

Charity registration number 1099151

Company registration number 04566231 (England and Wales)

INTERNATIONAL CHILDRENS CARE (UK)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

INTERNATIONAL CHILDRENS CARE (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Rick Fleck Mr Kent Greve Pastor Errol Blackburn Ms S Dzirambe Mr W Bullock Ms L Peat-Brown	(Appointed 1 January 2022)
Charity number	1099151	
Company number	04566231	
Principal address	PO Box 4243 Warfield Berkshire RG429QQ	
Registered office	4 Marigold Drive Bisley Surrey UK GU24 9SF	
Independent examiner	Frances Wilde FCCA DChA Warner Wilde Chartered Certified Accountants 4 Marigold Drive Bisley Surrey GU24 9SF	
Bankers	Barclays Bank Plc 2-4 Church Street Caversham Reading West Berkshire RG4 7AE	
Solicitors	Third Sector Law 28-30 High Street Guildford Surrey GU1 3EL	

INTERNATIONAL CHILDRENS CARE (UK)

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INTERNATIONAL CHILDRENS CARE (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are:

1. To relieve hardship and distress of children anywhere in the world, particularly as a result of being orphaned or otherwise without parental support, by providing children's care facilities and programs including orphanages anywhere in the world, and establishing adoption programs and services, as appropriate.
2. To provide financial support and administration for the operation of children's care facilities and programs, and for the establishment and maintenance of adoption programs and services.

There has been no change in these activities during the year.

The general aims of the Charity are as follows:

1. To provide financial help and assistance to secure, established and organised children's villages that provide a fulfilling and happy family home for orphaned and abandoned children in developing nations.
2. To support the operation of facilities that have 'family style' homes, whereby a local family takes care of 8-10 children, providing a loving environment for those children to call 'home'.
3. To give every child in these facilities an opportunity to further their education to a university education level if they so desire and funding is available to support them.
4. To work to connect children in these facilities with caring sponsors in the UK who want to establish a relationship with a child. Child Sponsors are encouraged to correspond with the child. This connection is important to these children, as ICC works to help the child build a positive self image.
5. To provide childcare that fully develops each child's potential for happiness and security in his/her formative years, whilst preserving his/her natural culture and heritage.

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

INTERNATIONAL CHILDRENS CARE (UK)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

Significant Highlights from 2022 include the following:

- 1) There was the first camp meeting since COVID, however the attendance wasn't as high as in previous years.
- 2) In 2022 ICCUK was able to make all project payments plus a surplus of funds.
- 3) We have received a couple of gifts from people's wills, which has been gratefully received and passed onto the projects.
- 4) Expenditure like travel and printing has remained low due to no presentations being done at the churches, and we were able to achieve good rates for the camp meeting.
- 5) Social media presence continues to grow.
- 6) Newsletters are now available on our website, so everyone can access up to date information.
- 7) We now have 97 Sponsors in the UK.
- 8) The USA office has now set up a shared folder system, ensuring that we have up to date information constantly.
- 9) We cleared out and handed back our storage unit, reducing our costs.
- 10) All trustees have their own trustee presentation materials.
- 11) A new trustee Leslene Peat Brown has joined the board of trustees, bringing the total of UK based trustees to four.

Financial review

£14,594 (2021: £9,726) has been paid to projects during the year.

The charity has maintained its positive fund balance in 2022. The reserves at the year end stand at £20,560 (2021: £11,537).

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The charity is working towards this target.

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

Plans for the future

Promoting the charity with increased Church visits - visibility in churches with more posters, leaflets and short clip videos.

Promoting the charity by increased Social Media Marketing, Networking and Community outreach functions.

Better use of relevant and Inhouse printed media, like Church magazines, leaflets, programs and radio promotions.

We will be looking at opportunities for collaboration with other established UK children's Charities, in order to enhance ICCUK position and presence in this Country.

INTERNATIONAL CHILDRENS CARE (UK)

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Rick Fleck

Mr Kent Greve

Pastor Errol Blackburn

Ms S Dzirambe

Mr W Bullock

Ms L Peat-Brown

(Appointed 1 January 2022)

The trustees are selected by voting members.

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

The charity belongs to a network of International Children's Care (ICC) support partners, which are located in Europe, the Americas and Asia. The ICC corporate office is located in the United States. While each partner office, including ICC UK, is an independent entity, the corporate office coordinates the support of ICC children's projects around the world.

