week visit in January 2020. He brought valuable insight from a member perspective, is keen to see greater cross-pollination across the Network and has communicated with everyone to encourage a closer collaboration.

*2 Young Lives*

Our UK partner, Lucy November, has been delighted to report that further funding has come for the project supporting teenage mums in Sierra Leone, where 1 in 10 pregnant teens will die in childbirth. Working with Sierra Leonean national Mangenda Kamara, they have a programme of mentoring that is successfully saving lives of mums and babies. The programme has two parts: the first supports the pregnancy and delivery and the second enables pregnant teenagers to start a small business which provides a small amount of money to eat well for the pregnancy and makes them less vulnerable to sexual exploitation and child marriage. An example of a business is making and selling butterscotch sweets.

A further plan is to develop a wedding dress hire shop in Freetown. A recent small slice of funding is being used to build the actual shop! The business will help the on-going costs of running teams of mentors who work closely with the teenagers, through pregnancy and the delivery of their baby, and beyond to support their young child. Wedding dresses and accessories are being sourced across the Network.

A group of spritely people in the UK undertook the notorious "3 Peaks Challenge" – a weekend climbing the main peaks in England, Wales and Scotland – in order to fund raise for the project. Another group hosted an 'African Evening', complete with meal and entertainment to support the project.

In September 2019, Mangenda flew to London to join with Lucy in presenting the project to Kings College London's Global Health Institute at their 'GLOW' conference.

As part of the further roll out of the programme, Lucy and Mangenda travelled to Bumpe in Bo District in November 2019, to set up a new team of mentors.

*Country Reports*

*Dominica and St. Martin, Caribbean*

Partners in Dominica, LifeLine Ministries, report that despite the passage of time since Hurricane Maria, that some residents of the islands remain in hardship, without repairs on their accommodation, with their livelihoods in tatters, and are living with what might be described as post-traumatic stress. Their message has been that, "Broken is not garbage".

**Lifeline Network International**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2020**

**Achievements and performance (continued)**

Trustees were delighted and appreciated the long term relationships enjoyed across the Network when they heard that Dominica LifeLine Ministries have received funding to deliver three courses of the Peaced Together Course (a creative arts course taking participants on a journey from brokenness to hope, founded by UK partner, Heidi Singleton).

Partners across the Caribbean, as well as both sides (French and Dutch) of St Martin gathered there for the LifeLine Caribbean Conference 2019. John Singleton (UK) and Mark McGrath (USA) were amongst the participants. Norma Reyes updated the Conference on the construction of her team's new building, which is scheduled to open with IT classes in February 2020.

Hilton Albert, St. Martin, also travelled to the UK in early 2020, strengthening the strong links between the two partner organisations.

*Kenya*

Doulos students returning home in July 2019 report that they have been greatly encouraged by their training in the UK. One has attempted to open a coffee shop and the other is working as an ambassador for a medical organisation specialising in eye treatment and surgery.

*Mozambique*

Right at the end of quarter four last year, the devastating Cyclone Idai brought major flooding to the region around Beira, Mozambique, the area in which the LifeLine Mozambique team directly work. They were still in the midst of this crisis at the beginning of April 2019, with flood waters affecting many of the towns and villages served weekly by the team. The team worked tirelessly to reach cut-off villages and provide resources and a friendly face to support them.

The Trustees have been closely following the progress of the status of the administrative base of the team in Beira, as changes have been needed over a number of years, to enable them to have flexibility in their work. They were delighted to share in the Mozambique Team's joy that the registration was finally approved in 2019 and they are now officially allowed to work in any part of the country, executing and delivering any project or activity that they feel is helpful to their people!

The team were astonishingly blessed to receive a wonderful building, large and with plenty of flexibility in its layout. The team leader wrote to the Trustees, "2019 saw us getting a wonderful office with an unimaginable lease agreement that is so much in our favour. We will use the space for various community building and community development efforts. This will also include various business initiatives that are meant to raise resources for our work in the nation of Mozambique as we seek to practically demonstrate love and care to our communities."

Together with them, we look forward to seeing this building become a hub of community resource to both the local area of Beira and in the surrounding regional provinces, a goal which they now see as achievable.

