

INTERNATIONAL LEARNING MOVEMENT (ILM)

England & Wales · Charity number 1102513

Details

Other names ILM

Status Registered

Legal form Other

Registered 2004-03-05

Register [View on the Charity Commission register](#)

Contact

Address ILM
37th Floor
1 Canada Square
Canary Wharf
London

Phone 03000111000

Email support@uk.ilmgroup.org

Website www.ilmuk.org

Activities

Objects: A) TO ADVANCE THE EDUCATION, (ACADEMIC, VOCATIONAL, AND SOCIAL) OF CHILDREN AND ADULTS ON A WORLD-WIDE BASIS, BUT PRIMARILY COUNTRIES WITHIN THE INDIAN SUB-CONTINENT AND THE UK, BY THE PROVISION OF SUPPLIES, FACILITIES EQUIPMENT, TRAINING, AND FINANCIAL SUPPORT TO LOCAL SCHOOLS, COLLEGES AND OTHER EDUCATIONAL ESTABLISHMENTS DEEMED CHARITABLE, AND TO PUPILS, STUDENTS AND TRAINEES. THIS WILL INCLUDE ARRANGING AND ASSISTING WITH THE PROVISION OF TRAINING WITHIN THE UNITED KINGDOM FOR TEACHERS FROM ABROAD THEREBY INCREASING THE STANDARDS OF TEACHING AND EDUCATION INTERNATIONALLY. B) TO PROVIDE ASSISTANCE TO HELP RELIEVE FINANCIAL HARDSHIP AMONG PEOPLE IN SUCH NEED, EITHER GENERALLY OR INDIVIDUALLY, THROUGH THE PROVISION OF GRANTS, GOODS OR SERVICES WITHIN INDIA AND THE SURROUNDING NATIONS. C) TO PROVIDE ASSISTANCE TO ALLEVIATE THE SUFFERING OF VICTIMS OF NATURAL OR MAN MADE DISASTERS, WAR, CIVIL UNREST, OR ANY OTHER SITUATION THE EXECUTIVE COMMITTEE DEEMS FIT AND CHARITABLE, IN THE FORM OF MONEY (OR OTHER MEANS DEEMED SUITABLE) FOR PERSONS, BODIES, ORGANISATIONS AND/OR COUNTRIES AFFECTED INCLUDING THE PROVISION OF MEDICAL AID.

Activities: a) Support education.b) Promote understanding and an awareness of HIV/AIDs.c) Relief in emergencies and medical camp.d) Promote understanding between global cultures and faith.e) Support financially to the poor families for their daughters marriage costs.f) Install hand pumps for clean water.g) Promote tolerance and social justice.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** INDIAN SUB-CONTINENT, UK AND WORLDWIDE
- Afghanistan
- Bangladesh
- Botswana
- Cameroon
- Canada
- Chad
- Congo (Democratic Republic)
- Egypt
- Eswatini
- Ethiopia
- Ghana
- India
- Kenya
- Lebanon
- Malawi
- Mali
- Mauritania
- Morocco
- Mozambique
- Namibia
- Nepal
- Niger
- Nigeria
- Occupied Palestinian Territories
- Pakistan
- Senegal
- Somalia
- South Africa
- Sri Lanka
- Syria
- Tanzania
- The Gambia
- Turkey

- Uganda
- United States
- Yemen
- Zambia
- Zimbabwe
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,132,570	£5,745,609	£669,995	10
2024-03-31	£6,007,525	£5,966,255	£283,034	6
2023-03-31	£2,352,516	£2,240,428	£241,764	9
2022-03-31	£2,474,998	£2,654,224	£129,676	10
2021-03-31	£2,304,372	£2,152,821	£308,902	16

Trustees

Name	Role	Appointed
Christine Bailey		2019-09-25
JOYCE BISHOP		2017-07-15
Sana Sayed		2021-04-01

INTERNATIONAL LEARNING MOVEMENT (ILM)

England & Wales - Charity number 1102513

Accounts

Charity registration number 1102513 (England and Wales)

**INTERNATIONAL LEARNING MOVEMENT (ILM)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

INTERNATIONAL LEARNING MOVEMENT (ILM)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Christine Bailey
Joyce Bishop
Sana Sayed

Charity number

1102513

Principal address

ILM
37th Floor
1 Canada Square
Canary Wharf
London

Auditor

MMBA London Ltd
16 Upper Woburn Place
London
WC1H 0AF

INTERNATIONAL LEARNING MOVEMENT (ILM)

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INTERNATIONAL LEARNING MOVEMENT (ILM)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and the financial statements of the charity for the year ended 31 March 2025.

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 Charities Act 2011 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

We help poor communities to improve their lives with a focus on sustainable development and empowerment, our programmes give poor, unfortunate people better access to essential services; giving them the opportunity to improve their livelihoods and lift themselves out of poverty. ILM also work in partnership with other charitable organisations helping to shape development agendas and improve the impact and effectiveness of world-wide humanitarian action.

Our goal is to ensure that through our donors, our contribution to society makes a genuine, positive, long-lasting difference to the people who need it most. Interestingly, our work takes place 'on the ground' in countries within Asia and Africa, especially in Malawi and India. We operate in a totally fair, transparent way and we are always fully accountable.

Achievements and performance

Over the course of the year, the charity successfully implemented sustainable water solutions and provided nutritious meals to those in need, making a tangible difference in the communities we serve.

During the year, the charity provided timely humanitarian assistance in response to multiple emergencies and natural disasters, ensuring support reached affected communities when it was most needed.

The kindness of our donors recognising the ongoing humanitarian crises around the world meant that our income exceeded £6m (2024: £6m) .Our charitable expenditure did not match this increase in income so the surplus is carried over to be spent on programmes in future years.

Financial review

With the kindness of our strategic partners and donors recognising the ongoing humanitarian crises around the world meant that our income exceeded £6m .Expenditure in the year exceeded our income which was covered from surplus brought forward from previous year.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

Christine Bailey

Joyce Bishop

Sana Sayed

INTERNATIONAL LEARNING MOVEMENT (ILM)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Board of Trustees is ultimately responsible for the operations of the Charity.

The Board of Trustees meet on a quarterly basis to conduct the business of the day assess the impact and credibility of our projects, discuss day to day activity and revenue streams.

The Organisational structure consists of the 3 Trustees and senior management team.

The Trustees set the strategy and agenda for the Charity. The Board of Trustees works with the Country Director to monitor and ensure that the Charity is working towards achieving its objectives and in line with the agreed strategy and plans. The Board of Trustees is made up of volunteers, who each bring skills and experience with them in order to help the Charity meet its objectives. The Board of Trustees is ultimately responsible for the operations of the Charity.

The Country Director reports directly to the Board of Trustees and is responsible for managing the day-to-day running of the Charity, leading the executive management team

The Country Director sets individual objectives for the executive management team and assesses their performance against objectives set. The executive management team also meets on a weekly basis to discuss and agree key operational actions required. The mission of the charity is to eliminate illiteracy, human suffering, poverty and disease; and to provide clean water throughout our operating area.

Supplier payment policy

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Statement of Trustees' responsibilities

The trustees 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).

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



Christine Bailey

Trustee

31 January 2026

INTERNATIONAL LEARNING MOVEMENT (ILM)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

INTERNATIONAL LEARNING MOVEMENT (ILM)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF INTERNATIONAL LEARNING MOVEMENT (ILM)

Opinion

We have audited the financial statements of International Learning Movement (ILM) (the 'Charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

INTERNATIONAL LEARNING MOVEMENT (ILM)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF INTERNATIONAL LEARNING MOVEMENT (ILM)

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or noncompliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management.

We gained an understanding of the legal and regulatory framework applicable to the Charity and the industry in which it operates, drawing on our broad sector experience, and considered the risk of acts by the Company that were contrary to these laws and regulations, including fraud.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011, UK tax legislation and other sector specific laws and regulations.

Our tests also included agreeing the financial statements disclosures to underlying supporting documentation and enquiries with management.

We did not identify any key audit matters relating to irregularities, including fraud. As in all of our audits, we also addressed the risk of management override of internal controls including testing journals and evaluation whether there was evidence of bias by the management that represented a risk of material misstatement due to fraud.

INTERNATIONAL LEARNING MOVEMENT (ILM)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF INTERNATIONAL LEARNING MOVEMENT (ILM)

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed



Mr Waqqas Shabir Memon, BSc, FCCA (Senior Statutory Auditor)

For and on behalf of MMBA London Ltd, Statutory Auditor

Chartered Certified Accountants &

16 Upper Woburn Place

London

WC1H 0AF

31 January 2026

MMBA London Ltd is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

INTERNATIONAL LEARNING MOVEMENT (ILM)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	289,889	5,842,681	6,132,570	9,944	5,997,581	6,007,525
Total income		<u>289,889</u>	<u>5,842,681</u>	<u>6,132,570</u>	<u>9,944</u>	<u>5,997,581</u>	<u>6,007,525</u>
Expenditure on:							
Raising funds	4	-	534,270	534,270	-	774,915	774,915
Charitable activities	5	289,889	4,735,222	5,025,111	23,206	5,070,548	5,093,754
Other expenditure	8	-	186,228	186,228	-	97,586	97,586
Total expenditure		<u>289,889</u>	<u>5,455,720</u>	<u>5,745,609</u>	<u>23,206</u>	<u>5,943,049</u>	<u>5,966,255</u>
Net income and movement in funds		-	386,961	386,961	(13,262)	54,532	41,270
Reconciliation of funds:							
Fund balances at 1 April 2024		-	283,034	283,034	13,262	228,502	241,764
Fund balances at 31 March 2025		<u>-</u>	<u>669,995</u>	<u>669,995</u>	<u>-</u>	<u>283,034</u>	<u>283,034</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

INTERNATIONAL LEARNING MOVEMENT (ILM)

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Property, plant and equipment	10		262,055		242,416
Current assets					
Cash at bank and in hand		509,463		66,362	
Current liabilities	11	(101,523)		(25,744)	
Net current assets			407,940		40,618
Total assets less current liabilities			669,995		283,034
Income funds					
Restricted funds - general	13		669,995		283,034
			669,995		283,034

The financial statements were approved by the Trustees on 31 January 2026



Christine Bailey
Trustee

INTERNATIONAL LEARNING MOVEMENT (ILM)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	17		468,576		24,444
Investing activities					
Purchase of property, plant and equipment		(25,475)		(86,708)	
Net cash used in investing activities			(25,475)		(86,708)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			443,101		(62,264)
Cash and cash equivalents at beginning of year			66,362		128,626
Cash and cash equivalents at end of year			509,463		66,362

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

International Learning Movement (ILM) is a public benefit charitable entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is ILM 37th Floor 1 Canada Square Canary Wharf London.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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. Assessments for going concern include long term cash flow forecasts and scenario planning, the trustees have considered a time period of at least 12 months from the anticipated date of approval of these financial statements.

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 or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.8 Employee benefits

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

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

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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 LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	289,889	5,842,681	6,132,570	9,944	5,997,581	6,007,525

4 Expenditure on raising funds

	Restricted funds 2025 £	Restricted funds 2024 £
Fundraising and publicity		
Staging fundraising events	184,857	567,681
Advertising	349,413	207,234
	534,270	774,915

5 Expenditure on charitable activities

	Restricted Charitable Expenditure 2025 £	Unrestricted Charitable Expenditure 2025 £	Total 2025 £	Restricted Charitable Expenditure 2024 £	Unrestricted Charitable Expenditure 2024 £	Total 2024 £
Direct costs						
Staff costs	290,978	-	290,978	156,683	-	156,683
Depreciation and impairment	5,836	-	5,836	2,463	-	2,463
Relief Work	4,416,253	289,889	4,706,142	4,855,637	23,206	4,878,843
Travelling And Subsistence	15,674	-	15,674	49,814	-	49,814
Consultancy	6,481	-	6,481	5,951	-	5,951
	4,735,222	289,889	5,025,111	5,070,548	23,206	5,093,754
Analysis by fund						
Unrestricted funds	-	289,889	289,889	-	23,206	23,206
Restricted funds	4,735,222	-	4,735,222	5,070,548	-	5,070,548
	4,735,222	289,889	5,025,111	5,070,548	23,206	5,093,754

6 Trustees

Trustee Sana Sayed received remuneration of £30,000 (2024: £12,500) for her services during the year. No other trustees received any remuneration or benefits from the charity during the current or preceding year.

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	10	6
	<u> </u>	<u> </u>

Employment costs

	2025	2024
	£	£
Wages and salaries	258,908	144,351
Social security costs	24,785	7,968
Other pension costs	7,285	4,364
	<u> </u>	<u> </u>
	290,978	156,683
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

8 Other expenditure

	Restricted	Restricted
	funds	funds
	general	general
	2025	2024
	£	£
Accountancy fee	3,250	3,250
Auditor's remuneration	4,140	4,140
Bookkeeping	2,350	2,550
Other expenditure	176,488	87,646
	<u> </u>	<u> </u>
	186,228	97,586
	<u> </u>	<u> </u>

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Property, plant and equipment

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2024	228,986	19,378	248,364
Additions	-	25,475	25,475
	<u>228,986</u>	<u>44,853</u>	<u>273,839</u>
At 31 March 2025	228,986	44,853	273,839
	<u>228,986</u>	<u>44,853</u>	<u>273,839</u>
Depreciation and impairment			
At 1 April 2024	-	5,948	5,948
Depreciation charged in the year	-	5,836	5,836
	<u>-</u>	<u>11,784</u>	<u>11,784</u>
At 31 March 2025	-	11,784	11,784
	<u>-</u>	<u>11,784</u>	<u>11,784</u>
Carrying amount			
At 31 March 2025	228,986	33,069	262,055
	<u>228,986</u>	<u>33,069</u>	<u>262,055</u>
At 31 March 2024	228,986	13,430	242,416
	<u>228,986</u>	<u>13,430</u>	<u>242,416</u>

11 Current liabilities

	2025	2024
	£	£
Other taxation and social security	63,425	2,214
Other payables	9,076	8,330
Accruals and deferred income	29,022	15,200
	<u>101,523</u>	<u>25,744</u>

12 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	7,285	4,364
	<u>7,285</u>	<u>4,364</u>

The Charity operates a defined contribution pension scheme for all qualifying employees. 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 £7,285 (2024: £4,364). Contributions totalling £19,282 (2024: £5,460) were payable to the fund at the reporting date and are included within other payables within creditors due within one year.