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

Errol Blackburn

Pastor Errol Blackburn

Trustee

Dated: 25/09/23

INTERNATIONAL CHILDRENS CARE (UK)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF INTERNATIONAL CHILDRENS CARE (UK)

I report to the trustees on my examination of the financial statements of International Childrens Care (UK) (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

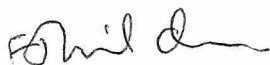
An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The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

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Frances Wilde FCCA DChA

Warner Wilde
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF

Dated: 26 September 2023

INTERNATIONAL CHILDRENS CARE (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

Current financial year

		Unrestricted funds general 2022 £	Unrestricted funds Designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<u>Income from:</u>						
Donations and legacies	3	23,413	3,087	10,557	37,057	25,094
Investments	4	6	-	-	6	4
Total income		23,419	3,087	10,557	37,063	25,098
<u>Expenditure on:</u>						
Raising funds	5	1,565	-	-	1,565	362
Charitable activities	6	11,881	-	14,594	26,475	19,993
Total expenditure		13,446	-	14,594	28,040	20,355
Net income/(expenditure) for the year/ Net movement in funds		9,973	3,087	(4,037)	9,023	4,743
Net movement in funds		9,973	3,087	(4,037)	9,023	4,743
Fund balances at 1 January 2022		(12,357)	19,147	4,747	11,537	6,794
Fund balances at 31 December 2022		(2,384)	22,234	710	20,560	11,537

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

All income and expenditure derive from continuing activities.

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

INTERNATIONAL CHILDRENS CARE (UK)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds Designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	9,872	3,891	11,331	25,094
Investments	4	4	-	-	4
Total income		9,876	3,891	11,331	25,098
<u>Expenditure on:</u>					
Raising funds	5	362	-	-	362
Charitable activities	6	10,267	-	9,726	19,993
Total expenditure		10,629	-	9,726	20,355
Net income/(expenditure) for the year/ Net movement in funds		(753)	3,891	1,605	4,743
Fund balances at 1 January 2021		(11,604)	15,256	3,142	6,794
Fund balances at 31 December 2021		(12,357)	19,147	4,747	11,537

INTERNATIONAL CHILDRENS CARE (UK)

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	9	3,834		3,304	
Cash at bank and in hand		18,645		18,781	
		<u>22,479</u>		<u>22,085</u>	
Creditors: amounts falling due within one year	10	(1,919)		(10,548)	
Net current assets			20,560		11,537
Income funds					
Restricted funds	11		710		4,747
<u>Unrestricted funds</u>					
Designated funds	12	22,234		19,147	
General unrestricted funds		<u>(2,384)</u>		<u>(12,357)</u>	
			19,850		6,790
			<u>20,560</u>		<u>11,537</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors 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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 25/09/23

Errol Blackburn

Pastor Errol Blackburn
Trustee

Company registration number 04566231

INTERNATIONAL CHILDRENS CARE (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

International Childrens Care (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is 4 Marigold Drive, Bisley, Surrey, GU24 9SF, UK.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

The charity meets its day to day working capital requirements through its own cash reserves and occasional support from a related organisation ICC USA.

The trustees have prepared projected cash flow information for the period ending 12 months from the date of these accounts.

On the basis of this cash flow information, the trustees consider that the charity will continue to operate at a modest surplus.

On this basis, the trustees consider it appropriate to prepare the accounts on the going concern basis. The accounts do not include any adjustments that would result from withdrawal of support from ICC USA..

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

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

INTERNATIONAL CHILDRENS CARE (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Legacies are recognised when the amount to be received is reasonably certain. This is usually on receipt of notification from the executor of an amount to be received.

1.5 Expenditure

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

1.6 Tangible fixed assets

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

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

Plant and machinery	4 years straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

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

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at the recoverable amount.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price and subsequently carried at the payable amount.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amount payable.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

INTERNATIONAL CHILDRENS CARE (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.9 Debtors

Debtors and prepayments are recognised at the amount due.

1.10 Creditors

Creditors are recognised where the charity has a present obligation arising from a past event and the amount can be reliably measured or estimated.