*Peru*

The life-skills group that was run by partners in Lima last year has been meeting in their home. Sadly, owing to austerity, this is not currently operating.

*Philippines*

Our partners in the Philippines reported a hugely successful Youth summer camp in May 2019. Some 300 children and young people attended, and this was supported by John and Dawn Singleton who travelled from the UK to join them. Our partners there are using much of the training material derived from the Doulos Immersion Leadership Training Programme which one of the leaders undertook in 2017.

**Lifeline Network International**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2020**

**Achievements and performance (continued)**

*Sierra Leone*

The Trustees have been keenly supporting our partners in Freetown, and now that funding for the vocational training has ended, the team in-country are moving into a new model of delivery. Initially 150 fee-paying students were registered in the LifeLine Better Tumara Tech-Voc Institute and this model will be evaluated as the courses progress. The first batch of 130 students graduated in January 2020, with great celebrations.

Working in collaboration with a small group of partners, including the Princes Trust, the LifeLine Nehemiah School was thrilled to be able to open a new computer lab building, housing 80 computers in February 2020. This will provide training in computer skills for up to 2000 young people in the Kuntorloh, Wellington area of Freetown.

In the Gorama Mende Chiefdom, in and around the village of Punduru, on Saturday 14th December 2019, 155 farmers received certificates of completion of the Farmer Field School Training from the LifeLine Nehemiah Projects. These are the fourth cohort of trainees, adding up to 585 farmers who have gone through the training in the Gorama Mende Chiefdom, Kenema District. These farmers are now able to improve yields and to do basic calculations and spelling, in order to prevent other agents from cheating them.

The funding for the Betteh Tumara Punduru project ends in mid-2020, and so the challenge is on to prepare for future development. An evaluation of the situation demonstrated a lack of skilled staff and after much consideration, it was agreed that existing staff would be offered up-skilling in a range of management techniques, so that no momentum would be lost. This has begun and the Trustees eagerly await the shift in the model of delivery, as there is much potential to see economic and social growth for this rural area.

*Ukraine*

2019-20 has seen fresh collaborations between Ukraine and other Network members. John Singleton (UK), Prince Tommy Williams (Sierra Leone) and Richard Griffin (UK) travelled to Ukraine on 13th June 2019. They headed first to Kiev, to join with the large group of students who link with Albert Kitcher (Ghana and Ukraine) at the University. These students are selected from various African nations to enjoy a Ukrainian university education, before returning home to put their skills into practice. Often these high-level students achieve substantial jobs in influential positions in top business and governments and it is Albert's vision that they should fill those positions with the values of the Network. They also connected with Mikhail Tkachenko (Ukraine) and his family.

John, Prince, Albert and Richard then took a 6 hour train journey and a 3 hour car journey to Nicopal, south-east of Kiev, to visit Pavel Antonik, who works passionately in a range of community enterprises and is pastor of Revival Church. They joined in the celebrations for the church's 20th Anniversary.

*Zimbabwe*

The Trustees remain concerned for our partners in Zimbabwe, who continue to face serious challenges, politically, economically and socially. Basic commodities are hard to come by and electricity and water supplies are unreliable. Partners based in Bulawayo persevere with community activities under duress. Partners in Chitungwiza, on the outskirts of Harare, work tirelessly with the community, building local projects, providing courses such as parenting programmes and training leaders.

In August 2019, UK partners visited Chitungwiza, Kwekwe and Bulawayo, refreshing relationships, and providing training.

*International Visits*

Although no large team visits have taken place this year, much to their delight, the Trustees report that visits across the Network have continued apace this year.

**Lifeline Network International**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2020**

**Achievements and performance (continued)**

*From the UK...*

LifeLine continues to send consultants to partners across the Network and this year visits have been undertaken to Sierra Leone, Zimbabwe, Peru, USA, Philippines, Ukraine, Kenya, Dominica and St. Martin.

*To the UK...*

The UK base has been delighted to welcome visits from partners across the Network this year, including those from Australia, Tennessee, Chicago, Hagerstown (Maryland), St. Martin (Caribbean), South Africa, Kenya and more locally (!) Dagenham.

*Volunteers*

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

**Financial review**

**a. Results for the year**

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

Grants were received from Big Lottery to fund an agricultural training programme in Punduru, Sierra Leone and also from the Souter Trust for the 2 Young Lives teen mentoring project in 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, the Nehemiah Home in Freetown, Sierra Leone and gifts for a mentoring project in Freetown.

