

**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 2019**

**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 2019**

**Trustees**

L November  
A McIntyre  
M Baiden

**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  
Independent Examiner's  
Montague Place  
Quayside  
Chatham Maritime  
Chatham  
Kent  
ME4 4QU

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

**Trustees' report**  
**for the year ended 31 March 2019**

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2018 to 31 March 2019. 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 (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the Charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**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.

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

**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**

Following the strategic intention to improve communications last year, Trustees report improvement in partnership building and an increased awareness of Network activities, especially at grassroots levels, rather than simply leadership levels.

In July 2018, John & Dawn Singleton, Founders of Lifeline, celebrated 40 years of fruitfulness – the fortieth anniversary of the whole of the Lifeline Group. Trustees arranged for a day of celebration, with a surprise visit from, our Caribbean Network Coordinator Hilton Albert, from St. Martin and messages of congratulations by Skype from partners right across the Network.

One of the highlights of the year for Lifeline International was the invitation to PJ Cole (Sierra Leonean Partner) to speak at the Commonwealth Heads of Government inaugural ceremony at Buckingham Palace in London. PJ spoke of the work of Lifeline during the civil war in that nation and of how there is a strong call on the young people of Sierra Leone to rise up and respond to the legacy of war in their country.

**Lifeline Network International**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2019**

*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 arrived in late August 2018, closely followed by two men from Kenya in September, as a result of successful Tier 5 Visa applications. 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.

Half way through their year, they are already learning and developing in a wide range of experiences (such as leadership training and exposure to community-led projects, both of which will be invaluable for their in-country work on their return home) and have additionally brought challenge and change to the London base, for which we are sincerely grateful.

There remains one further Tier 5 Visa application for our partner from Mozambique, which is still in the pipeline. He may be able to join the team for a shortened programme.

*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 the mortality rate was recorded at 1 in 7 (mums and babies). Through two new small grants, sponsored events and donations, she has been able to launch the project with its new title, 2 Young Lives, complete with branding. She reports that another in-country organisation is prepared to work in partnership with her and has even had the ear of the First Lady of the nation. There is now the possibility of a national roll-out.

*Country Reports*  
*Sierra Leone*

We received a report in February 2019 of the graduation ceremonies from Sierra Leone at the Freetown and Punduru training centres.

In Freetown on 26th January 2019, some 180 out of the 250 graduates joined in the celebration, and the guest speaker was a former employee of Lifeline. Certificates were presented by local dignitaries and a UK Network partner.

Up in the rural area of Punduru, 139 farmers (from the five different communities where Lifeline is working) were presented with certificates on 2nd February 2019. The key note speaker was the Director of Agriculture at the Ministry of Agriculture, Forestry and Food Security. Graduates celebrated with traditional dances and songs.

Now that funding for the Freetown training has ended, the team are exploring the possibility of continuity. Currently, 150 fee-paying students are registered and this will be evaluated as time goes by.

The funding for the Betteh Tumara Punduru project continues, with a further 18 months to run. Farmers are now able to improve yields and to do basic calculations and spelling, in order to prevent other agents from cheating them.

Funding was available to send a small team to document activities in both Punduru and Freetown by means of filming.

**Lifeline Network International**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2019**

*Peru*

The life-skills group that was run by partners in Lima last year has become a regular feature and the group is now growing and meeting regularly on Sundays in their home.

*Zimbabwe*

Our partners in Zimbabwe continue to face serious challenge as the nation undergoes political change, with the ensuing economic crisis. Basic commodities are hard to come by and electricity and water supplies are unreliable. Partners in the London base were able to support them in a small way through donations as part of a Christmas offering in 2018. Partners based in Bulawayo persevere with community activities under duress. Partners in Chitungweza, on the outskirts of Harare, work tirelessly with the community, building local projects, providing courses such as parenting programmes and training leaders.

John Singleton travelled there in February 2019 with Nick Brewer (a young rap/spoken word artist who is part of the London base) to train and support their work. Amongst other activities, Nick spent time with the local young people in both Bulawayo and Chitungweza, with John training and equipping leaders.

*Dominica and St. Martin, Caribbean*

Despite the passage of time since Hurricane Maria, our partners in St. Martin and Dominica continue to report that many 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.

Partners from Mozambique were glad to be able to contribute to the ongoing restoration of lives there.

Our partners in Dominica are currently working to support the mental health of some of these islanders, and two UK partners spent 3 weeks in early 2019 out there, providing listening ears to those in grief and loss.