2 Critical accounting estimates and judgements

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

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

INTERNATIONAL CHILDRENS CARE (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds Designated 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds Designated 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	8,875	3,087	10,557	22,519	9,872	3,891	11,331	25,094
Legacies receivable	14,538	-	-	14,538	-	-	-	-
	<u>23,413</u>	<u>3,087</u>	<u>10,557</u>	<u>37,057</u>	<u>9,872</u>	<u>3,891</u>	<u>11,331</u>	<u>25,094</u>

INTERNATIONAL CHILDRENS CARE (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	6	4
	<u>6</u>	<u>4</u>

5 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
<u>Fundraising and publicity</u>		
Advertising	1,565	362
	<u>1,565</u>	<u>362</u>

6 Charitable activities

	Operating costs 2022 £	Operating costs 2021 £
Children's programmes	14,594	9,726
Share of support costs (see note 7)	8,573	6,847
Share of governance costs (see note 7)	3,308	3,420
	<u>26,475</u>	<u>19,993</u>
Analysis by fund		
Unrestricted funds - general	11,881	10,267
Restricted funds	14,594	9,726
	<u>26,475</u>	<u>19,993</u>

INTERNATIONAL CHILDRENS CARE (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Office costs	5,095	-	5,095	5,031	-	5,031
Storage	132	-	132	156	-	156
Telephone and IT	2,654	-	2,654	1,172	-	1,172
Miscellaneous	179	-	179	100	-	100
Printing and stationery	513	-	513	388	-	388
Independent Examiner's fee	-	1,260	1,260	-	1,200	1,200
Bank charges and interest	-	157	157	-	123	123
Bookkeeping and management accounts	-	1,891	1,891	-	2,097	2,097
	<u>8,573</u>	<u>3,308</u>	<u>11,881</u>	<u>6,847</u>	<u>3,420</u>	<u>10,267</u>
Analysed between Charitable activities	<u>8,573</u>	<u>3,308</u>	<u>11,881</u>	<u>6,847</u>	<u>3,420</u>	<u>10,267</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, or had any reimbursed expenses. (2021- one trustee was reimbursed £1,178 in travelling expenses).

9 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	<u>3,834</u>	<u>3,304</u>

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	805	9,726
Accruals and deferred income	1,114	822
	<u>1,919</u>	<u>10,548</u>

INTERNATIONAL CHILDRENS CARE (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

11 Restricted funds

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

	Movement in funds			Movement in funds			
	Balance at 1 January 2021	Incoming Resources	Project Payments	Balance at 1 January 2022	Incoming Resources	Project Payments	Balance at 31 December 2022
	£	£	£	£	£	£	£
Columbia	19	-	-	19	-	-	19
Congo	1,046	4,397	(4,208)	1,234	4,424	(4,695)	963
Dominican Republic	907	1,918	(2,317)	508	1,535	(1,729)	314
Ghana	74	178	(221)	32	126	(147)	11
Guatemala	563	2,155	(2,081)	637	1,929	(2,093)	473
India	334	1,749	-	2,083	1,547	(4,920)	(1,290)
Mexico	168	745	(710)	203	807	(805)	205
Romania	31	189	(189)	31	189	(205)	15
	<u>3,142</u>	<u>11,331</u>	<u>(9,726)</u>	<u>4,747</u>	<u>10,557</u>	<u>(14,594)</u>	<u>710</u>

12 Designated funds

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

	Movement in funds		Movement in funds		
	Balance at 1 January 2021	Incoming resources	Balance at 1 January 2022	Incoming resources	Balance at 31 December 2022
	£	£	£	£	£
	15,256	3,891	19,147	3,087	22,234
	<u>15,256</u>	<u>3,891</u>	<u>19,147</u>	<u>3,087</u>	<u>22,234</u>

The designated fund represents amounts set aside by the trustees from general donations for the direct benefit of children.

INTERNATIONAL CHILDRENS CARE (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:								
Current assets/(liabilities)	(2,384)	22,234	710	20,560	(6,910)	15,256	3,191	11,537
	<u>(2,384)</u>	<u>22,234</u>	<u>710</u>	<u>20,560</u>	<u>(6,910)</u>	<u>15,256</u>	<u>3,191</u>	<u>11,537</u>
	=====	=====	=====	=====	=====	=====	=====	=====