**b. 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.

**c. Reserves policy**

At the year end the Charity's reserves include a balance of £51,833 of restricted funds which comprise unexpended balances of grants and donations held for specific purposes. These include the agricultural training programme in Sierra Leone and gifts given for a mentoring project in Sierra Leone.

The Charity's unrestricted reserves include £36,389 of designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes, including the agricultural training programme in Sierra Leone, bringing network members to the UK, the Doulos Immersion training programme and international teams.

The Charity 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.



**Trustees' report (continued)**  
**for the year ended 31 March 2020**

**Structure, governance and management**

**a. Constitution**

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

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

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

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

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

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

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

**d. Risk management**

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

**Plans for future periods**

The Trustees are poised to see the new developments that can emerge in Punduru, Sierra Leone, as the funding draws to a close and the team move on to a different model, with freshly trained staff. We hear the cry of the partners in Dominica who relish the opportunity to develop greater relationships, so that a more holistic approach to meeting needs is achievable. And we long for their nation to be fully restored after the devastation of Hurricane Maria.

The Trustees are excited for our partners in Mozambique who now have the premises to expand in a way as never before. We are thankful that the members in-country have a vision to see Network members shoulder burdens across boundary lines and we eagerly await a time when travel once again permits the cross-pollination of skills, creative ideas and supportive relationships. But until then, the Trustees are assured that there is still much that can be achieved through technological methods. Our key partner in Mozambique has challenged the Network to new levels of inter-cooperation, and we await responses to this, which may bring direction for the Network in the coming year.

The nature of the global pandemic has seriously impeded the work of all our Network partners. However, it is our experience that adversity binds us together in ways we had previously not considered. Already, through technological means, we have seen partners joining together across oceans to share expertise and understanding (despite time zone differences). The challenge goes out to see this as a moment for pushing forward, rather than losing momentum. We anticipate that this will set up new operating methods that will last beyond 'lockdowns' and 'curfews'.

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

**Trustees' report (continued)**  
**for the year ended 31 March 2020**

**Post balance sheet events**

At the time of signing the accounts the Trustees are aware of the potential economic and social effects of the Covid-19 virus outbreak.

Given the nature of the work of LNI, most communications have been remote and so on the face of it, little has changed. The staff team have been working from home and keep regular and close communications with Network partners, who face significant challenges in normal times, so especially in a pandemic.

We have raised funds for Covid support. We have already been able to send some money to network members in Zimbabwe and Sierra Leone to help with the purchase of food. We anticipate the pandemic to have a longer term impact on the poorer nations we work in and it may take a number of months before this is really apparent. Therefore we are discussing with our partners what they plan to do in response.

The full impact of the pandemic on the UK economy is yet to be seen, but the Charity will continue to seek to mitigate this risk by following the UK Government's guidelines and adapting/developing its own internal strategy.

**Statement of Trustees' responsibilities**

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

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

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

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

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

6/7/2020

and signed on

**L November**  
Trustee



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

**Independent examiner's report**  
**for the year ended 31 March 2020**

**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 2020.

**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:



S Robinson

Dated: 16 July 2020

BA FCA FCIE DChA MCMI

**Kreston Reeves LLP**

Chartered Accountants

Chatham

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

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 March 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>					
Donations and legacies	3	102,339	166,244	268,583	304,293
Investments	4	160	-	160	104
<b>Total income</b>		<b>102,499</b>	<b>166,244</b>	<b>268,743</b>	<b>304,397</b>
<b>Expenditure on:</b>					
Charitable activities	5	63,373	144,345	207,718	344,440
<b>Total expenditure</b>		<b>63,373</b>	<b>144,345</b>	<b>207,718</b>	<b>344,440</b>
<b>Net movement in funds</b>		<b>39,126</b>	<b>21,899</b>	<b>61,025</b>	<b>(40,043)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		243,130	29,934	273,064	313,107
Net movement in funds		39,126	21,899	61,025	(40,043)
<b>Total funds carried forward</b>		<b>282,256</b>	<b>51,833</b>	<b>334,089</b>	<b>273,064</b>

The notes on pages 12 to 24 form part of these financial statements.