We are delighted to report that our partner in Dominica, Tina Alexander, was awarded the MBE in October 2018 for services to British Citizens after the 2017 hurricane.

*Philippines*

Our partners in the Philippines reported a hugely successful Youth summer camp. This was for some 450 delegates, who took part in training on serving and leadership.

*Iraq*

Our partner working in the displaced persons camps of northern Iraq (and particularly with the Yazidi population) reports that he has been able to provide significant training in post-traumatic stress disorder during the autumn of 2018.

And previous to this, his team have been providing other skills training, such as hairdressing, sewing and a cell phone maintenance workshop for men. These courses bring opportunities for future employment and a sense of hope and worth to those who are based in the internal displacement camps and have lost everything.

*Ukraine*

Our partner in Kiev, Ukraine reports fresh inspiration to see local community opportunities where there had been none before (and changing expectations).

**Lifeline Network International**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2019**

*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.

*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, Mozambique, Italy, Ukraine, 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, and more locally (!) Dagenham.

**Financial review**

**a. Financial review**

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

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

Gifts and donations received came mainly from Lifeline Church and there were also restricted gifts made towards the Charity's work in Dominica, 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 £29,934 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 £41,001 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, a conference for our overseas partners, the Doulos Immersion training programme and international teams.

The Charitable Company seeks to maintain adequate reserves to cover anticipated management and administrative expenses.

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

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

**Trustees' report (continued)**  
**for the year ended 31 March 2019**

**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. Method 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**

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, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

**Plans for future periods**

**a. Future developments**

*Doulos Immersion*

The Trustees have observed that, despite the financial and personnel commitment, there remains significant value in developing this programme out to a wider audience and have elected to extend invitations to a broad range of partners across the Network.

Consequently, a number of applications are currently arriving and being processed through the visa application system at the end of this reporting period, in preparation for a further cohort of extended period visitors. If the application process is successful, the candidates will similarly undertake a broad programme of training in leadership skills, community project management and personal development. Once again, we will make use of our great team of volunteers to support their induction and acclimatisation to enable them to become embedded in local life in East London.

**Lifeline Network International**  
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**Trustees' report (continued)**  
**for the year ended 31 March 2019**

*Other Plans*

As a result of reconnecting with an historic partnership, it is intriguing to see how new developments will occur with partners in Italy.

**Members' liability**

None of the Trustees has any beneficial interest in the Charity. All of the Trustees are the Members of the Charity and guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

**Trustees' responsibilities statement**

The Trustees (who are also directors of Lifeline Network International 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 Charitable Company and of the incoming resources and application of resources, including the income and expenditure, of the Charitable Company 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 in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charitable Company's transactions and disclose with reasonable accuracy at any time the financial position of the Charitable Company 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 Charitable Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 12 August 2019 and signed on their behalf by:

**L November**

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

**Independent examiner's report**  
**for the year ended 31 March 2019**

**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 2019.

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.

**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**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

I have completed my examination. I can 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.

Signed:

Dated: 13 August 2019

Susan Robinson BA FCA FCIE DChA MCMI

Kreston Reeves LLP  
Chatham Maritime

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

**Statement of financial activities incorporating income and expenditure account**  
**for the year ended 31 March 2019**

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
<b>Income from:</b>					
Donations and legacies	2	103,684	200,609	304,293	478,295
Investments	3	104	-	104	53
<b>Total income</b>		<b>103,788</b>	<b>200,609</b>	<b>304,397</b>	<b>478,348</b>
<b>Expenditure on:</b>					
Charitable activities	4	74,848	269,592	344,440	477,267
<b>Total expenditure</b>		<b>74,848</b>	<b>269,592</b>	<b>344,440</b>	<b>477,267</b>
<b>Net income / (expenditure) before transfers</b>		<b>28,940</b>	<b>(68,983)</b>	<b>(40,043)</b>	1,081
Transfers between Funds	13	(40,579)	40,579	-	-
<b>Net income / (expenditure) before other recognised gains and losses</b>		<b>(11,639)</b>	<b>(28,404)</b>	<b>(40,043)</b>	1,081
<b>Net movement in funds</b>		<b>(11,639)</b>	<b>(28,404)</b>	<b>(40,043)</b>	1,081
<b>Reconciliation of funds:</b>					
Total funds brought forward		254,769	58,338	313,107	312,026
<b>Total funds carried forward</b>		<b>243,130</b>	<b>29,934</b>	<b>273,064</b>	<b>313,107</b>

The notes on pages 11 to 23 form part of these financial statements.