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
	283,034	5,842,681	(5,455,720)	669,995
	<u>283,034</u>	<u>5,842,681</u>	<u>(5,455,720)</u>	<u>669,995</u>
Previous year:				
	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
	228,502	5,997,581	(5,943,049)	283,034
	<u>228,502</u>	<u>5,997,581</u>	<u>(5,943,049)</u>	<u>283,034</u>

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	-	289,889	(289,889)	-
	<u>-</u>	<u>289,889</u>	<u>(289,889)</u>	<u>-</u>
Previous year:				
	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	13,262	9,944	(23,206)	-
	<u>13,262</u>	<u>9,944</u>	<u>(23,206)</u>	<u>-</u>

15 Analysis of net assets between funds

	Restricted funds 2025 £
At 31 March 2025:	
Property, plant and equipment	262,055
Current assets/(liabilities)	407,940
	<u>669,995</u>

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Analysis of net assets between funds

(Continued)

	Restricted funds 2024 £
At 31 March 2024:	
Property, plant and equipment	242,416
Current assets/(liabilities)	40,618
	<u>283,034</u>

16 Related party transactions

Transactions with related parties

During the year the Charity entered into the following transactions with a related party ILM Centre & Mosque Ltd:

	Relief work 2025 £	2024 £
Entities over which the entity has control, joint control or significant influence	30,000	-
	<u>30,000</u>	<u>-</u>

17 Cash generated from operations

	2025 £	2024 £
Surplus for the year	386,961	41,270
Adjustments for:		
Depreciation and impairment of property, plant and equipment	5,836	2,463
Movements in working capital:		
Increase/(decrease) in trade and other payables	75,779	(19,289)
Cash generated from operations	<u>468,576</u>	<u>24,444</u>

18 Analysis of changes in net funds

The Charity had no material debt during the year.

INTERNATIONAL LEARNING MOVEMENT (ILM)

England & Wales - Charity number 1102513

Accounts

Charity registration number 1102513 (England and Wales)

**INTERNATIONAL LEARNING MOVEMENT (ILM)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

INTERNATIONAL LEARNING MOVEMENT (ILM)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

C Bailey
J Bishop
S Sayed

Charity number

1102513

Principal address

ILM
37th Floor
1 Canada Square
Canary Wharf
London

Auditor

MMBA London Ltd
16 Upper Woburn Place
Kings Cross
London
WC1H 0AF

INTERNATIONAL LEARNING MOVEMENT (ILM)

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INTERNATIONAL LEARNING MOVEMENT (ILM)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and the financial statements of the charity for the year ended 31 March 2024.

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 Charities Act 2011 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

We help poor communities to improve their lives with a focus on sustainable development and empowerment, our programmes give poor, unfortunate people better access to essential services; giving them the opportunity to improve their livelihoods and lift themselves out of poverty. ILM also work in partnership with other charitable organisations helping to shape development agendas and improve the impact and effectiveness of world-wide humanitarian action.

Our goal is to ensure that through our donors, our contribution to society makes a genuine, positive, long-lasting difference to the people who need it most. Interestingly, our work takes place 'on the ground' in countries within Asia and Africa, especially in Malawi and India. We operate in a totally fair, transparent way and we are always fully accountable.

Achievements and performance

Throughout the year, the charity successfully installed over 2,447 water solutions and distributed over 8 million meals.

We also responded to 5 emergencies and natural disasters, including the Morocco earthquake, the Gaza crisis, the Afghanistan earthquake, Cyclone Biparjoy, and the Barabanki flood.

The kindness of our donors recognising the ongoing humanitarian crises around the world meant that our income exceeded £6m (2023: £2.3m) for the first time. Our charitable expenditure did not match this increase in income so the surplus is carried over to be spent on programmes in future years.

Financial review

With the kindness of our strategic partners and donors recognising the ongoing humanitarian crises around the world meant that our income exceeded £6m for the first time. Expenditure in the year exceeded our income which was covered from surplus brought forward from previous year.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

C Bailey

J Bishop

A Yousuf

S Sayed

(Resigned 1 March 2024)

INTERNATIONAL LEARNING MOVEMENT (ILM)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Board of Trustees is ultimately responsible for the operations of the Charity.

The Board of Trustees meet on a quarterly basis to conduct the business of the day assess the impact and credibility of our projects, discuss day to day activity and revenue streams.

The Organisational structure consists of the Chair of Trustees and 3 other Trustees, 2 Executive Directors and senior management team.

The Trustees set the strategy and agenda for the Charity. The Board of Trustees works with the Country Director to monitor and ensure that the Charity is working towards achieving its objectives and in line with the agreed strategy and plans. The Board of Trustees is made up of volunteers, who each bring skills and experience with them in order to help the Charity meet its objectives. The Board of Trustees is ultimately responsible for the operations of the Charity.

The Country Director reports directly to the Board of Trustees and is responsible for managing the day-to-day running of the Charity, leading the executive management team

The Country Director sets individual objectives for the executive management team and assesses their performance against objectives set. The executive management team also meets on a weekly basis to discuss and agree key operational actions required. The mission of the charity is to eliminate illiteracy, human suffering, poverty and disease; and to provide clean water throughout our operating area.

Supplier payment policy

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

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



C Bailey
Trustee

31 January 2025

INTERNATIONAL LEARNING MOVEMENT (ILM)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

INTERNATIONAL LEARNING MOVEMENT (ILM)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF INTERNATIONAL LEARNING MOVEMENT (ILM)

Opinion

We have audited the financial statements of International Learning Movement (ILM) (the 'Charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

INTERNATIONAL LEARNING MOVEMENT (ILM)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF INTERNATIONAL LEARNING MOVEMENT (ILM)

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain. We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or noncompliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management.

We gained an understanding of the legal and regulatory framework applicable to the Charity and the industry in which it operates, drawing on our broad sector experience, and considered the risk of acts by the Company that were contrary to these laws and regulations, including fraud.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011, UK tax legislation and other sector specific laws and regulations.

Our tests also included agreeing the financial statements disclosures to underlying supporting documentation and enquiries with management.

We did not identify any key audit matters relating to irregularities, including fraud. As in all of our audits, we also addressed the risk of management override of internal controls including testing journals and evaluation whether there was evidence of bias by the management that represented a risk of material misstatement due to fraud.

INTERNATIONAL LEARNING MOVEMENT (ILM)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF INTERNATIONAL LEARNING MOVEMENT (ILM)

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed

MMBA London Ltd

Mr Waqqas Shabir Memon, BSc, FCCA (Senior Statutory Auditor)

For and on behalf of MMBA London Ltd, Statutory Auditor

Chartered Certified Accountants &

16 Upper Woburn Place

Kings Cross

London

WC1H 0AF

31 January 2025

INTERNATIONAL LEARNING MOVEMENT (ILM)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	9,944	5,997,581	6,007,525	13,262	2,339,254	2,352,516
Total income		<u>9,944</u>	<u>5,997,581</u>	<u>6,007,525</u>	<u>13,262</u>	<u>2,339,254</u>	<u>2,352,516</u>
Expenditure on:							
Raising funds	4	-	774,915	774,915	-	393,754	393,754
Charitable activities	5	23,206	5,070,548	5,093,754	-	1,760,863	1,760,863
Other expenditure	8	-	97,586	97,586	-	85,811	85,811
Total expenditure		<u>23,206</u>	<u>5,943,049</u>	<u>5,966,255</u>	<u>-</u>	<u>2,240,428</u>	<u>2,240,428</u>
Net income/(expenditure) and movement in funds		(13,262)	54,532	41,270	13,262	98,826	112,088
Reconciliation of funds:							
Fund balances at 1 April 2023		13,262	228,502	241,764	-	129,676	129,676
Fund balances at 31 March 2024		<u>-</u>	<u>283,034</u>	<u>283,034</u>	<u>13,262</u>	<u>228,502</u>	<u>241,764</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

INTERNATIONAL LEARNING MOVEMENT (ILM)

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Property, plant and equipment	10		242,416		158,171
Current assets					
Cash at bank and in hand		66,362		128,626	
Current liabilities	11	(25,744)		(45,033)	
Net current assets			40,618		83,593
Total assets less current liabilities			283,034		241,764
Income funds					
Restricted funds - general	13		283,034		228,502
			283,034		241,764

The financial statements were approved by the Trustees on 31 January 2025


C Bailey
Trustee

INTERNATIONAL LEARNING MOVEMENT (ILM)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	17		24,444		128,609
Investing activities					
Purchase of property, plant and equipment		(86,708)		(14,275)	
Net cash used in investing activities			(86,708)		(14,275)
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(62,264)		114,334
Cash and cash equivalents at beginning of year			128,626		14,292
Cash and cash equivalents at end of year			<u>66,362</u>		<u>128,626</u>

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

International Learning Movement (ILM) is a public benefit charitable entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is ILM 37th Floor 1 Canada Square Canary Wharf London.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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. Assessments for going concern include long term cash flow forecasts and scenario planning, the trustees have considered a time period of at least 12 months from the anticipated date of approval of these financial statements.

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 or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.8 Employee benefits

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

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

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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 LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	9,944	5,997,581	6,007,525	13,262	2,339,254	2,352,516

4 Expenditure on raising funds

	Restricted funds 2024 £	Restricted funds 2023 £
Fundraising and publicity		
Staging fundraising events	567,681	86,962
Advertising	207,234	306,792
	<u>774,915</u>	<u>393,754</u>

5 Expenditure on charitable activities

	Restricted Charitable Expenditure 2024 £	Unrestricted Charitable Expenditure 2024 £	Total 2024 £	Restricted Charitable Expenditure 2023 £
Direct costs				
Staff costs	156,683	-	156,683	180,363
Depreciation and impairment	2,463	-	2,463	18,518
Relief Work	4,855,637	23,206	4,878,843	1,421,921
Media Cost	-	-	-	(1)
Travelling And Subsistence	49,814	-	49,814	54,691
Consultancy	5,951	-	5,951	85,371
	<u>5,070,548</u>	<u>23,206</u>	<u>5,093,754</u>	<u>1,760,863</u>
Analysis by fund				
Unrestricted funds	-	23,206	23,206	-
Restricted funds	5,070,548	-	5,070,548	1,760,863
	<u>5,070,548</u>	<u>23,206</u>	<u>5,093,754</u>	<u>1,760,863</u>

6 Trustees

Trustee Sana Sayed received remuneration of £12,500 for her services during the year. No other trustees received any remuneration or benefits from the charity during the current or preceding year.

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	6	9
	<u>6</u>	<u>9</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	144,351	171,667
Social security costs	7,968	5,370
Other pension costs	4,364	3,326
	<u>156,683</u>	<u>180,363</u>

There were no employees whose annual remuneration was more than £60,000.

8 Other expenditure

	Restricted funds general 2024 £	Restricted funds general 2023 £
Accountancy fee	3,250	3,100
Auditor's remuneration	4,140	3,720
Bookkeeping	2,550	48
Other expenditure	87,646	78,943
	<u>97,586</u>	<u>85,811</u>

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Property, plant and equipment

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2023	144,918	16,738	161,656
Additions	84,068	2,640	86,708
	<u>228,986</u>	<u>19,378</u>	<u>248,364</u>
At 31 March 2024	228,986	19,378	248,364
	<u>228,986</u>	<u>19,378</u>	<u>248,364</u>
Depreciation and impairment			
At 1 April 2023	-	3,485	3,485
Depreciation charged in the year	-	2,463	2,463
	<u>-</u>	<u>5,948</u>	<u>5,948</u>
At 31 March 2024	-	5,948	5,948
	<u>-</u>	<u>5,948</u>	<u>5,948</u>
Carrying amount			
At 31 March 2024	228,986	13,430	242,416
	<u>228,986</u>	<u>13,430</u>	<u>242,416</u>
At 31 March 2023	144,918	13,253	158,171
	<u>144,918</u>	<u>13,253</u>	<u>158,171</u>

11 Current liabilities

	2024	2023
	£	£
Other taxation and social security	2,214	15,302
Other payables	8,330	10,715
Accruals and deferred income	15,200	19,016
	<u>25,744</u>	<u>45,033</u>
	<u>25,744</u>	<u>45,033</u>

12 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	4,364	3,326
	<u>4,364</u>	<u>3,326</u>
	<u>4,364</u>	<u>3,326</u>

The Charity operates a defined contribution pension scheme for all qualifying employees. 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 £4,364 (2023: £3,326). Contributions totalling £5,460 (2023: £1,096) were payable to the fund at the reporting date and are included within other payables within creditors due within one year.