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

**Balance sheet**  
**as at 31 March 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	8	-	-
<b>Current assets</b>			
Debtors	9	23,707	46,075
Cash at bank and in hand		314,996	232,758
		<u>338,703</u>	<u>278,833</u>
Creditors: amounts falling due within one year	10	(4,614)	(5,769)
<b>Net current assets</b>		<u>334,089</u>	<u>273,064</u>
<b>Total net assets</b>		<u><u>334,089</u></u>	<u><u>273,064</u></u>
<b>Charity funds</b>			
Restricted funds	12	51,833	29,934
Unrestricted funds	12	282,256	243,130
<b>Total funds</b>		<u><u>334,089</u></u>	<u><u>273,064</u></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 6/7/2020 and signed on their behalf by:

**L November**  
**Trustee**



The notes on pages 12 to 24 form part of these financial statements.

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

**Notes to the financial statements**  
**for the year ended 31 March 2020**

**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 2015), 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.

**2.2 Company status**

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

**2.3 Going concern**

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

Whilst the impact of the COVID-19 pandemic has been assessed by the Trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the Charity's future activities. However, taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

**Notes to the financial statements**  
**for the year ended 31 March 2020**

**2. Accounting policies (continued)**

**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.

**2.5 Expenditure**

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

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

All expenditure is inclusive of irrecoverable VAT.

**2.6 Interest receivable**

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

**2.7 Tangible fixed assets and depreciation**

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

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

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

Fixtures and fittings	- 25% straight line
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**2.8 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.

**Notes to the financial statements**  
**for the year ended 31 March 2020**

**2. Accounting policies (continued)**

**2.9 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.

**2.10 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.

**2.11 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.

**2.12 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.

**2.13 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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**Notes to the financial statements**  
**for the year ended 31 March 2020**

**3. Income from donations and legacies**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Donations and gifts	102,339	48,751	<b>151,090</b>	126,455
Grants receivable	-	117,493	<b>117,493</b>	177,838
	<u>102,339</u>	<u>166,244</u>	<u><b>268,583</b></u>	<u>304,293</u>
Total 2019	<u>103,684</u>	<u>200,609</u>	<u><b>304,293</b></u>	

**Grants receivable for core activities**

	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Comic Relief	-	-	35,460
Big Lottery	113,493	<b>113,493</b>	137,078
Other	4,000	<b>4,000</b>	5,300
	<u>117,493</u>	<u><b>117,493</b></u>	<u>177,838</u>
Total 2019	<u>177,838</u>	<u><b>177,838</b></u>	

**4. Investment income**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Interest receivable	160	<b>160</b>	104
	<u>160</u>	<u><b>160</b></u>	<u>104</u>
Total 2019	<u>104</u>	<u><b>104</b></u>	

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**Notes to the financial statements**  
**for the year ended 31 March 2020**

**5. Analysis of expenditure by activities**

	Direct costs 2020 £	Support costs 2020 £	Total funds 2020 £	Total funds 2019 £
Charitable activities	206,458	1,260	207,718	344,440
Total 2019	343,125	1,315	344,440	

**Analysis of direct costs**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Staff costs	15,387	12,470	27,857	65,876
Depreciation	-	-	-	11
Projects expenditure	6,399	67,048	73,447	151,136
Gifts	343	37,384	37,727	22,508
Travel, conferences and training	27,018	26,679	53,697	84,546
Office and I.T. costs	4,833	764	5,597	16,148
Other charitable expenditure	8,840	-	8,840	2,344
Foreign exchange (gains) / losses	(707)	-	(707)	556
	62,113	144,345	206,458	343,125
Total 2019	73,533	269,592	343,125	

**Analysis of support costs**

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Independent examination fees	1,260	1,260	1,315
Total 2019	1,315	1,315	

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**6. Staff costs**

	2020 £	2019 £
Wages and salaries	27,091	65,507
Pension costs	766	369
	<u>27,857</u>	<u>65,876</u>

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

2020 No.	2019 No.
<u>1</u>	<u>1</u>

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

The remuneration and benefits received by key management personnel during the financial year, including employer's national insurance contributions, amounted to £12,347 (2019: £46,197).