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

**Balance sheet**  
**as at 31 March 2019**

	Note	£	2019 £	£	2018 £
<b>Fixed assets</b>					
Tangible assets	9		-		11
<b>Current assets</b>					
Debtors	10	46,075		34,580	
Cash at bank and in hand		232,758		332,135	
		<u>278,833</u>		<u>366,715</u>	
<b>Creditors:</b> amounts falling due within one year	11	(5,769)		(53,619)	
<b>Net current assets</b>			<u>273,064</u>		313,096
<b>Net assets</b>			<u>273,064</u>		<u>313,107</u>
<b>Charity Funds</b>					
Restricted funds	13		29,934		58,338
Unrestricted funds	13		243,130		254,769
<b>Total funds</b>			<u>273,064</u>		<u>313,107</u>

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

The Trustees consider that the Charity is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 12 August 2019 and signed on their behalf, by:

**L November**

The notes on pages 11 to 23 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 2019**

**1. Accounting policies**

**1.1 Administrative information**

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

**1.2 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), 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.

**1.3 Company status**

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

**1.4 Going concern**

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

**1.5 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.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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.



**Lifeline Network International**  
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**Notes to the financial statements**  
**for the year ended 31 March 2019**

**1. Accounting policies (continued)**

**1.12 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.13 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.

**1.14 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.

**1.15 Critical accounting estimates and areas of judgment**

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

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

**Lifeline Network International**  
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**Notes to the financial statements**  
**for the year ended 31 March 2019**

**2. Income from donations and legacies**

	<b>Unrestricted funds 2019 £</b>	<b>Restricted funds 2019 £</b>	<b>Total funds 2019 £</b>	<b>Total funds 2018 £</b>
Donations and gifts	103,684	22,771	126,455	121,937
Grants receivable	-	177,838	177,838	356,358
	<u>103,684</u>	<u>200,609</u>	<u>304,293</u>	<u>478,295</u>
Total 2018	<u>104,145</u>	<u>374,150</u>	<u>478,295</u>	

**Grants receivable for core activities**

	<b>Unrestricted funds 2019 £</b>	<b>Restricted funds 2019 £</b>	<b>Total funds 2019 £</b>	<b>Total funds 2018 £</b>
Comic Relief	-	35,460	35,460	160,573
Big Lottery	-	137,078	137,078	192,167
Other	-	5,300	5,300	3,618
	<u>-</u>	<u>177,838</u>	<u>177,838</u>	<u>356,358</u>

**3. Investment income**

	<b>Unrestricted funds 2019 £</b>	<b>Restricted funds 2019 £</b>	<b>Total funds 2019 £</b>	<b>Total funds 2018 £</b>
Interest receivable	104	-	104	53
	<u>104</u>	<u>-</u>	<u>104</u>	<u>53</u>
Total 2018	<u>53</u>	<u>-</u>	<u>53</u>	

**Lifeline Network International**  
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**Notes to the financial statements**  
**for the year ended 31 March 2019**

**4. Analysis of expenditure by activities**

	Direct costs 2019 £	Support costs 2019 £	Total 2019 £	Total 2018 £
Charitable activities	343,125	1,315	344,440	477,267
Total 2018	475,882	1,385	477,267	

**5. Direct costs**

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Projects expenditure	5,351	145,785	151,136	327,062
Gifts	1,000	21,508	22,508	13,462
Travel, conferences and training	25,429	59,117	84,546	49,919
Office and I.T. costs	543	15,605	16,148	3,802
Other charitable expenditure	2,344	-	2,344	8,259
Foreign exchange losses	556	-	556	1,854
Wages and salaries	37,930	27,577	65,507	71,284
Pension costs	369	-	369	48
Depreciation	11	-	11	192
	73,533	269,592	343,125	475,882
Total 2018	89,771	386,111	475,882	

**6. Support costs**

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Independent examination fees	1,315	-	1,315	1,385
Total 2018	1,385	-	1,385	

**Lifeline Network International**  
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**Notes to the financial statements**  
**for the year ended 31 March 2019**

**7. Net income/(expenditure)**

This is stated after charging:

	<b>2019</b>	2018
	<b>£</b>	£
Depreciation of tangible fixed assets:		
- owned by the Charity	<b>11</b>	192
	<u>          </u>	<u>          </u>

During the year, no Trustees received any remuneration (2018 - £NIL).  
 During the year, no Trustees received any benefits in kind (2018 - £NIL).  
 During the year, no Trustees received any reimbursement of expenses (2018 - £NIL).