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
	228,502	5,997,581	(5,943,049)	283,034
	<u>228,502</u>	<u>5,997,581</u>	<u>(5,943,049)</u>	<u>283,034</u>
Previous year:				
	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
	129,676	2,339,254	(2,240,428)	228,502
	<u>129,676</u>	<u>2,339,254</u>	<u>(2,240,428)</u>	<u>228,502</u>

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	13,262	9,944	(23,206)	-
	<u>13,262</u>	<u>9,944</u>	<u>(23,206)</u>	<u>-</u>
Previous year:				
	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	-	13,262	-	13,262
	<u>-</u>	<u>13,262</u>	<u>-</u>	<u>13,262</u>

15 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Property, plant and equipment	-	242,416	242,416
Current assets/(liabilities)	-	40,618	40,618
	<u>-</u>	<u>283,034</u>	<u>283,034</u>

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Property, plant and equipment	-	158,171	158,171
Current assets/(liabilities)	13,262	70,331	83,593
	<u>13,262</u>	<u>228,502</u>	<u>241,764</u>

16 Related party transactions

As disclosed in Note 6 above, the trustee, Sana Sayed, received remuneration of £12,500 during the year (2023: £0). There were no other related party transactions during the year (2023: £0).

17 Cash generated from operations

	2024 £	2023 £
Surplus for the year	41,270	112,088
Adjustments for:		
Depreciation and impairment of property, plant and equipment	2,463	18,518
Movements in working capital:		
(Decrease) in trade and other payables	(19,289)	(1,997)
Cash generated from operations	<u>24,444</u>	<u>128,609</u>

18 Analysis of changes in net funds

The Charity had no material debt during the year.

INTERNATIONAL LEARNING MOVEMENT (ILM)

England & Wales - Charity number 1102513

Accounts

2023

ANNUAL REPORT

Trustees' report
and financial statements

(for the year ended 31 March 2023)





Charitable Objectives

International Learning Movement is a non-profitable NGO. Its work is mainly focused on humanitarian grounds regardless of colour, race, nationality, gender, sect or religion. The mission of the charity is to eliminate illiteracy, human suffering, poverty, disease and water shortage.

To advance the education (academic, vocational and social) of children and adults on a world-wide basis, but primarily within the Indian sub-continent and the UK, by the provision of supplies, facilities, equipment training and financial support to local pupils, students and trainees. This will include arranging and assisting with the provision of training within the United Kingdom for teachers from abroad thereby increasing the standards of teaching and education internationally.

METHODOLOGY

BROADER CHARITY OBJECTIVES

International Learning Movement - ILM is a not-for-profit charity with influence worldwide throughout Asia, Africa & Europe. Our charity has consistently remained steadfast, focusing on helping the poor, caring for the sick and injured, providing quality education through our dedicated schools, looking after the welfare of orphans and reacting to natural disasters through the provision of emergency relief. ILM's ethos is based on care and support to those who need it most regardless of colour, race, nationality, gender or religion.

The mission of the charity is to eliminate illiteracy, human suffering, poverty, disease and to provide clean water throughout our operating area.

We help poor communities and improve their lives with a focus on sustainable development and empowerment, our programmes give poor, unfortunate people better access to essential services; giving them the opportunity to improve their livelihoods and lift themselves out of the poverty. ILM also works in partnership with other charitable organisations helping shape development agendas and improve the impact and effectiveness of world-wide humanitarian action.

Our goal is to ensure that through our donors, our contribution to society makes a genuine, positive, long-lasting difference to the people who need it most. Interestingly, our work takes place 'on the ground' in countries within Asia and Africa, especially in Malawi and India. We operate in a totally fair, transparent way and we are always fully accountable to our donors. We have also established 'country' offices in India and Malawi over the last few years and are delighted as to the impact and contribution these offices have made.



THE VISION

Our vision is for ILM to become a remarkable success by alleviating poverty and suffering in the world's poorest communities. We aim to be an essential organisation within the humanitarian aid sector by creating a harmonious world where people of all faiths, colour or creed can enjoy their lives with good health, a solid education and a decent livelihood.

THE MISSION

We foster charitable giving to alleviate the immediate needs of poor communities and to establish long-term development projects that ensure individual and community growth. We promote self-reliance to the poorest people around the world, helping the needy and the under-privileged by adopting practical ways to end poverty through health and educational support, the provision of clean drinking water, women's empowerment and orphan sponsorship.

We believe that those whom God has granted wealth need to cleanse that wealth through charity and thereby, actively pursue charitable giving through fundraising.

We:

- Bring immediate relief during and after world-wide disasters, build and support schools, orphanages and health clinics, encourage the construction of religious centres and community centres.
- Provide Ramadan Iftars, food distributions and provide fresh meat for Udhiya/Qurbani and Aqeeqah through the support of community-based initiatives.
- Serve as a trusted 'charity of choice' option for all our generous donors through financial transparency and strict standards of efficiency and accountability.
- Maximise donations by establishing strategic partnerships with government bodies and prominent charity partnerships.

Ethical Approach

International Learning Movement (ILM) expects all employees to conduct themselves in a manner consistent with the organisation's policies, procedures and collective values. This Code explains how these values should be put into everyday practice.

The Code is divided into four sections, which cover:

Our vision, aims, objectives and our values and principles

ILM UK Values;

- Self-help – we help people to help themselves
- Self-responsibility – we take responsibility for, and answer to our actions
- Equality – no matter how much money a donor contributes, that individual has the right to question our capabilities, transparency and expenditure
- Equity – we carry our business in a way that is fair and unbiased
- Solidarity – we share interests and common purposes with our donors and beneficiaries alike

Our Ethical Values;

- Openness – nobody's perfect, and we won't hide it when we're not
- Honesty – we are honest about what we do and the way we do it
- Social responsibility – we encourage people to take responsibility for their own community, and work together to improve it
- Caring for others – we regularly fund charities and local community groups from 'non-restricted' donations

Our Principles;

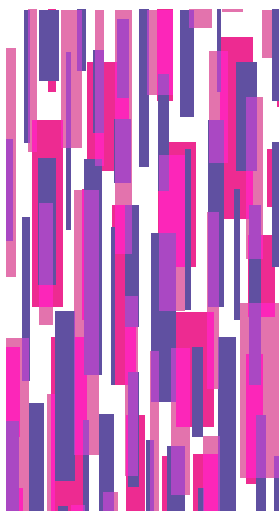
- Our principles are the way we put our values into action
- Voluntary and open involvement – involvement is open to everyone
- Autonomy and independence – ILM is independent, even when we enter into agreements with Governments and other organisations
- Education, training and information – ILM continually educates and develops our volunteers as well as our staff
- Co-operation amongst charities – charities work together with other NGO's to strengthen the charity movement as a whole
- Concern for community – ILM works to improve and develop the community, both locally and internationally.

Our Aims;

- To strive for world class levels of charitable performance
- To be open, responsible and rewarding, putting our values & principles into everyday practice
- To enhance the lives of our people, families, partners, and the communities in which we serve
- To work for the long-term success of the charity sector

The Objective:

The core objective of **International Learning Movement (ILM)** is to optimise donations from our generous donors to make positive change in peoples lives, allowing us to serve those in need, where assistance is most required.



We are committed to:

- A.** Providing education for the benefit of children particularly the sponsorship for orphans throughout our operating area.
- B.** Promoting Women's empowerment
- C.** Providing education for under-privileged children.
- D.** The provision of food packages to the poor and needy in their time of need.
- E.** Delivering relief during emergencies.
- F.** The provision of medical and eye operation camps.
- G.** Offering financial support to poor families and orphans for their marriage costs.
- H.** Installing hand operated water pumps, motor pumps & water wells throughout our operating region for the provision of clean water.
- I.** Striving to eradicate poverty by providing the physical resources to enable the poverty stricken to work and raise quality of lives.
- J.** Providing working cooperatives in poor communities to enhance the lives of many through farming, rickshaw hire, sewing communities, fruit tree sponsorship and distribution.
- K.** The construction of Religious centres and Community centres

Our goal is to ensure that through our donors, our contribution to society makes a genuine, positive, long-lasting difference to the people who need it most.

Our work takes place 'on the ground' in countries within Asia and Africa, we operate in a fair and transparent way and are always fully accountable.

The financial statements on pages 19 to 37 were approved by the trustees, and authorised for issue on 31 January 2024 and signed on their behalf by:

C. Bailey. C Bailey - Trustee



Core Projects

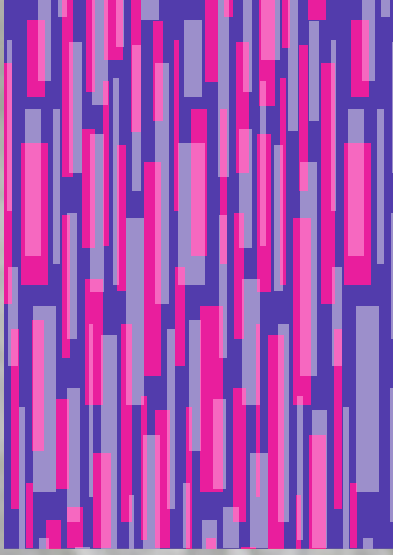


orphans

There are millions of orphans worldwide and many of these children are utterly helpless and forced to face an uncertain future by themselves. It is certainly not a good situation to be in and therefore, at ILM, we are dedicated to supporting these children – no child should be left alone.

With the support of our generous donors, we provide our orphans with healthcare, a safe and loving environment, 3 nutritious meals daily, clothing and an education all guaranteed to secure their futures and offer them better life opportunities.

We work to ensure no child is left alone, abandoned and unprotected.



Last Year...

We sponsored
604 Orphans



clean water

We install hand operated water pumps, motor pumps and water wells in communities throughout our operating region for the provision of clean water.

ILM UK, run water supply projects throughout South Asia and Africa.

We build water wells in deprived, farming communities, we install hand pumps in underprivileged, often isolated villages with no clean water source and we even install hand pumps in individual family homes, to improve the quality of life of vulnerable, elderly or disabled adults.

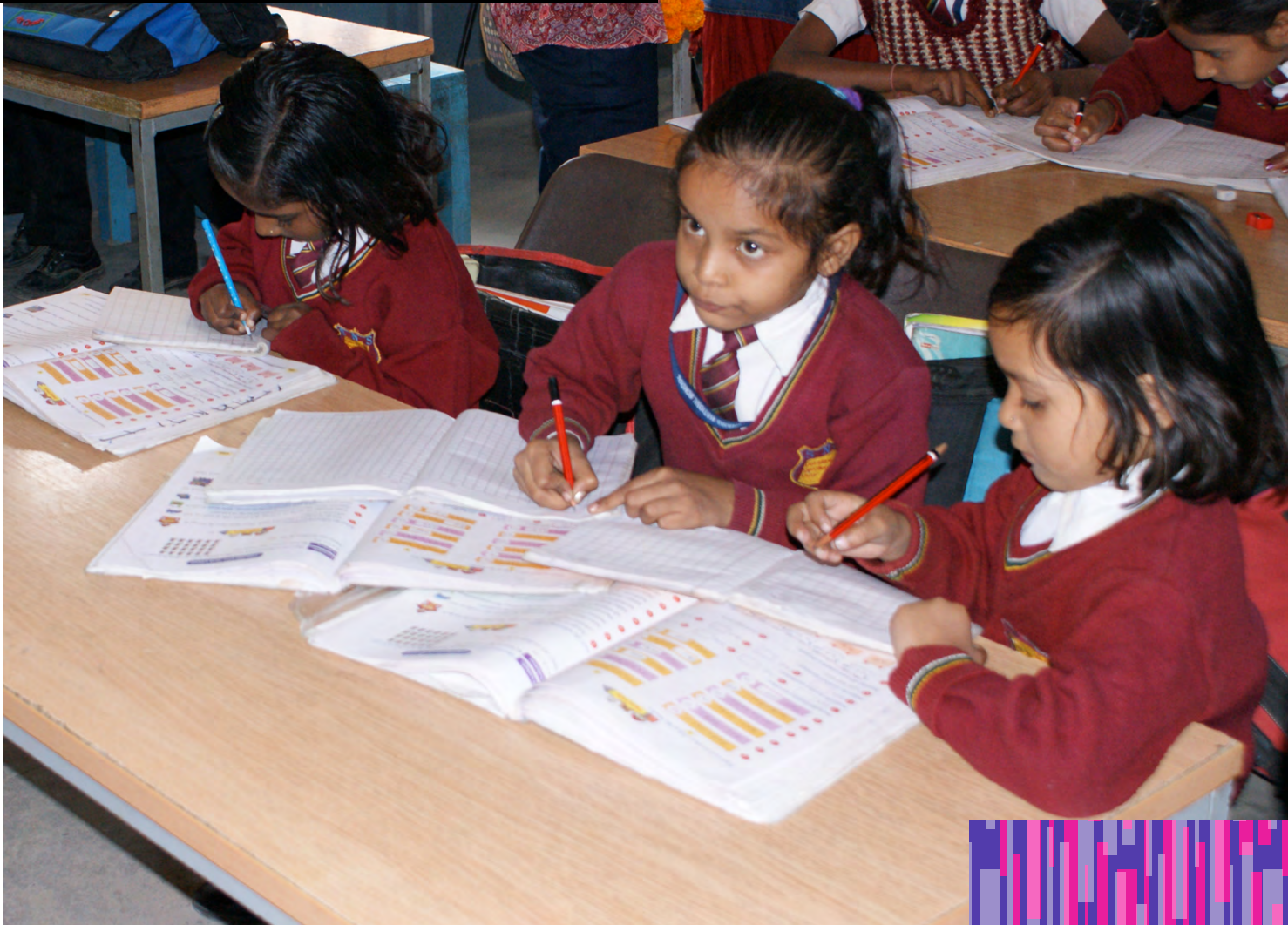


Last Year...

