

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 2021**



**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 2021**

**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 2021**

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The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

**Objectives and activities**

**a. Policies and objectives**

The Charity's objects are:

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

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

**b. Volunteers**

The Trustees are very pleased that we continue to be supported by volunteers who regularly assist (albeit online/remotely this year) and connect with the rest of the Network.

**Achievements and performance**

**a. Review of activities**

*LifeLine International*

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

At the start of the year, all nations in the Network faced the challenge of the coronavirus pandemic. The 'lockdown' situation has presented serious challenges to everyone globally and we could not predict what things would look like in the months ahead. Many members have faced exceptional hardship and personal loss as the infection has taken hold in their nations. This has added 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.

However, the Trustees have been very clear from the outset that, as the world settles into new ways of 'being', the Network should continue with a strong commitment to one another, and with expectations of growth and development (rather than decline and regret). Their hope was one of anticipation that creative approaches would emerge. In line with this, Trustees arranged for the purchase of a version of the Zoom program that has facilities for large scale participation and interpretation channels. Spanish, Bulgarian and Russian are in regular usage.

**Lifeline Network International**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2021**

**Achievements and performance (continued)**

*Doulos Immersion*

Following the decision by the Trustees to extend invitations to a number of Network partners to join the Doulos Immersion scheme, a further three students arrived in October 2019 until July 2020: one from Peru and two from Zimbabwe. They stayed with partner families in East London for the whole year, experiencing life in the UK and undertaking training in a variety of capacities, especially in community-led projects, preparing them for their in-country work on their return home.

Disappointingly, their programme was severely disrupted by the pandemic and it was not without some considerable organisation that they finally travelled to their homes in August 2020.

The Trustees have decided that the Doulos Programme would not run for this financial year, owing to these restrictions.

*2 Young Lives*

This project, co-founded by Sierra Leonean partner Mangenda Kamara and UK partner Lucy November, mentors teenage girls for safer pregnancy and births, and is successfully saving the 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.

The year has seen 2YL grow to six teams of mentors covering both urban and rural settings. Mangenda and Prince Tommy Williams led a successful 4-day training event in Freetown, which was attended by all 18 mentors and 6 co-ordinators. The planned 'Bumpe' team (a 'small town' in 'Bo' district) is now taking shape, and plans are in place to start a fifth team in a rural village in Kenema district.

Data so far has now been collated and show very promising outcomes, with no mothers dying and a big reduction in babies dying during birth and up to their first birthday.

The plan for a wedding dress hire shop in Freetown has come to fruition, with dresses donated from across the Network. 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.

Mangenda and Lucy are grateful that additional funding from a range of sources has come in to support the extension of this programme.

*LifeLine International Conference Jan '21*

With international travel at a standstill, Network partners sensed a hunger for connection despite Covid-19 and so a two-day online conference took place from January 29-30, 2021. This was well attended, and partners worked assiduously to overcome technical challenges and time zones. A very real sense of 'family' was invoked, with one of the highlights being just the sheer joy of meeting up with old friends and being able to share lives with one another.

Since this proved so popular, a follow-up session in the not-too-distant future is planned, to build on the warmth of the support and commitment shown.

**Lifeline Network International**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2021**

**Achievements and performance (continued)**

*Country Reports*

The pandemic is having varying effects, depending on the location of LNI's partners across the world.

Partners, their families and their communities have caught the virus (and suffered loss), and one has been detained in a neighbouring country, unable to return for the immediate future. Employment situations have been challenged, with a number working from their homes where appropriate.

The nature of a pandemic brings isolation and Trustees have continued to emphasise the importance of regular, informative and thought-provoking communication this year. A monthly News Flash goes out to the whole Network and recipients are encouraged to send in articles for publication within it.

*Dominica and St. Martin, Caribbean*

Partners in Dominica are very thankful that their island has been only lightly touched by the pandemic. However, they have been restricted in progressing projects and programmes as a result. The pandemic has tested the nation, which continues with reparations that persist after Hurricane Maria.

Partners from the Caribbean islands of Aruba and St Martin/St Martin have faced stronger challenges regarding the pandemic. However, their involvement with LNI remains undiminished and many were heavily invested in the LifeLine International Online Conference, bringing invaluable contributions.

*Iraq*

LNI partner Wagih Abdelmassih operates in the refugee camps in Iraq, working particularly with Yazidi occupants. Although the UN is committed to providing food, it is often insufficient and this is where the Bread of Life scheme fills the gap, providing fresh bread, and giving people from the camp the opportunity to work. Additionally, as there is space by the bakeries, they have also set up English classes and other activities to try and engage the children since there is no school for them.

Trustees were delighted that this year a UK-based group of artisan bakers got in touch, wanting to share fund raising donations with the Bread of Life scheme. Their marathon baking event contributed towards the running of the bakeries.