**8. Staff costs**

Staff costs were as follows:

	<b>2019</b>	2018
	<b>£</b>	£
Wages and salaries (including UK based staff overheads)	<b>65,507</b>	71,284
Other pension costs	<b>369</b>	48
	<u>          </u>	<u>          </u>
	<b>65,876</b>	71,332
	<u>          </u>	<u>          </u>

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

	<b>2019</b>	2018
	<b>No.</b>	No.
	<b>1</b>	1

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 amounted to £46,197 (2018: £45,514), including employer's national insurance contributions of £4,469.

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

**Lifeline Network International**  
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**Notes to the financial statements**  
**for the year ended 31 March 2019**

**9. Tangible fixed assets**

	<b>Fixtures and fittings</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2018 and 31 March 2019	<b>1,908</b>
<b>Depreciation</b>	
At 1 April 2018	<b>1,897</b>
Charge for the year	<b>11</b>
At 31 March 2019	<b>1,908</b>
<b>Net book value</b>	
At 31 March 2019	<b>-</b>
At 31 March 2018	<b>11</b>

**10. Debtors**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Other debtors	<b>34,440</b>	32,581
Prepayments and accrued income	<b>11,635</b>	1,999
	<b>46,075</b>	34,580

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

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	<b>170</b>	-
Other creditors	<b>1,399</b>	12,562
Accruals and deferred income	<b>4,200</b>	41,057
	<b>5,769</b>	53,619
<b>Deferred income</b>		<b>£</b>
Deferred income at 1 April 2018		<b>36,732</b>
Amounts released from previous years		<b>(36,732)</b>
Deferred income at 31 March 2019		<b>-</b>

**Lifeline Network International**  
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**Notes to the financial statements**  
**for the year ended 31 March 2019**

**12. Financial instruments**

	2019 £	As restated 2018 £
Financial assets measured at amortised cost	<u>274,070</u>	<u>365,107</u>
Financial liabilities measured at amortised cost	<u>1,962</u>	<u>16,887</u>

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.

**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
<b>Designated funds</b>					
Betteh Tumara Freetown extension Management & organisational development	32,000	-	-	(32,000)	-
UK Doulos	8,000	-	-	-	8,000
International Doulos	10,000	-	(1,547)	1,547	10,000
Bringing Network Members to the UK Overseas conference	5,000	-	(2,284)	2,284	5,000
Punduru Sierra Leone - agriculture training programme	4,000	-	(233)	233	4,000
	5,000	-	-	-	5,000
	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
Total Unrestricted funds	<u>254,769</u>	<u>103,788</u>	<u>(74,848)</u>	<u>(40,579)</u>	<u>243,130</u>

At the balance sheet date designated funds were being held for the following purposes:

*Betteh Tumara Freetown extension* - LNI reserves, which are now fully expended, had been set aside for the vocational training programme extension in Sierra Leone.

*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.

**Lifeline Network International**  
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**Notes to the financial statements**  
**for the year ended 31 March 2019**

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

**Restricted funds**

	Balance at 1 April 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2019 £
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	-
Big Lottery Fund - Sierra Leone - Punduru - agriculture 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
	<b>58,338</b>	<b>200,609</b>	<b>(269,592)</b>	<b>40,579</b>	<b>29,934</b>

During the year restricted funds were being held for the following purposes:

*Big Lottery Fund - Sierra Leone - Freetown - vocational training programme grant* - a 6 year vocational training programme in Freetown Sierra Leone.

*Comic Relief - Sierra Leone - Freetown - extension to training programme grant* - a 3 year extension to the above programme in Freetown, Sierra Leone.

*Big Lottery Fund - Sierra Leone - Punduru - agriculture training programme grant* - a 4 year agricultural training programme in Punduru, Sierra Leone.

*Punduru project - other funding* - LNI reserves to be used for the above programme in Punduru.

*Trust fund - grants* - a grant received from the CB & HH Taylor Trust to be used for children in child headed families.

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

*Sponsored Swim for Sierra Leone mentoring project* - monies raised for a mentoring project 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.