We provided **811**
Water Solutions

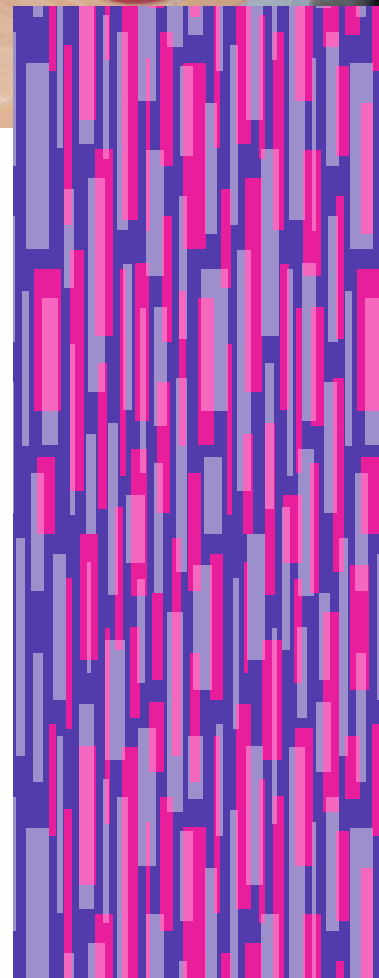


education



We know that education is the key to helping people break out of the poverty cycle. By educating children in developing countries, we are giving them the tools for better opportunities and a brighter future. Today, ILM operates fourteen schools across four countries, where students are provided with a free education.

Based in Uttar Pradesh, India, Shams National School is ILM's flagship school. Here we run classes from nursery to college level. Phase 3 of this outstanding facility has now been completed with a purpose-built primary school. Education doesn't just empower individuals; it lifts entire communities out of poverty.



food security

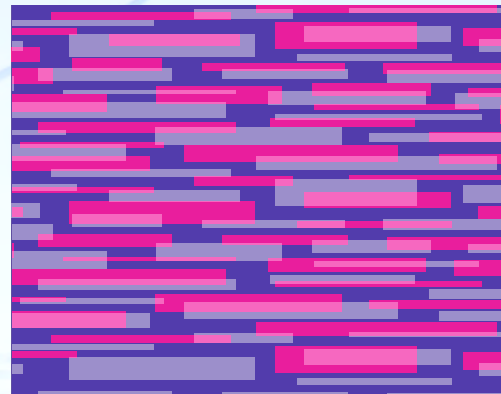


Our work to provide food for people tackling hunger continues throughout the year.

But seasonally, we're able to boost our efforts. During the month of Ramadan, we provide food parcels, warm meals and bottled water for fasting Muslims. We also provide fresh meat packs to those in developing countries to Muslims during Eid-Ul-Adha.

Last Year...

We delivered over
4.2 Million Meals





our year in facts...

Some Of Our Worthwhile Projects Throughout The Year...



We delivered over **4.2** Million Meals



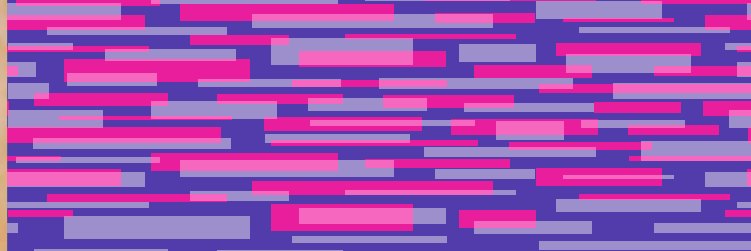
We sponsored **604** Orphans



We provided **811** Water Solutions



We were on the ground for **3** Natural Disasters



2023

ANNUAL REPORT

Trustees' report and financial statements

(for the year ended 31 March 2023)

International Learning Movement

Legal & Administrative Information

The trustees present their report and the financial statements of the charity for the year ended **31 March 2023**.

Charity Number

1102513

Trustees

S Azam (resigned)

C Bailey

J Bishop

A Yousuf

S Sayed

Principal Office

ILM, 37th Floor, 1 Canada Square, Canary Wharf
London, E14 5AA

Auditor

MMBA London Ltd
16 Upper Woburn Place
London
WC1H 0AF

INTERNATIONAL LEARNING MOVEMENT

Financial Statements

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Independent auditor's report	24 - 26
Statement of financial activities	27
Statement of financial position	28
Statement of cash flows	29
Notes to the financial statements	30 - 37

INTERNATIONAL LEARNING MOVEMENT (ILM) TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and the financial statements of the charity for the year ended 31 March 2023.

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 Charities Act 2011 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

We help poor communities to improve their lives with a focus on sustainable development and empowerment, our programmes give poor, unfortunate people better access to essential services; giving them the opportunity to improve their livelihoods and lift themselves out of poverty. ILM also work in partnership with other charitable organisations helping to shape development agendas and improve the impact and effectiveness of world-wide humanitarian action.

Our goal is to ensure that through our donors, our contribution to society makes a genuine, positive, long-lasting difference to the people who need it most. Interestingly, our work takes place 'on the ground' in countries within Asia and Africa, especially in Malawi and India. We operate in a totally fair, transparent way and we are always fully accountable.

Achievements and performance

During this year the charity was able to achieve sponsorship of more than 604 orphans, installation of over 811 water solutions and provide over 4.2 million meals.

We have also provided emergency disaster relief during 3 natural disasters that have occurred during this year with the turkey and Syria earthquakes, Cyclone Freddy in Malawi and the Pakistan Floods.

The year was marked by economic slowdown and geopolitical tensions across the globe. With continued uncertainty around Covid-19, the UK economy fared badly and economic output continued to decline. However, the kindness of our donors recognising the ongoing humanitarian crises around the world meant that our income stream was maintained. Our charitable expenditure did not match this income so the surplus is carried over to be spent on programmes in future years.

Financial review

With the kindness of our strategic partners and donors recognising the ongoing humanitarian crises around the world meant that our goals and intentions were met. Expenditure in the year exceeded our income which was covered from surplus brought forward from previous year.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

S Azam (resigned)

C Bailey

J Bishop

A Yousuf

S Sayed

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

The Board of Trustees is ultimately responsible for the operations of the Charity.

A board of Trustees of 5 members meet on a quarterly basis to conduct the business of the day, assess the impact and credibility of our projects, discuss day to day activity and revenue streams.

The Organisational structure consists of the Chair of Trustees and 4 other Trustees, 2 Executive Directors and senior management team.

The Trustees set the strategy and agenda for the Charity. The Board of Trustees works with the Country Director to monitor and ensure that the Charity is working towards achieving its objectives and in line with the agreed strategy and plans. The Board of Trustees is made up of volunteers, who each bring skills and experience with them in order to help the Charity meet its objectives. The Board of Trustees is ultimately responsible for the operations of the Charity.

The Country Director reports directly to the Board of Trustees and is responsible for managing the day-to-day running of the Charity, leading the executive management team

The Country Director sets individual objectives for the executive management team and assesses their performance against objectives set. The executive management team also meets on a weekly basis to discuss and agree key operational actions required. The mission of the charity is to eliminate illiteracy, human suffering, poverty and disease; and to provide clean water throughout our operating area.

Supplier payment policy

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

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



C Bailey
Trustee

31 January 2024

INTERNATIONAL LEARNING MOVEMENT (ILM) TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

INTERNATIONAL LEARNING MOVEMENT (ILM) INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF INTERNATIONAL LEARNING MOVEMENT (ILM)

Opinion

We have audited the financial statements of International Learning Movement (ILM) (the 'Charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

INTERNATIONAL LEARNING MOVEMENT (ILM) INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF INTERNATIONAL LEARNING MOVEMENT (ILM)

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain.

We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or noncompliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management.

We gained an understanding of the legal and regulatory framework applicable to the Charity and the industry in which it operates, drawing on our broad sector experience, and considered the risk of acts by the Company that were contrary to these laws and regulations, including fraud.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011, UK tax legislation and other sector specific laws and regulations.

Our tests also included agreeing the financial statements disclosures to underlying supporting documentation and enquiries with management.

We did not identify any key audit matters relating to irregularities, including fraud. As in all of our audits, we also addressed the risk of management override of internal controls including testing journals and evaluation whether there was evidence of bias by the management that represented a risk of material misstatement due to fraud.

INTERNATIONAL LEARNING MOVEMENT (ILM) INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF INTERNATIONAL LEARNING MOVEMENT (ILM)

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

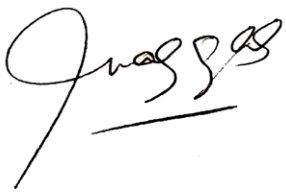
Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed



**Mr Waqqas Shabir Memon, BSc, FCCA (Senior Statutory Auditor)
for and on behalf of MMBA London Ltd**

31 January 2024

**Chartered Certified Accountant
and Statutory Auditors**

16 Upper Woburn Place
London
WC1H 0AF

INTERNATIONAL LEARNING MOVEMENT (ILM)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Restricted funds 2022 £
Income from:					
Donations and legacies	3	13,262	2,339,254	2,352,516	2,474,998
Expenditure on:					
Raising funds	4	-	393,754	393,754	401,904
Charitable activities	5	-	1,675,492	1,675,492	2,088,091
Other expenditure	9	-	171,182	171,182	164,229
Total expenditure		-	2,240,428	2,240,428	2,654,224
Net income/(expenditure) for the year/ Net movement in funds		13,262	98,826	112,088	(179,226)
Fund balances at 1 April 2022		-	129,676	129,676	308,902
Fund balances at 31 March 2023		13,262	228,502	241,764	129,676

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

All income and expenditure derive from continuing activities.

INTERNATIONAL LEARNING MOVEMENT (ILM)

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Intangible assets	11		-		15,560
Property, plant and equipment	12		158,171		146,854
			<u>158,171</u>		<u>162,414</u>
Current assets					
Cash at bank and in hand		128,626		14,297	
Current liabilities	14	(45,033)		(47,035)	
Net current assets/(liabilities)			<u>83,593</u>		<u>(32,738)</u>
Total assets less current liabilities			<u>241,764</u>		<u>129,676</u>
Income funds					
Restricted funds - general			<u>228,502</u>		<u>129,676</u>
			<u>241,764</u>		<u>129,676</u>

The financial statements were approved by the Trustees on 31 January 2024



C Bailey
Trustee

INTERNATIONAL LEARNING MOVEMENT (ILM)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	18		128,609		(136,137)
Investing activities					
Purchase of property, plant and equipment		(14,275)		-	
Net cash used in investing activities			(14,275)		-
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			114,334		(136,137)
Cash and cash equivalents at beginning of year			14,292		150,429
Cash and cash equivalents at end of year			128,626		14,292
Relating to:					
Cash at bank and in hand			128,626		14,297
Bank overdrafts included in creditors payable within one year			-		(5)

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

International Learning Movement (ILM) is a public benefit charitable entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is ILM, 37th Floor, 1 Canada Square, Canary Wharf, London, E14 5AA, England & Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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. Assessments for going concern include long term cash flow forecasts and scenario planning, the trustees have considered a time period of at least 12 months from the anticipated date of approval of these financial statements.

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 financial statements.

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

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.4 Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation 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:

Website

Straight line over 3 years

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.7 Property, plant and equipment

Property, plant and equipment 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:

Freehold land and buildings	No depreciation
Fixtures and fittings	15% Reducing balance

Freehold land is not depreciated.

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.

1.8 Cash and cash equivalents

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

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.9 Employee benefits

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

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

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.11 Government grant

Government grants relate to financial support provided by the government to reduce the impact of COVID-19 on businesses.

Grants received in the prior year from HMRC in respect of Job Retention Scheme.

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.

3 Donations and legacies

	Unrestricted funds	Restricted funds general	Total	Restricted funds general
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts	13,262	2,339,254	2,352,516	2,449,146
Government Grant	-	-	-	25,852
	<u>13,262</u>	<u>2,339,254</u>	<u>2,352,516</u>	<u>2,474,998</u>

4 Raising funds

	Restricted funds general	Restricted funds general
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	86,962	-
Advertising	306,792	401,904
	<u>393,754</u>	<u>401,904</u>
Fundraising and publicity	<u>393,754</u>	<u>401,904</u>

INTERNATIONAL LEARNING MOVEMENT (ILM)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Staff costs	180,363	149,137
Depreciation and impairment	18,518	15,902
Relief Work	1,421,921	1,900,963
Travel and subsistence	54,691	22,089
	<u>1,675,492</u>	<u>2,088,091</u>
	<u>1,675,492</u>	<u>2,088,091</u>

6 Auditor's remuneration

	2023 £	2022 £
Fees payable to the Charity's auditor and associates:		
Audit of the Charity's annual accounts	<u>3,720</u>	<u>3,720</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year or previous year.

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>9</u>	<u>10</u>
Employment costs		
	2023 £	2022 £
Wages and salaries	171,667	142,105
Social security costs	5,370	4,298
Other pension costs	3,326	2,734
	<u>180,363</u>	<u>149,137</u>

There were no employees whose annual remuneration was more than £60,000.

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Other expenditure

	Restricted funds general 2023 £	Restricted funds general 2022 £
Accountancy fee	3,100	3,000
Auditor's remuneration	3,720	3,720
Bookkeeping	48	3,428
Office/General Admin	164,314	154,081
	<u>171,182</u>	<u>164,229</u>

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Intangible fixed assets

	Website £
Cost	
At 1 April 2022 and 31 March 2023	<u>46,680</u>
Amortisation and impairment	
At 1 April 2022	31,120
Amortisation charged for the year	<u>15,560</u>
At 31 March 2023	<u>46,680</u>
Carrying amount	
At 31 March 2023	<u>-</u>
At 31 March 2022	<u>15,560</u>

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Property, plant and equipment

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2022	144,918	2,463	147,381
Additions	-	14,275	14,275
At 31 March 2023	144,918	16,738	161,656
Depreciation and impairment			
At 1 April 2022	-	527	527
Depreciation charged in the year	-	2,958	2,958
At 31 March 2023	-	3,485	3,485
Carrying amount			
At 31 March 2023	144,918	13,253	158,171
At 31 March 2022	144,918	1,936	146,854

13 Borrowings

	2023 £	2022 £
Bank overdrafts	-	5
Payable within one year	-	5

14 Current liabilities

	Notes	2023 £	2022 £
Bank overdrafts	13	-	5
Other taxation and social security		15,302	19,841
Trade payables		-	6,720
Other payables		10,715	8,744
Accruals and deferred income		19,016	11,725
		45,033	47,035

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. 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 £3,326 (2022: £2,734). Contributions totalling £1,096(2022: £573) were payable to the fund at the reporting date and are included within other payables within creditors due within one year.