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

**7. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2019: £Nil).

During the year ended 31 March 2020, no Trustee expenses have been incurred (2019: £Nil).

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**Notes to the financial statements**  
**for the year ended 31 March 2020**

**8. Tangible fixed assets**

	<b>Fixtures and fittings £</b>
<b>Cost or valuation</b>	
At 1 April 2019	<u>1,908</u>
At 31 March 2020	<u>1,908</u>
<b>Depreciation</b>	
At 1 April 2019	<u>1,908</u>
At 31 March 2020	<u>1,908</u>
<b>Net book value</b>	
At 31 March 2020	<u>-</u>
At 31 March 2019	<u>-</u>

**9. Debtors**

	<b>2020 £</b>	<b>2019 £</b>
<b>Due within one year</b>		
Other debtors	17,684	34,440
Prepayments and accrued income	6,023	11,635
	<u>23,707</u>	<u>46,075</u>

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**for the year ended 31 March 2020**

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

	<b>2020</b>	2019
	<b>£</b>	£
Other taxation and social security	<b>179</b>	170
Other creditors	<b>175</b>	1,399
Accruals and deferred income	<b>4,260</b>	4,200
	<b>4,614</b>	5,769

**11. Financial instruments**

	<b>2020</b>	2019
	<b>£</b>	£
<b>Financial assets</b>		
Financial assets measured at amortised cost	<b>333,021</b>	273,890
	<b>2020</b>	2019
	<b>£</b>	£
<b>Financial liabilities</b>		
Financial assets measured at amortised cost	<b>(4,435)</b>	(4,962)

Financial assets measured at amortised cost comprise other debtors, accrued income and cash at bank and in hand.

Financial liabilities measured at amortised cost comprise sundry creditors and accruals.

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**Notes to the financial statements**  
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**12. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Management & organisational development	8,000	-	-	-	8,000
UK Doulos	10,000	-	(7,355)	7,355	10,000
International Doulos	5,000	-	(3,720)	3,720	5,000
Bringing Network Members to the UK	4,000	-	(1,392)	1,392	4,000
Overseas Conferences	5,000	-	-	-	5,000
Punduru Sierra Leone - agriculture training programme	9,001	-	(4,612)	-	4,389
	<u>41,001</u>	<u>-</u>	<u>(17,079)</u>	<u>12,467</u>	<u>36,389</u>
<b>General funds</b>					
General funds	<u>202,129</u>	<u>102,499</u>	<u>(46,294)</u>	<u>(12,467)</u>	<u>245,867</u>
<b>Total Unrestricted funds</b>	<u>243,130</u>	<u>102,499</u>	<u>(63,373)</u>	<u>-</u>	<u>282,256</u>
<b>Restricted funds</b>					
Punduru - agricultural training programme grant	13,580	113,494	(106,013)	-	21,061
Gifts for Lifeline Nehemiah Projects Sierra Leone	2,480	4,738	(7,218)	-	-
Gifts for Dominica	-	4,916	(4,916)	-	-
Gifts for Individuals in Need	-	4,335	(4,335)	-	-
2 Young Lives Project	13,874	30,789	(15,863)	-	28,800
Sierra Leone - NAPPC	-	7,972	(6,000)	-	1,972
	<u>29,934</u>	<u>166,244</u>	<u>(144,345)</u>	<u>-</u>	<u>51,833</u>
<b>Total of funds</b>	<u>273,064</u>	<u>268,743</u>	<u>(207,718)</u>	<u>-</u>	<u>334,089</u>

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**Notes to the financial statements**  
**for the year ended 31 March 2020**