*Kenya*

Former students on the Doulos Immersion Programme continue their work in their communities, with one celebrating their marriage. The other ex-Doulos student works as an ambassador for a medical organisation specialising in eye treatment, and this year has focused on fund-raising for it.

*Mozambique*

Our partner in Mozambique has had a challenging year, in that he was required to support family members in neighbouring Zimbabwe and has been constrained to remain there as a result of the pandemic. Consequently, his work in the Sofala Province has been conducted solely online, hindered by the restraints of Wi-Fi connections. This has frustrated the team's plans for the development of local projects.

*Peru*

Partners in Lima report an equally frustrating year, with the effects of Covid-19 hitting home very personally, owing to the sad loss of a number of family members to the virus.

**Lifeline Network International**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2021**

**Achievements and performance (continued)**

*Zimbabwe*

The Trustees have been very aware of the levels of challenge that partners in Zimbabwe have faced this year, with the coronavirus outbreak adding a further layer of strain on top of the existing issues of daily life, which are always so unreliable. Partners across the Network have stepped in personally to support individual crises and Trustees are delighted with the Network-wide care and concern that has been shown.

In a clear example of how Network members have sought to meet the pandemic head-on, partners in Zimbabwe have shared how this has been a year of opportunity, rather than obstruction. Lawrence Muzunzandare (in Chitungwiza) has described the fresh development of their team leaders, heightened levels of care, and a super-charged element to the quality of conversations that have encouraged people to step out and embolden one another. He reports that relationships have never been better, and that people have stepped up into places of responsibility to shoulder the burden that he was carrying alone.

*International Visits*

Sadly, visits have not been possible this year and so the Trustees have been excited to see how Network members have endeavoured to share friendship, expertise and wisdom in a range of innovative ways.

It has been a joy to have partners from around the globe participating in large online gatherings. Partners from four continents have been regular participants in weekly meetings streamed from London, with one gentleman from Ukraine personally entering into daily involvement with activities alongside London members.

Trustees report that a number of varied initiatives have contributed to the Network ensuring that it has never been stronger and more unified in its bonds. A wide range of training topics have been recorded and made available online as permanent resources, for example, financial management. Training to enhance couples' relationships has been adapted for whole Network participation online. In an online 'first', 3 continents joined together to participate in the Together 4 Life Couples Course.

Interviews such as 'On the Sofa with John Singleton' were conducted, so that partners could pose a range of questions for discussion, around the values and application of the vision for the Network. Additionally, Daniel Singleton (UK) hosted a session entitled 'Ponderings' which spotlighted a number of issues for debate and featured partners from the USA. This has now moved to a home online, where guest writers bring hot topics for discussion.

The International Conference in January 2021 was an additional response to the deep desire of all partners to remain in contact, despite the restrictions of travel. This was so successful that a second event is planned for the very near future.

**Financial review**

**a. Going concern**

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

**Lifeline Network International**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2021**

**b. Reserves policy**

At the year end the Charity's reserves include a balance of £20,482 of restricted funds which comprise unexpended balances of grants and donations held for specific purposes. These include gifts given for a mentoring project in Sierra Leone, gifts given for the Nehemiah Home in Freetown, Sierra Leone and funds received for support of a coconut farm community in Sierra Leone.

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

The 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.

**c. Results for the year**

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

The grant was received 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, the Nehemiah Home in Freetown, Sierra Leone and gifts for a mentoring project in Freetown.

**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.



**Lifeline Network International**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2021**

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

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

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

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

**d. Risk management**

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

**Plans for future periods**

The 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, and vaccination programmes globally are bringing hope for the future.

Building on the success of the online International Conference in January 2021, a follow-up, International Conference is planned for May 2021, which will particularly focus on training for partners newer/younger leadership teams.

The whole Network will be invited to a further roll-out of the 'Together 4 Life' couples' course.

In Sierra Leone, in Freetown, LifeLine Nehemiah Projects (LNP), in partnership with the government of Sierra Leone (through the Secretariat at the Ministry of Education), anticipate the launch of a project funded by the World Bank. This funding will support the LNP Leadership team to train an additional 300 unemployed young people in five vocations. They plan an online official launch for staff, students and stakeholders, with LifeLine International Director Jamie Singleton and other partners speaking. On the pastoral side, they are also looking for an increased sense of 'family' among the Nehemiah boys and girls.

With the receipt of the official landownership documents for the land at Kuntorloh, the LNP team look forward to the construction of a home for Director Prince Tommy Williams and his family, enabling them to be at the heart of the work.

In rural Punduru, the LNP leadership are looking for resolution to community tensions. At the close of the financial year, a new installation of Wi-Fi facilities has opened up fresh possibilities, with a planned link-up between London, Punduru and Freetown.