The charge to profit or loss in respect of defined contribution schemes was £3,326 (2022 - £2,734).

16 Analysis of net assets between funds

	2023	Restricted funds 2023	Total 2023	Restricted funds 2022
	£	£	£	£
Fund balances at 31 March 2023 are represented by:				
Intangible fixed assets	-	-	-	15,560
Property, plant and equipment	-	158,171	158,171	151,716
Current assets/(liabilities)	-	83,593	83,593	1,595,812
	-	241,764	241,764	1,763,088

17 Related party transactions

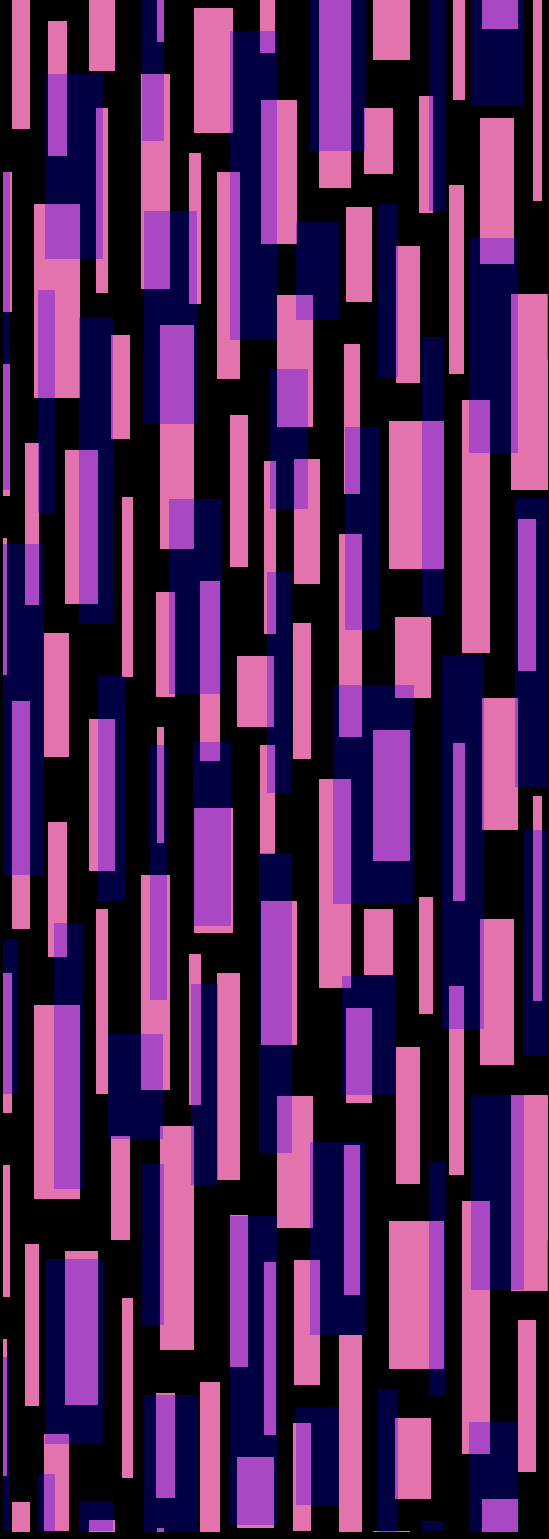
There were no known related party transactions during the year (2022 - none).

18 Cash generated from operations

	2023	2022
	£	£
Surplus/(deficit) for the year	112,088	(179,226)
Adjustments for:		
Depreciation and impairment of property, plant and equipment	18,518	15,902
Movements in working capital: (Decrease)/increase in trade and other payables	(1,997)	27,187
Cash generated from/(absorbed by) operations	128,609	(136,137)

19 Analysis of changes in net funds

The Charity had no debt during the year.



None of our work would be possible without the donations that we receive from those who recognise the difference we can make to the lives of people who can benefit from things we often take for granted. Provision of nutritious food, clean water and education, even a simple operation to restore the life changing gift of sight are just some of the projects we provide to the most disadvantaged to make our world a better place for all.

ILM
37th Floor
1 Canada Square
Canary Wharf
London
E14 5AA

Charity Reg. No: 1102513

Tel: 03000 111 000

Email: support@uk.ilmgroup.org



change a life.

INTERNATIONAL LEARNING MOVEMENT (ILM)

England & Wales - Charity number 1102513

Accounts

2022

ANNUAL REPORT

Trustees' report
and financial statements

(for the year ended 31 March 2022)





Charitable Objectives

International Learning Movement is a non-profitable NGO. Its work is mainly focused on humanitarian grounds regardless of colour, race, nationality, gender, sect or religion. The mission of the charity is to eliminate illiteracy, human suffering, poverty, disease and water shortage.

To advance the education (academic, vocational and social) of children and adults on a world-wide basis, but primarily within the Indian sub-continent and the UK, by the provision of supplies, facilities, equipment training and financial support to local pupils, students and trainees. This will include arranging and assisting with the provision of training within the United Kingdom for teachers from abroad thereby increasing the standards of teaching and education internationally.

BROADER CHARITY OBJECTIVES

International Learning Movement - ILM is a not-for-profit charity with influence worldwide throughout Asia, Africa & Europe. Our charity has consistently remained steadfast, focusing on helping the poor, caring for the sick and injured, providing quality education through our dedicated schools, looking after the welfare of orphans and reacting to natural disasters through the provision of emergency relief. ILM's ethos is based on care and support to those who need it most regardless of colour, race, nationality, gender or religion.

The mission of the charity is to eliminate illiteracy, human suffering, poverty, disease and to provide clean water throughout our operating area.

We help poor communities and improve their lives with a focus on sustainable development and empowerment, our programmes give poor, unfortunate people better access to essential services; giving them the opportunity to improve their livelihoods and lift themselves out of the poverty. ILM also works in partnership with other charitable organisations helping shape development agendas and improve the impact and effectiveness of world-wide humanitarian action.

Our goal is to ensure that through our donors, our contribution to society makes a genuine, positive, long-lasting difference to the people who need it most. Interestingly, our work takes place 'on the ground' in countries within Asia and Africa, especially in Malawi and India. We operate in a totally fair, transparent way and we are always fully accountable to our donors. We have also established 'country' offices in India and Malawi over the last few years and are delighted as to the impact and contribution these offices have made.

THE VISION

Our vision is for ILM to become a remarkable success by alleviating poverty and suffering in the world's poorest communities. We aim to be an essential organisation within the humanitarian aid sector by creating a harmonious world where people of all faiths, colour or creed can enjoy their lives with good health, a solid education and a decent livelihood.

THE MISSION

We foster charitable giving to alleviate the immediate needs of poor communities and to establish long-term development projects that ensure individual and community growth. We promote self-reliance to the poorest people around the world, helping the needy and the under-privileged by adopting practical ways to end poverty through health and educational support, the provision of clean drinking water, women's empowerment and orphan sponsorship.

We believe that those whom God has granted wealth need to cleanse that wealth through charity and thereby, actively pursue charitable giving through fundraising.

We:

- Bring immediate relief during and after world-wide disasters, build and support schools, orphanages and health clinics, encourage the construction of religious centres and community centres.
- Provide Ramadan Iftars, food distributions and provide fresh meat for Udhiya/Qurbani and Aqeeqah through the support of community-based initiatives.
- Serve as a trusted 'charity of choice' option for all our generous donors through financial transparency and strict standards of efficiency and accountability.
- Maximise donations by establishing strategic partnerships with government bodies and prominent charity partnerships.

Ethical Approach

International Learning Movement (ILM) expects all employees to conduct themselves in a manner consistent with the organisation's policies, procedures and collective values. This Code explains how these values should be put into everyday practice.

The Code is divided into four sections, which cover:

Our vision, aims, objectives and our values and principles

ILM UK Values;

- Self-help – we help people to help themselves
- Self-responsibility – we take responsibility for, and answer to our actions
- Equality – no matter how much money a donor contributes, that individual has the right to question our capabilities, transparency and expenditure
- Equity – we carry our business in a way that is fair and unbiased
- Solidarity – we share interests and common purposes with our donors and beneficiaries alike

Our Ethical Values;

- Openness – nobody's perfect, and we won't hide it when we're not
- Honesty – we are honest about what we do and the way we do it
- Social responsibility – we encourage people to take responsibility for their own community, and work together to improve it
- Caring for others – we regularly fund charities and local community groups from 'non-restricted' donations

Our Principles;

- Our principles are the way we put our values into action
- Voluntary and open involvement – involvement is open to everyone
- Autonomy and independence – ILM is independent, even when we enter into agreements with Governments and other organisations
- Education, training and information – ILM continually educates and develops our volunteers as well as our staff
- Co-operation amongst charities – charities work together with other NGO's to strengthen the charity movement as a whole
- Concern for community – ILM works to improve and develop the community, both locally and internationally.

Our Aims;

- To strive for world class levels of charitable performance
- To be open, responsible and rewarding, putting our values & principles into everyday practice
- To enhance the lives of our people, families, partners, and the communities in which we serve
- To work for the long-term success of the charity sector

The Objective:

The core objective of **International Learning Movement (ILM)** is to optimise donations from our generous donors to make positive change in peoples lives, allowing us to serve those in need, where assistance is most required.

We are committed to:

- A.** Providing education for the benefit of children particularly the sponsorship for orphans throughout our operating area.
- B.** Promoting Women's empowerment
- C.** Providing education for under-privileged children.
- D.** The provision of food packages to the poor and needy in their time of need.
- E.** Delivering relief during emergencies.
- F.** The provision of medical and eye operation camps.
- G.** Offering financial support to poor families and orphans for their marriage costs.
- H.** Installing hand operated water pumps, motor pumps & water wells throughout our operating region for the provision of clean water.
- I.** Striving to eradicate poverty by providing the physical resources to enable the poverty stricken to work and raise quality of lives.
- J.** Providing working cooperatives in poor communities to enhance the lives of many through farming, rickshaw hire, sewing communities, fruit tree sponsorship and distribution.
- K.** The construction of Religious centres and Community centres

Our goal is to ensure that through our donors, our contribution to society makes a genuine, positive, long-lasting difference to the people who need it most.

Our work takes place 'on the ground' in countries within Asia and Africa, we operate in a fair and transparent way and are always fully accountable.

The financial statements on pages 19 to 37 were approved by the trustees, and authorised for issue on 6 October 2023 and signed on their behalf by:

C. Bailey. **C Bailey - Trustee**



Core Projects



orphans

There are millions of orphans worldwide and many of these children are utterly helpless and forced to face an uncertain future by themselves. It is certainly not a good situation to be in and therefore, at ILM, we are dedicated to supporting these children – no child should be left alone.

With the support of our generous donors, we provide our orphans with healthcare, a safe and loving environment, 3 nutritious meals daily, clothing and an education all guaranteed to secure their futures and offer them better life opportunities.

We work to ensure no child is left alone, abandoned and unprotected.

Last Year...

We provided **480**
Water Solutions



clean water

We install hand operated water pumps, motor pumps and water wells in communities throughout our operating region for the provision of clean water.

ILM UK, run water supply projects throughout South Asia and Africa.

We build water wells in deprived, farming communities, we install hand pumps in underprivileged, often isolated villages with no clean water source and we even install hand pumps in individual family homes, to improve the quality of life of vulnerable, elderly or disabled adults.





Last Year...

We sponsored
530 Orphans

education



We know that education is the key to helping people break out of the poverty cycle. By educating children in developing countries, we are giving them the tools for better opportunities and a brighter future. Today, ILM operates fourteen schools across four countries, where students are provided with a free education.

Based in Uttar Pradesh, India, Shams National School is ILM's flagship school. Here we run classes from nursery to college level. Phase 3 of this outstanding facility has now been completed with a purpose-built primary school. Education doesn't just empower individuals; it lifts entire communities out of poverty.

Last Year...

We delivered over
5.1 Million Meals



food security



Our work to provide food for people tackling hunger continues throughout the year.

But seasonally, we're able to boost our efforts. During the month of Ramadan, we provide food parcels, warm meals and bottled water for fasting Muslims. We also provide fresh meat packs to those in developing countries to Muslims during Eid-Ul-Adha.



our year in facts...

Some Of Our Worthwhile Projects Throughout The Year..



We delivered over **5.1** Million Meals



We sponsored **530** Orphans



We provided **480** Water Solutions



We provided **275** Medical Kits



We built **1** Oxygen Plantation

We provided **8** Oxygen Concentrators



2022

ANNUAL REPORT

Trustees' report
and financial statements

(for the year ended 31 March 2022)

International Learning Movement

Legal & Administrative Information

The trustees present their report and the financial statements of the charity for the year ended **31 March 2022**.

Charity Number

1102513

Trustees

S Azam

C Bailey

J Bishop

A Yousuf

S Sayed

Principal Office

Blackburn Enterprise Centre
Furthergate, Blackburn, Lancashire BB1 3HQ.