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

**Statement of funds - prior year**

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Betteh Tumara Freetown extension	32,000	-	-	(32,000)	-
Management & organisational development	8,000	-	-	-	8,000
UK Doulos	10,000	-	(1,547)	1,547	10,000
International Doulos	5,000	-	(2,284)	2,284	5,000
Bringing Network Members to the UK	4,000	-	(233)	233	4,000
Overseas Conferences	5,000	-	-	-	5,000
Punduru Sierra Leone - agriculture training programme	11,937	-	-	(2,936)	9,001
	<u>75,937</u>	<u>-</u>	<u>(4,064)</u>	<u>(30,872)</u>	<u>41,001</u>
<b>General funds</b>					
General funds	178,832	103,788	(70,784)	(9,707)	202,129
<b>Total Unrestricted funds</b>	<u>254,769</u>	<u>103,788</u>	<u>(74,848)</u>	<u>(40,579)</u>	<u>243,130</u>
<b>Restricted funds</b>					
Big Lottery Fund - Sierra Leone - Freetown - vocational training programme grant	13,956	32,219	(46,175)	-	-
Comic Relief - Sierra Leone - Freetown - extension to training programme grant	23,776	35,460	(91,236)	32,000	-
Punduru - agricultural training programme grant	10,129	104,859	(101,408)	-	13,580
Punduru project - other funding	166	300	(9,045)	8,579	-
Trust fund - grants	2,000	-	(2,000)	-	-
Gifts for Lifeline Nehemiah Projects Sierra Leone	4,184	5,625	(7,329)	-	2,480
Gifts for Dominica	-	5,920	(5,920)	-	-
Gifts for Individuals in Need	-	1,025	(1,025)	-	-
2 Young Lives Project	4,127	15,201	(5,454)	-	13,874

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

**Statement of funds - prior year (continued)**

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
	58,338	200,609	(269,592)	40,579	29,934
<b>Total of funds</b>	<b>313,107</b>	<b>304,397</b>	<b>(344,440)</b>	<b>-</b>	<b>273,064</b>

**Designated funds**

Punduru Sierra Leone - agriculture training programme - funds set aside for the agricultural training programme in Punduru, Sierra Leone.

The other designated funds 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 teams from the UK to work with our partners and to aid management development.

**Restricted funds**

Punduru - agriculture training programme grant - a 4 year agricultural training programme in Punduru, Sierra Leone.

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

2 Young Lives Project (formerly known as Sponsored Swim for Sierra Leone mentoring project) - raised for a pregnant teens mentoring programme in Freetown, Sierra Leone.

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



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**Notes to the financial statements**  
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**13. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds	41,001	-	(17,079)	12,467	36,389
General funds	202,129	102,499	(46,294)	(12,467)	245,867
Restricted funds	29,934	166,244	(144,345)	-	51,833
	<u>273,064</u>	<u>268,743</u>	<u>(207,718)</u>	<u>-</u>	<u>334,089</u>

**Summary of funds - prior year**

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
Designated funds	75,937	-	(4,064)	(30,872)	41,001
General funds	178,832	103,788	(70,784)	(9,707)	202,129
Restricted funds	58,338	200,609	(269,592)	40,579	29,934
	<u>313,107</u>	<u>304,397</u>	<u>(344,440)</u>	<u>-</u>	<u>273,064</u>

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

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

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Current assets	286,870	51,833	338,703
Creditors due within one year	(4,614)	-	(4,614)
<b>Total</b>	<u>282,256</u>	<u>51,833</u>	<u>334,089</u>

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**14. Analysis of net assets between funds (continued)**

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

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Current assets	248,899	29,934	278,833
Creditors due within one year	(5,769)	-	(5,769)
<b>Total</b>	<b>243,130</b>	<b>29,934</b>	<b>273,064</b>

**15. 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 £766 (2019: £369). No contributions (2019: £637) were payable to the fund at the Balance sheet date.

**16. 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 £101,649 (2019: £101,657).
- Expenses were recharged from LC totalling £7,403 (2019: £30,528).
- Salary costs were recharged from LC totalling £19,995 (2019: £54,058).
- Expenses were recharged to LC totalling £17,501 (2019: £31,773).
- Salary costs were recharged to LC totalling £20,246 (2019: £13,032).
- At the Balance sheet date LNI were owed a balance of £9,242 by LC (2019: £9,695).

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 £11,053 (2019: £5,318).
- At the Balance sheet date LNI owed a balance of £83 to LCP (2019: £59).

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 from CRC totalling £6,745 (2019: £Nil).
- At the Balance sheet date there were no balances outstanding between LNI and CRC.

During the year the Charity had the following transactions with One Stop Cloud Limited (OSCL), a company of which M Baiden is also a Director:

- Payments were made for I.T. services supplied during the year totalling £Nil (2019: £1,006).
- At the Balance sheet date there were no balances outstanding between LNI and OSCL.