The 2 Young Lives team are making plans to start a fifth team in a rural village in Kenema district.

Elsewhere across the Network, partners are challenged to grasp every opportunity the pandemic has afforded and continue to seek ways to support one another despite the distances between each other. The Trustees remain emboldened and provoked to see Network partners pushing forward into fresh developments rather than dwelling in the inertia that risks being triggered by the ordeal of the pandemic.

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

**Trustees' report (continued)**  
**for the year ended 31 March 2021**

**Covid-19**

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:

28/6/2021

and signed on



**L. November**  
Trustee

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

**Independent examiner's report**  
**for the year ended 31 March 2021**

**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 2021.

**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: 6 July 2021

BA FCA FCIE DChA MCMl

**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 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	3	98,958	53,909	152,867	268,583
Investments	4	48	-	48	160
<b>Total income</b>		<b>99,006</b>	<b>53,909</b>	<b>152,915</b>	<b>268,743</b>
<b>Expenditure on:</b>					
Charitable activities	5	63,988	86,057	150,045	207,718
<b>Total expenditure</b>		<b>63,988</b>	<b>86,057</b>	<b>150,045</b>	<b>207,718</b>
<b>Net income/(expenditure)</b>					
Transfers between funds	11	35,018 (797)	(32,148) 797	2,870 -	61,025 -
<b>Net movement in funds</b>		<b>34,221</b>	<b>(31,351)</b>	<b>2,870</b>	<b>61,025</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		282,256	51,833	334,089	273,064
Net movement in funds		34,221	(31,351)	2,870	61,025
<b>Total funds carried forward</b>		<b>316,477</b>	<b>20,482</b>	<b>336,959</b>	<b>334,089</b>

The notes on pages 13 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 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	-	-
<b>Current assets</b>			
Debtors	9	10,462	23,707
Cash at bank and in hand		328,102	314,996
		<u>338,564</u>	<u>338,703</u>
Creditors: amounts falling due within one year	10	(1,605)	(4,614)
<b>Net current assets</b>		<u>336,959</u>	<u>334,089</u>
<b>Total net assets</b>		<u><u>336,959</u></u>	<u><u>334,089</u></u>
<b>Charity funds</b>			
Restricted funds	11	20,482	51,833
Unrestricted funds	11	316,477	282,256
<b>Total funds</b>		<u><u>336,959</u></u>	<u><u>334,089</u></u>

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

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

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

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

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

28/6/2021



**L. November**  
**Trustee**

The notes on pages 13 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 2021**

**1. General information**

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

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

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

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

**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.

**Lifeline Network International**  
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**Notes to the financial statements**  
**for the year ended 31 March 2021**

**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.

**Lifeline Network International**  
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**Notes to the financial statements**  
**for the year ended 31 March 2021**

**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 2021**

**3. Income from donations and legacies**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations and gifts	98,958	23,679	122,637	151,090
Grants receivable	-	30,230	30,230	117,493
	<u>98,958</u>	<u>53,909</u>	<u>152,867</u>	<u>268,583</u>
Total 2020	<u>102,339</u>	<u>166,244</u>	<u>268,583</u>	

**Grants receivable for core activities**

	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Big Lottery	27,230	27,230	113,493
Other	3,000	3,000	4,000
	<u>30,230</u>	<u>30,230</u>	<u>117,493</u>
Total 2020	<u>177,838</u>	<u>177,838</u>	

**4. Investment income**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Interest receivable	48	48	160
	<u>160</u>	<u>160</u>	
Total 2020	<u>160</u>	<u>160</u>	

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**5. Analysis of expenditure by activities**

	Direct costs 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	148,725	1,320	150,045	207,718
Total 2020	206,458	1,260	207,718	

**Analysis of direct costs**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	12,639	3,136	15,775	27,857
Projects expenditure	591	38,509	39,100	73,447
Gifts	17,240	33,674	50,914	37,727
Travel, conferences and training	7,869	10,692	18,561	53,697
Office and I.T. costs	1,059	46	1,105	5,597
Other charitable expenditure	7,094	-	7,094	8,840
Foreign exchange (gains) / losses	1,708	-	1,708	(707)
LNP gift for purchase of land	14,468	-	14,468	-
	62,668	86,057	148,725	206,458
Total 2020	62,113	144,345	206,458	

**Analysis of support costs**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Independent examination fees	1,320	1,320	1,260
Total 2020	1,315	1,315	

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**6. Staff costs**

	2021 £	2020 £
Wages and salaries	15,002	27,091
Pension costs	773	766
	<u>15,775</u>	<u>27,857</u>

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

	2021 No.	2020 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 (2020: £12,347).

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 (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

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**Notes to the financial statements**  
**for the year ended 31 March 2021**