Auditor

MMBA London Ltd
16 Upper Woburn Place
London
WC1H 0AF

INTERNATIONAL LEARNING MOVEMENT

Financial Statements

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Independent auditor's report	24 - 26
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Statement of financial position	28
Statement of cash flows	29
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INTERNATIONAL LEARNING MOVEMENT (ILM) TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and the financial statements of the charity for the year ended 31 March 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 Charities Act 2011 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

We help poor communities to improve their lives with a focus on sustainable development and empowerment, our programmes give poor, unfortunate people better access to essential services; giving them the opportunity to improve their livelihoods and lift themselves out of poverty. ILM also work in partnership with other charitable organisations helping to shape development agendas and improve the impact and effectiveness of world-wide humanitarian action.

Our goal is to ensure that through our donors, our contribution to society makes a genuine, positive, long-lasting difference to the people who need it most. Interestingly, our work takes place 'on the ground' in countries within Asia and Africa, especially in Malawi and India. We operate in a totally fair, transparent way and we are always fully accountable.

Achievements and performance

During the year the charity was able to achieve sponsorship of more than 530 orphans, installation of over 480 water solutions and provided over 5.1 million meals.

We have also provided 1 oxygen plantations, 8 oxygen concentrators in India for corona virus patients.

The year was marked by economic slowdown and geopolitical tensions across the globe. With continued uncertainty around Covid-19, the UK economy fared badly and economic output continued to decline. However, the kindness of our donors recognising the ongoing humanitarian crises around the world meant that our income exceeded £2.4m (2021: £2.3m) for the first time. Our charitable expenditure did not match this increase in income so the surplus is carried over to be spent on programmes in future years.

Financial review

With the kindness of our strategic partners and donors recognising the ongoing humanitarian crises around the world meant that our income exceeded £2.4m for the first time. Expenditure in the year exceeded our income which was covered from surplus brought forward from previous year.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

S Azam

C Bailey

J Bishop

A Yousuf

S Sayed

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

The Board of Trustees is ultimately responsible for the operations of the Charity.

A board of Trustees of 5 members meet on a quarterly basis to conduct the business of the day, assess the impact and credibility of our projects, discuss day to day activity and revenue streams.

The Organisational structure consists of the Chair of Trustees and 4 other Trustees, 2 Executive Directors and senior management team.

The Trustees set the strategy and agenda for the Charity. The Board of Trustees works with the Country Director to monitor and ensure that the Charity is working towards achieving its objectives and in line with the agreed strategy and plans. The Board of Trustees is made up of volunteers, who each bring skills and experience with them in order to help the Charity meet its objectives. The Board of Trustees is ultimately responsible for the operations of the Charity.

The Country Director reports directly to the Board of Trustees and is responsible for managing the day-to-day running of the Charity, leading the executive management team

The Country Director sets individual objectives for the executive management team and assesses their performance against objectives set. The executive management team also meets on a weekly basis to discuss and agree key operational actions required. The mission of the charity is to eliminate illiteracy, human suffering, poverty and disease; and to provide clean water throughout our operating area.

Supplier payment policy

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

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



C Bailey
Trustee

6 October 2023

INTERNATIONAL LEARNING MOVEMENT (ILM) TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

INTERNATIONAL LEARNING MOVEMENT (ILM) INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF INTERNATIONAL LEARNING MOVEMENT (ILM)

Opinion

We have audited the financial statements of International Learning Movement (ILM) (the 'Charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

INTERNATIONAL LEARNING MOVEMENT (ILM) INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF INTERNATIONAL LEARNING MOVEMENT (ILM)

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud. In particular, we looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain.

We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or noncompliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management.

We gained an understanding of the legal and regulatory framework applicable to the Charity and the industry in which it operates, drawing on our broad sector experience, and considered the risk of acts by the Company that were contrary to these laws and regulations, including fraud.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011, UK tax legislation and other sector specific laws and regulations.

Our tests also included agreeing the financial statements disclosures to underlying supporting documentation and enquiries with management.

We did not identify any key audit matters relating to irregularities, including fraud. As in all of our audits, we also addressed the risk of management override of internal controls including testing journals and evaluation whether there was evidence of bias by the management that represented a risk of material misstatement due to fraud.

INTERNATIONAL LEARNING MOVEMENT (ILM) INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF INTERNATIONAL LEARNING MOVEMENT (ILM)

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

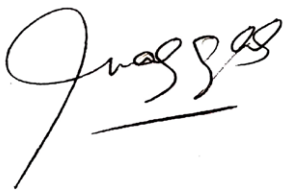
Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed



**Mr Waqqas Shabir Memon, BSc, FCCA (Senior Statutory Auditor)
for and on behalf of MMBA London Ltd**

6 October 2023

**Chartered Certified Accountant
and Statutory Auditors**

16 Upper Woburn Place
London
WC1H 0AF

INTERNATIONAL LEARNING MOVEMENT (ILM)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Restricted funds 2022 £	Restricted funds 2021 £
<u>Income from:</u>			
Donations and legacies	3	2,474,998	2,304,372
<u>Expenditure on:</u>			
Charitable activities	4	2,644,076	2,130,385
Other expenditure	7	10,148	22,436
Total expenditure		2,654,224	2,152,821
Net income/(expenditure) for the year/ Net movement in funds		(179,226)	151,551
Fund balances at 1 April 2021		308,902	157,351
Fund balances at 31 March 2022		129,676	308,902

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

All income and expenditure derive from continuing activities.

INTERNATIONAL LEARNING MOVEMENT (ILM)

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Intangible assets	9		15,560		31,120
Property, plant and equipment	10		146,854		147,196
			<u>162,414</u>		<u>178,316</u>
Current assets					
Cash at bank and in hand		14,297		150,429	
Current liabilities	12	(47,035)		(19,843)	
Net current (liabilities)/assets			<u>(32,738)</u>		<u>130,586</u>
Total assets less current liabilities			<u>129,676</u>		<u>308,902</u>
Income funds					
Restricted funds - general			129,676		308,902
			<u>129,676</u>		<u>308,902</u>

The financial statements were approved by the trustees on 6 October 2023



C Bailey
Trustee

INTERNATIONAL LEARNING MOVEMENT (ILM)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	15		(136,137)		175,329
Investing activities					
Purchase of intangible assets		-		(46,680)	
Purchase of property, plant and equipment		-		(2,463)	
Net cash used in investing activities			-		(49,143)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(136,137)		126,186
Cash and cash equivalents at beginning of year			150,429		24,243
Cash and cash equivalents at end of year			14,292		150,429
Relating to:					
Cash at bank and in hand			14,297		150,429
Bank overdrafts included in creditors payable within one year			(5)		-

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

International Learning Movement (ILM) is a public benefit charitable entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Blackburn Enterprise Centre, Furthergate, Blackburn, Lancashire, BB1 3HQ, England & Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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.

1.3 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 financial statements.

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

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.4 Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation 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:

Website

Straight line over 3 years

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.7 Property, plant and equipment

Property, plant and equipment 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:

Freehold land and buildings	No depreciation
Fixtures and fittings	15% Reducing balance

Freehold land is not depreciated.

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.

1.8 Impairment of non-current assets

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

1.9 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.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.10 Employee benefits

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

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

1.11 Government grant

Government grants relate to financial support provided by the government to reduce the impact of COVID-19 on businesses.

Grants received in the year from HMRC in respect of Job Retention Scheme.

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.

3 Donations and legacies

	Restricted funds general 2022 £	Restricted funds general 2021 £
Donations and gifts	2,449,146	2,248,188
Government Grant	25,852	56,184
	<u>2,474,998</u>	<u>2,304,372</u>

INTERNATIONAL LEARNING MOVEMENT (ILM)

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

4 Charitable activities

	Charitable Expenditure 2022 £	Charitable Expenditure 2021 £
Staff costs	149,137	161,855
Depreciation and impairment	15,902	15,745
Relief Work	1,900,963	1,668,741
Staff training & welfare	4,262	600
Rent and rates	18,896	19,367
Light & heat	-	4,501
Repairs and maintenance	2,519	26
Insurance	909	1,277
Media cost	157,721	83,999
Travel and subsistence	22,089	-
Consultancy fees	93,858	73,443
Telephone and Internet	5,869	5,757
Computer Costs	9,917	2,978
Subscriptions	2,482	-
Bank Charges	918	1,410
Stationery and printing	14,450	1,779
Advertising and PR	244,184	88,907
	<u>2,644,076</u>	<u>2,130,385</u>
	<u><u>2,644,076</u></u>	<u><u>2,130,385</u></u>

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year nor for the year ended 31 March 2021.

6 Employees

The average monthly number of employees during the year was:

2022 Number	2021 Number
<u>10</u>	<u>16</u>

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Employees		(Continued)	
Employment costs	2022	2021	
	£	£	
Wages and salaries	142,105	161,855	
Social security costs	7,032	-	
	<u>149,137</u>	<u>161,855</u>	

There were no employees whose annual remuneration was more than £60,000.

7 Other expenditure		Restricted	Restricted
		funds	funds
		general	general
		2022	2021
		£	£
Accountancy fee	3,000	3,000	
Auditor's remuneration	3,720	3,720	
Bookkeeping	3,428	15,716	
	<u>10,148</u>	<u>22,436</u>	

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Intangible fixed assets

	Website
	£
Cost	
At 1 April 2021 and 31 March 2022	<u>46,680</u>
Amortisation and impairment	
At 1 April 2021	15,560
Amortisation charged for the year	15,560
	<u>31,120</u>
At 31 March 2022	<u>31,120</u>
Carrying amount	
At 31 March 2022	<u>15,560</u>
At 31 March 2021	<u>31,120</u>

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Property, plant and equipment

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2021	144,918	2,463	147,381
At 31 March 2022	144,918	2,463	147,381
Depreciation and impairment			
At 1 April 2021	-	185	185
Depreciation charged in the year	-	342	342
At 31 March 2022	-	527	527
Carrying amount			
At 31 March 2022	144,918	1,936	146,854
At 31 March 2021	144,918	2,278	147,196

11 Borrowings

	2022 £	2021 £
Bank overdrafts	5	-
Payable within one year	5	-

12 Current liabilities

	Notes	2022 £	2021 £
Bank overdrafts	11	5	-
Other taxation and social security		19,841	2,953
Trade payables		6,720	6,720
Other payables		8,744	7,492
Accruals and deferred income		11,725	2,678
		47,035	19,843

INTERNATIONAL LEARNING MOVEMENT (ILM)

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

13 Analysis of net assets between funds

	Restricted funds 2022 £	Restricted funds 2021 £
Fund balances at 31 March 2022 are represented by:		
Intangible fixed assets	15,560	46,680
Property, plant and equipment	151,716	147,196
Current assets/(liabilities)	1,595,812	131,206
	<u>1,763,088</u>	<u>325,082</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

15 Cash generated from operations

	2022 £	2021 £
(Deficit)/surplus for the year	(179,226)	151,551
Adjustments for:		
Depreciation and impairment of property, plant and equipment	15,902	15,745
Movements in working capital:		
Increase in trade and other payables	27,187	8,033
Cash (absorbed by)/generated from operations	<u>(136,137)</u>	<u>175,329</u>

16 Analysis of changes in net funds

The Charity had no debt during the year.

None of our work would be possible without the donations that we receive from those who recognise the difference we can make to the lives of people who can benefit from things we often take for granted. Provision of nutritious food, clean water and education, even a simple operation to restore the life changing gift of sight are just some of the projects we provide to the most disadvantaged to make our world a better place for all.

 ILM UK
change a life.

INTERNATIONAL LEARNING MOVEMENT (ILM)

England & Wales - Charity number 1102513

Accounts

ANNUAL REPORT 2021

Trustees' report and financial statements

(for the year ended 31 March 2021)





Charitable Objectives

International Learning Movement is a non-profitable NGO. Its work is mainly focused on humanitarian grounds regardless of colour, race, nationality, gender, sect or religion. The mission of the charity is to eliminate illiteracy, human suffering, poverty, disease and water shortage.

To advance the education (academic, vocational and social) of children and adults on a world-wide basis, but primarily within the Indian sub-continent and the UK, by the provision of supplies, facilities, equipment training and financial support to local pupils, students and trainees. This will include arranging and assisting with the provision of training within the United Kingdom for teachers from abroad thereby increasing the standards of teaching and education internationally.

METHODOLOGY

BROADER CHARITY OBJECTIVES

International Learning Movement - ILM is a not-for-profit charity with influence worldwide throughout Asia, Africa & Europe. Our charity has consistently remained steadfast, focusing on helping the poor, caring for the sick and injured, providing quality education through our dedicated schools, looking after the welfare of orphans and reacting to natural disasters through the provision of emergency relief. ILM's ethos is based on care and support to those who need it most regardless of colour, race, nationality, gender or religion.

The mission of the charity is to eliminate illiteracy, human suffering, poverty, disease and to provide clean water throughout our operating area.

We help poor communities and improve their lives with a focus on sustainable development and empowerment, our programmes give poor, unfortunate people better access to essential services; giving them the opportunity to improve their livelihoods and lift themselves out of the poverty. ILM also works in partnership with other charitable organisations helping shape development agendas and improve the impact and effectiveness of world-wide humanitarian action.

Our goal is to ensure that through our donors, our contribution to society makes a genuine, positive, long-lasting difference to the people who need it most. Interestingly, our work takes place 'on the ground' in countries within Asia and Africa, especially in Malawi and India. We operate in a totally fair, transparent way and we are always fully accountable to our donors. We have also established 'country' offices in India and Malawi over the last few years and are delighted as to the impact and contribution these offices have made.

THE VISION

Our vision is for ILM to become a remarkable success by alleviating poverty and suffering in the world's poorest communities. We aim to be an essential organisation within the humanitarian aid sector by creating a harmonious world where people of all faiths, colour or creed can enjoy their lives with good health, a solid education and a decent livelihood.

THE MISSION

We foster charitable giving to alleviate the immediate needs of poor communities and to establish long-term development projects that ensure individual and community growth. We promote self-reliance to the poorest people around the world, helping the needy and the under-privileged by adopting practical ways to end poverty through health and educational support, the provision of clean drinking water, women's empowerment and orphan sponsorship.