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**Notes to the financial statements**  
**for the year ended 31 March 2019**

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

Total of funds	<b>313,107</b>	<b>304,397</b>	<b>(344,440)</b>	<b>-</b>	<b>273,064</b>
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**Statement of funds - prior year**

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
<b>Designated funds</b>					
Betteh Tumara Freetown extension Management & organisational development	32,000	-	-	-	32,000
International conference	8,000	-	-	-	8,000
UK Doulos	20,001	1,163	(14,632)	(6,532)	-
International Doulos	10,000	-	-	-	10,000
International Teams	5,000	-	-	(5,000)	-
Bringing Network Members to the UK Overseas conference	5,000	-	-	-	5,000
Punduru Sierra Leone - agriculture training programme	4,000	3,798	(1,461)	(2,337)	4,000
	5,000	-	(1,211)	1,211	5,000
	9,680	-	-	2,257	11,937
	<u>98,681</u>	<u>4,961</u>	<u>(17,304)</u>	<u>(10,401)</u>	<u>75,937</u>
<b>General funds</b>					
General funds	143,046	99,237	(73,852)	10,401	178,832
Total Unrestricted funds	<u>241,727</u>	<u>104,198</u>	<u>(91,156)</u>	<u>-</u>	<u>254,769</u>

**Lifeline Network International**  
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**Notes to the financial statements**  
**for the year ended 31 March 2019**

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

**Restricted funds**

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
Big Lottery Fund - Sierra Leone - Freetown - vocational training programme grant	6,243	71,752	(64,039)	-	13,956
Comic Relief - Sierra Leone - Freetown - extension to training programme grant	12,953	160,573	(149,750)	-	23,776
Big Lottery Fund - Sierra Leone - Punduru - agriculture training programme grant	23,623	120,415	(133,909)	-	10,129
Punduru project - other funding	21,813	3,618	(25,265)	-	166
Trust fund - grants	2,000	-	-	-	2,000
Gifts for Lifeline Nehemiah Projects Sierra Leone	3,667	4,895	(4,378)	-	4,184
	-	5,577	(1,450)	-	4,127
Gifts for Dominica	-	5,112	(5,112)	-	-
Gifts for Individuals in Need	-	418	(418)	-	-
Gifts for Iraq	-	625	(625)	-	-
Sierra Leone - mudslide appeal	-	1,165	(1,165)	-	-
	<u>70,299</u>	<u>374,150</u>	<u>(386,111)</u>	<u>-</u>	<u>58,338</u>
Total of funds	<u>312,026</u>	<u>478,348</u>	<u>(477,267)</u>	<u>-</u>	<u>313,107</u>

**Summary of funds - current 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
	<u>254,769</u>	<u>103,788</u>	<u>(74,848)</u>	<u>(40,579)</u>	<u>243,130</u>
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>

**Lifeline Network International**  
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**Notes to the financial statements**  
**for the year ended 31 March 2019**

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

**Summary of funds - prior year**

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2018 £
Designated funds	98,681	4,961	(17,304)	(10,401)	75,937
General funds	143,046	99,237	(73,852)	10,401	178,832
	<u>241,727</u>	<u>104,198</u>	<u>(91,156)</u>	<u>-</u>	<u>254,769</u>
Restricted funds	70,299	374,150	(386,111)	-	58,338
	<u>312,026</u>	<u>478,348</u>	<u>(477,267)</u>	<u>-</u>	<u>313,107</u>

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

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

	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)
	<u>243,130</u>	<u>29,934</u>	<u>273,064</u>

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

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	11	-	11
Current assets	308,377	58,338	366,715
Creditors due within one year	(53,619)	-	(53,619)
	<u>254,769</u>	<u>58,338</u>	<u>313,107</u>

**Lifeline Network International**  
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**Notes to the financial statements**  
**for the year ended 31 March 2019**

**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 £369 (2018 - £48). Contributions, including employee's salary sacrifice contributions, totalling £637 (2018 - £Nil) were payable to the fund at the balance sheet date and are included in creditors.

**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 £101,657 (2018: £92,939).
- Expenses were recharged from LC totalling £30,528 (2018: £14,337).
- Rent charge for use of Lifeline House from LC of £Nil (2018: £3,542).
- Salary costs were recharged from LC totalling £54,058 (2018: £60,759).
- Expenses were recharged to LC totalling £31,773 (2018: £21,762).
- Salary costs were recharged to LC totalling £13,032 (2018: £4,278).
- At the balance sheet date LNI were owed a balance of £9,695 by LC (2018: £Nil).

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 £5,318 (2018: £20,545).
- Expenses were recharged to LCP totalling £Nil (2018: £41).
- At the balance sheet date LNI owed a balance of £59 to LCP (2018: £176).

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 £Nil (2018: £100).
- 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 £1,006 (2018: £630).
- At the balance sheet date there were no balances outstanding between LNI and OSCL.