**8. Tangible fixed assets**

	Fixtures and fittings £
<b>Cost or valuation</b>	
At 1 April 2020	1,908
At 31 March 2021	<u>1,908</u>
<b>Depreciation</b>	
At 1 April 2020	1,908
At 31 March 2021	<u>1,908</u>
<b>Net book value</b>	
At 31 March 2021	<u><u>-</u></u>
At 31 March 2020	<u><u>-</u></u>

**9. Debtors**

	2021 £	2020 £
<b>Due within one year</b>		
Other debtors	9,661	17,684
Prepayments and accrued income	801	6,023
	<u>10,462</u>	<u>23,707</u>

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

	2021 £	2020 £
Other taxation and social security	166	179
Other creditors	119	175
Accruals and deferred income	1,320	4,260
	<u>1,605</u>	<u>4,614</u>

**Lifeline Network International**  
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**Notes to the financial statements**  
**for the year ended 31 March 2021**

**11. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Management & organisational development	8,000	-	-	-	8,000
UK Doulos Immersion	10,000	-	(2,762)	(7,238)	-
International Teams	5,000	-	(5,066)	5,066	5,000
Bringing Network Members to the UK	4,000	-	-	-	4,000
Overseas Conferences	5,000	-	-	-	5,000
Punduru Sierra Leone - agriculture training programme	4,389	-	(591)	(3,798)	-
	<u>36,389</u>	<u>-</u>	<u>(8,419)</u>	<u>(5,970)</u>	<u>22,000</u>
<b>General funds</b>					
General funds	<u>245,867</u>	<u>99,006</u>	<u>(55,569)</u>	<u>5,173</u>	<u>294,477</u>
<b>Total Unrestricted funds</b>	<u>282,256</u>	<u>99,006</u>	<u>(63,988)</u>	<u>(797)</u>	<u>316,477</u>
<b>Restricted funds</b>					
Punduru - agricultural training programme grant	21,061	27,229	(48,290)	-	-
Punduru Project - Other Funding	-	3,000	(3,797)	797	-
Gifts for LifeLine Nehemiah Projects Sierra Leone	-	17,887	(17,683)	-	204
Sierra Leone - NAPPC	1,972	-	-	-	1,972
2 Young Lives Project - Sierra Leone mentoring project	28,800	1,072	(11,566)	-	18,306
Gifts for Dominica	-	4,166	(4,166)	-	-
Gifts for Iraq bakeries	-	55	(55)	-	-
Gifts for individuals in need	-	500	(500)	-	-
	<u>51,833</u>	<u>53,909</u>	<u>(86,057)</u>	<u>797</u>	<u>20,482</u>
<b>Total of funds</b>	<u>334,089</u>	<u>152,915</u>	<u>(150,045)</u>	<u>-</u>	<u>336,959</u>

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**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.

Punduru Project - Other Funding - The Punduru project is an agricultural training project in Punduru, Sierra Leone – the 4 year project was mainly funded by Big Lottery but LNI agreed to provide part of the funding. The project ended in June 2020 so during this financial year LNI transferred some funds from reserves to cover the expenditure incurred and fulfil their part of the agreement.

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

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

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

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

Gifts for Iraq Bakeries - This was a gift from a local bakery to go towards a project run by one of LNI's partners, which runs bakeries in IDP camps in Northern Iraq.

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

**12. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	36,389	-	(8,419)	(5,970)	22,000
General funds	245,867	99,006	(55,569)	5,173	294,477
Restricted funds	51,833	53,909	(86,057)	797	20,482
	<b>334,089</b>	<b>152,915</b>	<b>(150,045)</b>	<b>-</b>	<b>336,959</b>

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

**Summary of funds - prior 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>

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

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

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	318,082	20,482	338,564
Creditors due within one year	(1,605)	-	(1,605)
<b>Total</b>	<u>316,477</u>	<u>20,482</u>	<u>336,959</u>

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

	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>

**14. 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 £773 (2020: £766). No contributions were payable to the fund at the Balance sheet date (2020: £Nil).

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**15. 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 £98,200 (2020: £101,649).
- Expenses were recharged from LC totalling £420 (2020: £7,403).
- Salary costs were recharged from LC totalling £13,620 (2020: £19,995).
- Expenses were recharged to LC totalling £4,217 (2020: £17,501).
- Salary costs were recharged to LC totalling £20,412 (2020: £20,246).
- At the Balance sheet date LNI were owed a balance of £9,661 by LC (2020: £9,242).

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 £5,914 (2020: £11,053).
- At the Balance sheet date LNI owed a balance of £69 to LCP (2020: £83).

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 £10,206 (2020: £6,745).
- At the Balance sheet date there were no balances outstanding between LNI and CRC.