We believe that those whom God has granted wealth need to cleanse that wealth through charity and thereby, actively pursue charitable giving through fundraising.

We:

- Bring immediate relief during and after world-wide disasters, build and support schools, orphanages and health clinics, encourage the construction of religious centres and community centres.
- Provide Ramadan Iftars, food distributions and provide fresh meat for Udhiya/Qurbani and Aqeeqah through the support of community-based initiatives.
- Serve as a trusted 'charity of choice' option for all our generous donors through financial transparency and strict standards of efficiency and accountability.
- Maximise donations by establishing strategic partnerships with government bodies and prominent charity partnerships.

Ethical Approach

International Learning Movement (ILM) expects all employees to conduct themselves in a manner consistent with the organisation's policies, procedures and collective values. This Code explains how these values should be put into everyday practice.

The Code is divided into four sections, which cover:

Our vision, aims, objectives and our values and principles

ILM UK Values;

- Self-help – we help people to help themselves
- Self-responsibility – we take responsibility for, and answer to our actions
- Equality – no matter how much money a donor contributes, that individual has the right to question our capabilities, transparency and expenditure
- Equity – we carry our business in a way that is fair and unbiased
- Solidarity – we share interests and common purposes with our donors and beneficiaries alike

Our Ethical Values;

- Openness – nobody's perfect, and we won't hide it when we're not
- Honesty – we are honest about what we do and the way we do it
- Social responsibility – we encourage people to take responsibility for their own community, and work together to improve it
- Caring for others – we regularly fund charities and local community groups from 'non-restricted' donations

Our Principles;

- Our principles are the way we put our values into action
- Voluntary and open involvement – involvement is open to everyone
- Autonomy and independence – ILM is independent, even when we enter into agreements with Governments and other organisations
- Education, training and information – ILM continually educates and develops our volunteers as well as our staff
- Co-operation amongst charities – charities work together with other NGO's to strengthen the charity movement as a whole
- Concern for community – ILM works to improve and develop the community, both locally and internationally.

Our Aims;

- To strive for world class levels of charitable performance
- To be open, responsible and rewarding, putting our values & principles into everyday practice
- To enhance the lives of our people, families, partners, and the communities in which we serve
- To work for the long-term success of the charity sector

The Objective:

The core objective of **International Learning Movement (ILM)** is to optimise donations from our generous donors to make positive change in peoples lives, allowing us to serve those in need, where assistance is most required.

We are committed to:

- A.** Providing education for the benefit of children particularly the sponsorship for orphans throughout our operating area.
- B.** Promoting Women's empowerment
- C.** Providing education for under-privileged children.
- D.** The provision of food packages to the poor and needy in their time of need.
- E.** Delivering relief during emergencies.
- F.** The provision of medical and eye operation camps.
- G.** Offering financial support to poor families and orphans for their marriage costs.
- H.** Installing hand operated water pumps, motor pumps & water wells throughout our operating region for the provision of clean water.
- I.** Striving to eradicate poverty by providing the physical resources to enable the poverty stricken to work and raise quality of lives.
- J.** Providing working cooperatives in poor communities to enhance the lives of many through farming, rickshaw hire, sewing communities, fruit tree sponsorship and distribution.
- K.** The construction of Religious centres and Community centres

Our goal is to ensure that through our donors, our contribution to society makes a genuine, positive, long-lasting difference to the people who need it most.

Our work takes place 'on the ground' in countries within Asia and Africa, we operate in a fair and transparent way and are always fully accountable.

Organisational structure

A board of Trustees of 5 members meet on a quarterly basis to conduct the business of the day, assess the impact and credibility of our projects, discuss day to day activity and revenue streams.

The Organisational structure consists of the Chair of Trustees and 3 other Trustees, 2 Executive Directors and senior management team.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the trustees are required to:-

- make suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- 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 proper accounting records which 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 Charities Act 2011.
- 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.

The financial statements on pages 23 to 41 were approved by the trustees, and authorised for issue on the 5th December and signed on their behalf by:



C Bailey - Trustee



orphans

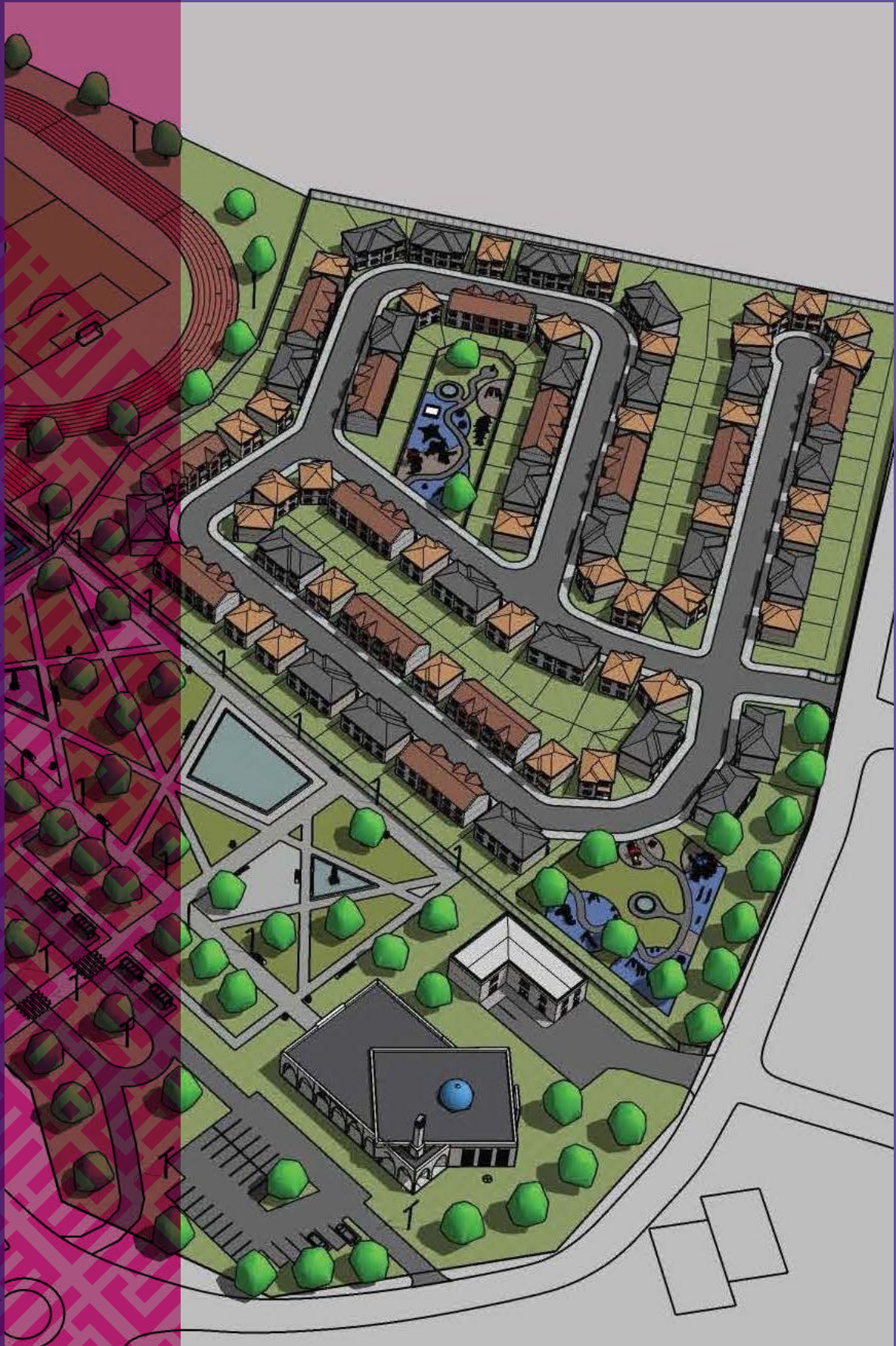


There are millions of orphans worldwide and many of these children are utterly helpless and forced to face an uncertain future by themselves. It is certainly not a good situation to be in and therefore, at ILM, we are dedicated to supporting these children – no child should be left alone.



With the support of our generous donors, we provide our orphans with accommodation, healthcare, a safe and loving environment, 3 nutritious meals daily, clothing and an education all guaranteed to secure their futures and offer them better life opportunities.

We work to ensure no child is left alone, abandoned and unprotected.



happy home



We want every child to be able to live in a loving, comfortable family environment where they can reach their full potential, a bright and successful future and live in a place that they can call home.

Our foster homes provide just that; they offer secure accommodation, sustenance, education, health care and security for our children.

In Limbe, Blantyre, Malawi, ILM runs a foster home, which is a haven for children with no parents or protectors. Children are provided with 'round the clock' care, and an education.

Our foster homes provide a safe environment, education, health care and security.





Yasmin Suni

ILM00000286

H₂OATH
water with promise

پہلے کیلئے اس نمبر پر
10-8038

clean water

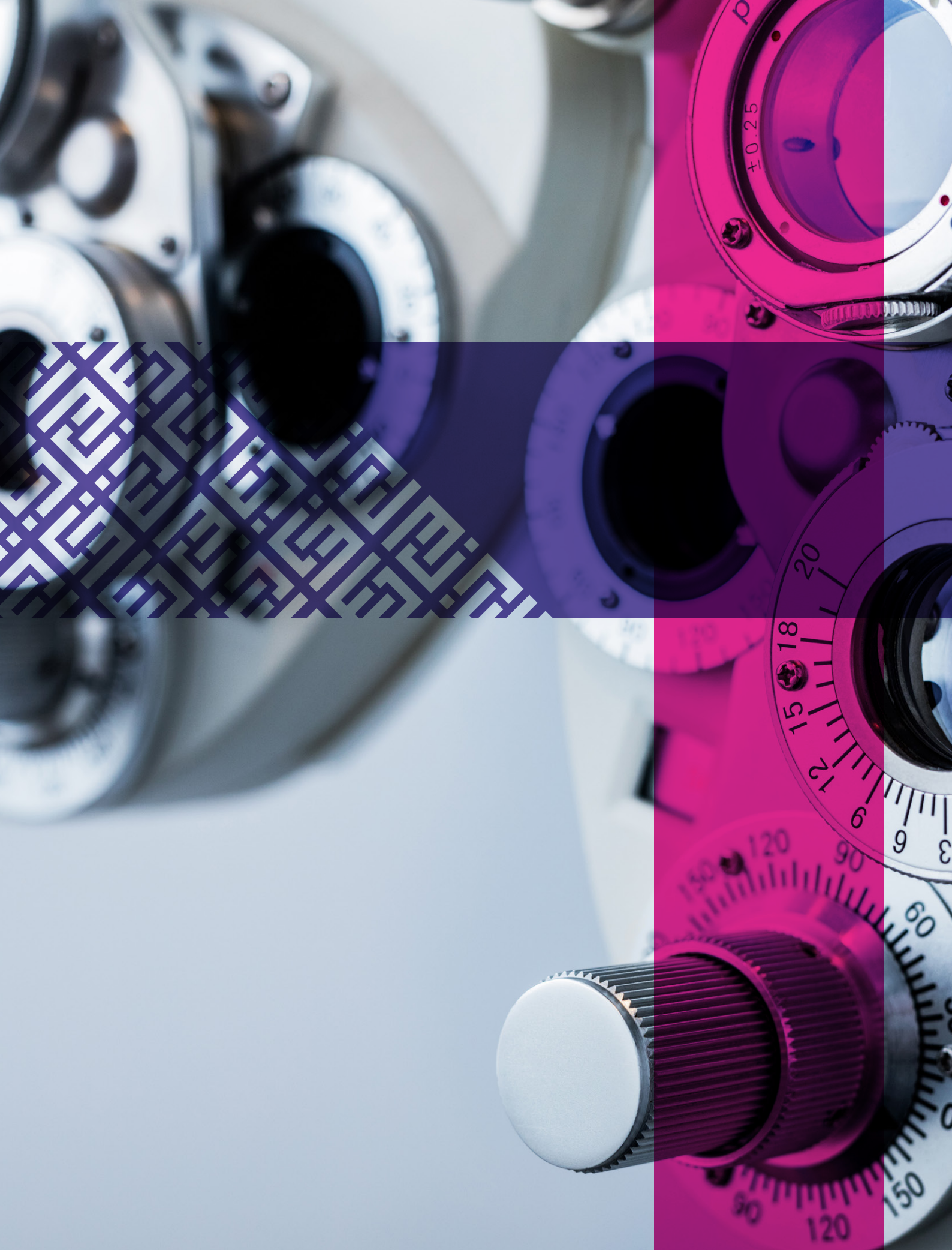


We install hand operated water pumps, motor pumps and water wells in communities throughout our operating region for the provision of clean water.

ILM UK, run water supply projects throughout South Asia and Africa.



We build water wells in deprived, farming communities, we install hand pumps in underprivileged, often isolated villages with no clean water source and we even install hand pumps in individual family homes, to improve the quality of life of vulnerable, elderly or disabled adults.



eye care



For the past seventeen years, ILM has been providing free, comprehensive eye-care throughout our primary eye care centres, situated in Asia and Africa.

At our centres we offer screening and detection of eye illnesses, advice and support for patients and their families and carers. We also provide eye surgeries and free treatment for patients who cannot afford to pay the cost of such treatment.

We can only carry out this valuable work with the help of our generous donors, it could save someone's sight – and their life. Monthly donations have helped towards ongoing running costs of our clinics and centres and these funds help us set up new mobile clinics and build new centres of excellence.





education



We know that education is the key to helping people break out of the poverty cycle. By educating children in developing countries, we are giving them the tools for better opportunities and a brighter future. Today, ILM operates fourteen schools across four countries, where students are provided with a free education.



Based in Uttar Pradesh, India, Shams National School is ILM's flagship school. Here we run classes from nursery to college level. Phase 3 of this outstanding facility has now been completed with a purpose-built primary school. Education doesn't just empower individuals; it lifts entire communities out of poverty.



food security



Our work to provide food for people tackling hunger continues throughout the year.

But seasonally, we're able to boost our efforts. During the month of Ramadan, we provide food parcels, warm meals and bottled water for fasting Muslims. We also provide fresh meat packs to those in developing countries to Muslims during Eid-UI-Adha.





our year in facts...

JUST SOME OF OUR WORTHWHILE PROJECTS THROUGHOUT THE YEAR...

- We sponsored more than 700 orphans
- We carried out 2 eye care camps
- We installed over 1000 water pumps
- We started the planning of the evergreen complex in Malawi
- We provided over 4.9 million meals
- We built recreational centres for poor communities
- We provided blankets to people to stave off the bitter cold of winter
- We provided sewing machines, cycle rickshaws and fruit barrows



International Learning Movement

The trustees present their report and the financial statements of the charity for the year ended **31 March 2021**.

Charity Number

1102513

Trustees

S Azam

C Bailey

J Bishop

M Zafar

W Aktar (resigned)

Principal Office

ILM UK, 37th Floor, 1 Canada Square, Canary Wharf,
London E14 5AA.

Auditor

MMBA London Ltd
16 Upper Woburn Place
London
WC1H 0AF

INTERNATIONAL LEARNING MOVEMENT

Financial Statements

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Independent auditor's report	28 - 30
Statement of financial activities	31
Statement of financial position	32
Statement of cash flows	33
Notes to the financial statements	34 - 41

INTERNATIONAL LEARNING MOVEMENT (ILM) TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and the financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

We help poor communities to improve their lives with a focus on sustainable development and empowerment, our programmes give poor, unfortunate people better access to essential services; giving them the opportunity to improve their livelihoods and lift themselves out of poverty. ILM also work in partnership with other charitable organisations helping to shape development agendas and improve the impact and effectiveness of world-wide humanitarian action.

Our goal is to ensure that through our donors, our contribution to society makes a genuine, positive, long-lasting difference to the people who need it most. Interestingly, our work takes place 'on the ground' in countries within Asia and Africa, especially in Malawi and India. We operate in a totally fair, transparent way and we are always fully accountable.

Achievements and performance

During the year the charity was able to achieve sponsorship of more than 700 orphans, installation of over 1,000 water pumps, provide over 4.9 million meals, start the design and planning of the evergreen complex in Malawi, carry out 2 eye care camps, built recreational centres for poor communities, provide over 200 blankets to people stave off the bitter cold of winter, and gift sewing machines, cycle rickshaws and fruit barrows.

The year was marked by economic slowdown and geopolitical tensions across the globe. With continued uncertainty around Covid-19, the UK economy fared badly and economic output continued to decline. However, the kindness of our donors recognising the ongoing humanitarian crises around the world meant that our income exceeded £2.3m (2020: £1.9m) for the first time. Our charitable expenditure did not match this increase in income so the surplus is carried over to be spent on programmes in future years.

Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

S Azam

C Bailey

J Bishop

M Zafar

W Aktar (resigned)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

The Board of Trustees is ultimately responsible for the operations of the Charity.

A board of Trustees of 5 members meet on a quarterly basis to conduct the business of the day, assess the impact and credibility of our projects, discuss day to day activity and revenue streams.

The Organisational structure consists of the Chair of Trustees and 5 other Trustees, 2 Executive Directors and senior management team.

The Trustees set the strategy and agenda for the Charity. The Board of Trustees works with the CEO to monitor and ensure that the Charity is working towards achieving its objectives and in line with the agreed strategy and plans. The Board of Trustees is made up of volunteers, who each bring skills and experience with them in order to help the Charity meet its objectives. The Board of Trustees is ultimately responsible for the operations of the Charity.

The CEO reports directly to the Board of Trustees and is responsible for managing the day-to-day running of the Charity, leading the executive management team. The CEO sets individual objectives for the executive management team and assesses their performance against objectives set. The executive management team also meets on a weekly basis to discuss and agree key operational actions required.

The mission of the charity is to eliminate illiteracy, human suffering, poverty and disease; and to provide clean water throughout our operating area.

Supplier payment policy

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts;

and

- pay in accordance with the company's contractual and other legal obligations.

INTERNATIONAL LEARNING MOVEMENT (ILM) TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

The trustees 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

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



C Bailey
Trustee

5 December 2022

INTERNATIONAL LEARNING MOVEMENT (ILM) INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF INTERNATIONAL LEARNING MOVEMENT (ILM)

Opinion

We have audited the financial statements of International Learning Movement (ILM) (the 'Charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting

Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs [UK]) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

INTERNATIONAL LEARNING MOVEMENT (ILM) INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF INTERNATIONAL LEARNING MOVEMENT (ILM)

Responsibilities of trustees

As explained more fully in the statement of Trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements, including how fraud may occur by enquiring of management of its own consideration of fraud.

In particular, we looked at where management made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain.

We also considered potential financial or other pressures, opportunity and motivations for fraud. As part of this discussion, we identified the internal controls established to mitigate risks related to fraud or noncompliance with laws and regulations and how management monitor these processes. Appropriate procedures included the review and testing of manual journals and key estimates and judgements made by management.

We gained an understanding of the legal and regulatory framework applicable to the Charity and the industry in which it operates, drawing on our broad sector experience, and considered the risk of acts by the Company that were contrary to these laws and regulations, including fraud.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011, UK tax legislation and other sector specific laws and regulations.

Our tests also included agreeing the financial statements disclosures to underlying supporting documentation and enquiries with management.

We did not identify any key audit matters relating to irregularities, including fraud. As in all of our audits, we also addressed the risk of management override of internal controls including testing journals and evaluation whether there was evidence of bias by the management that represented a risk of material misstatement due to fraud.

INTERNATIONAL LEARNING MOVEMENT (ILM) INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF INTERNATIONAL LEARNING MOVEMENT (ILM)

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed noncompliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

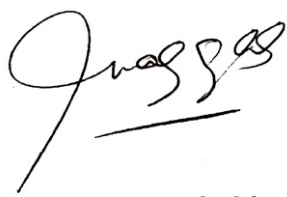
Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed



**Mr Waqqas Shabir Memon, BSc, FCCA (Senior Statutory Auditor)
for and on behalf of MMBA London Ltd 5 December 2022**

**Chartered Accountants
Statutory Auditor**

**16 Upper Woburn Place
London
WC1H 0AF**

5th December 2022

INTERNATIONAL LEARNING MOVEMENT (ILM)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Restricted funds 2021 £	Restricted funds 2020 £
<u>Income from:</u>			
Donations and legacies	3	2,304,372	1,984,150
Investments	4	-	2
Total income		<u>2,304,372</u>	<u>1,984,152</u>
<u>Expenditure on:</u>			
Charitable activities	5	2,130,385	1,951,001
Other expenditure	8	22,436	4,540
Total expenditure		<u>2,152,821</u>	<u>1,955,541</u>
Net income for the year/ Net movement in funds		151,551	28,611
Fund balances at 1 April 2020		<u>157,351</u>	<u>128,740</u>
Fund balances at 31 March 2021		<u><u>308,902</u></u>	<u><u>157,351</u></u>

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

All income and expenditure derive from continuing activities.

INTERNATIONAL LEARNING MOVEMENT (ILM)

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Intangible assets	9		31,120		-
Property, plant and equipment	10		147,196		144,918
			<u>178,316</u>		<u>144,918</u>
Current assets					
Cash at bank and in hand		150,429		24,243	
Current liabilities	11	<u>(19,843)</u>		<u>(11,810)</u>	
Net current assets			<u>130,586</u>		<u>12,433</u>
Total assets less current liabilities			<u>308,902</u>		<u>157,351</u>
Income funds					
Restricted funds			308,902		157,351
Unrestricted funds			-		-
			<u>308,902</u>		<u>157,351</u>

The financial statements were approved by the Trustees on 5 December 2022



C Bailey
Trustee

INTERNATIONAL LEARNING MOVEMENT (ILM)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	14		175,329		(5,352)
Investing activities					
Purchase of intangible assets		(46,680)		-	
Purchase of property, plant and equipment		(2,463)		-	
Investment income received		-		2	
Net cash (used in)/generated from investing activities			(49,143)		2
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			126,186		(5,350)
Cash and cash equivalents at beginning of year			24,243		29,593
Cash and cash equivalents at end of year			<u>150,429</u>		<u>24,243</u>

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

International Learning Movement (ILM) is a public benefit charitable entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Blackburn Enterprise Centre, Furthergate, Blackburn, Lancashire, BB1 3HQ, England & Wales.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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.

1.3 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 financial statements.

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

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.4 Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation 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:

Website

Straight line over 3 years

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.7 Property, plant and equipment

Property, plant and equipment 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:

Freehold land and buildings	No depreciation
Fixtures and fittings	15% Reducing balance

Freehold land is not depreciated.

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.

1.8 Impairment of non-current assets

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

1.9 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.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.10 Employee benefits

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

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

1.11 Government grant

Government grants relate to financial support provided by the government to reduce the impact of COVID-19 on businesses.

Grants received in the year relate to one-off grant from local council and from HMRC in respect of Job Retention Scheme.

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.

3 Donations and legacies

	Restricted funds	Restricted funds
	2021	2020
	£	£
Donations and gifts	2,248,188	1,984,150
Government Grant	56,184	-
	<u>2,304,372</u>	<u>1,984,150</u>

4 Investments

	Total	Restricted funds
	2021	2020
	£	£
Interest received	-	2
	<u>-</u>	<u>2</u>

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Staff costs	161,855	98,825
Depreciation and impairment	15,745	-
Relief Work	1,668,741	1,258,819
Staff training & welfare	600	2,632
Rates	19,367	13,935
Light & heat	4,501	1,424
Repairs and maintenance	26	8,348
Insurance	1,277	4,223
Media cost	83,999	305,469
Travel and subsistence	-	19,024
Consultancy fees	73,443	22,210
Telephone and Internet	5,757	5,901
Computer Costs	2,978	13,060
Subscriptions	-	1,556
Bank Charges	1,410	1,705
Stationery and printing	1,779	8,922
Advertising and PR	88,907	179,311
Functions and events	-	5,637
	<u>2,130,385</u>	<u>1,951,001</u>
	<u>2,130,385</u>	<u>1,951,001</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year nor for the year ended 31 March 2020.

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	<u>16</u>	<u>13</u>
Employment costs	2021 £	2020 £
Wages and salaries	<u>161,855</u>	<u>98,825</u>

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

8 Other expenditure

	Restricted funds	Restricted funds
	2021	2020
Accountancy fee	3,000	2,500
Auditor's remuneration	3,720	2,040
Bookkeeping	15,716	-
	<u>22,436</u>	<u>4,540</u>

9 Intangible fixed assets

	Website £
Cost	
At 1 April 2020	-
Additions - internally developed	46,680
At 31 March 2021	<u>46,680</u>
Amortisation and impairment	
At 1 April 2020	-
Amortisation charged for the year	15,560
At 31 March 2021	<u>15,560</u>
Carrying amount	
At 31 March 2021	<u>31,120</u>
At 31 March 2020	<u>-</u>

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Property, plant and equipment

	Freehold land and buildings	Fixtures and fittings	Total
	£	£	£
Cost			
At 1 April 2020	144,918	-	144,918
Additions	-	2,463	2,463
	<u>144,918</u>	<u>2,463</u>	<u>147,381</u>
At 31 March 2021	144,918	2,463	147,381
	<u>144,918</u>	<u>2,463</u>	<u>147,381</u>
Depreciation and impairment			
Depreciation charged in the year	-	185	185
	<u>-</u>	<u>185</u>	<u>185</u>
At 31 March 2021	-	185	185
	<u>-</u>	<u>185</u>	<u>185</u>
Carrying amount			
At 31 March 2021	144,918	2,278	147,196
	<u>144,918</u>	<u>2,278</u>	<u>147,196</u>
At 31 March 2020	144,918	-	144,918
	<u>144,918</u>	<u>-</u>	<u>144,918</u>

11 Current liabilities

	2021	2020
	£	£
Other taxation and social security	2,953	2,126
Trade payables	6,720	-
Other payables	7,492	7,492
Accruals and deferred income	2,678	2,192
	<u>19,843</u>	<u>11,810</u>

12 Analysis of net assets between funds

	Restricted funds 2021	Restricted funds 2020
	£	£
Fund balances at 31 March 2021 are represented by:		
Intangible fixed assets	46,680	-
Property, plant and equipment	147,196	144,918
Current assets/(liabilities)	131,206	12,433
	<u>325,082</u>	<u>157,351</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

INTERNATIONAL LEARNING MOVEMENT (ILM)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Cash generated from operations	2021	2020
	£	£
Surplus for the year	151,551	28,611
Adjustments for:		
Investment income recognised in statement of financial activities	-	(2)
Depreciation and impairment of property, plant and equipment	15,745	-
Movements in working capital:		
Increase/(decrease) in trade and other payables	8,033	(33,961)
Cash generated from/(absorbed by) operations	<u>175,329</u>	<u>(5,352)</u>
15 Analysis of changes in net funds		
The Charity had no debt during the year.		

None of our work would be possible without the donations that we receive from those who recognise the difference we can make to the lives of people who can benefit from things we often take for granted. Provision of nutritious food, clean water and education, even a simple operation to restore the gift of sight are just some of the projects we provide to the most disadvantaged to make our world a better place for all.

change a life.



**INTERNATIONAL
LEARNING
MOVEMENT**

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