

UK CARE FOR CHILDREN

England & Wales · Charity number 1124927

Details

Other names LEBANESE RELIEF, UKC4C

Status Registered

Legal form Trust

Registered 2008-07-10

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

Contact

Address PO Box 81815
London
E14 1DW

Phone 02031376951

Email info@ukc4c.org

Website www.ukc4c.org

Activities

Objects: TO RELIEVE POVERTY AND SICKNESS, ADVANCE EDUCATION AND PRESERVE AND PROTECT GOOD HEALTH FOR THE BENEFIT OF THE PUBLIC IN PARTICULAR BUT NOT EXCLUSIVELY IN THE UK AND LEBANON.

Activities: The objectives of the charity are the provision of general charitable welfare services such as poverty relief, medical assistance, the promotion of education and related projects. Assisting children and families and communities as needed, mainly in the Middle East.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UK AND LEBANON
- Jordan
- Lebanon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,366,459	£1,766,388	£1,542,249	3
2023-12-31	£1,405,502	£1,903,879	£1,943,157	4
2022-12-31	£1,587,040	£2,803,746	£2,441,534	4
2021-12-31	£1,746,191	£2,770,902	£3,658,240	6
2020-12-31	£4,852,716	£1,529,108	£4,682,951	0

Trustees

Name	Role	Appointed
Khadidja Saidani		2020-05-03
MOHAMAD ABDUL KARIM KOZBAR		2008-06-25
Salah Addin Salman		2024-05-29

Accounts



Trustees Annual Report and Financial Statements

For the Year Ended 31 December 2024

Registered Charity No. 1124927

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LEGAL AND ADMINISTRATIVE INFORMATION

Charity Registration No. 1124927 – registered in England and Wales

Trustees

Mohamad Kozbar

Khadidja Saidani

Salah Salman (appointed 29.05.2024)

Riad Zaidani (resigned 29.05.2024)

Chairman

Mohamad Kozbar

Principle Address

International House

10 Beaufort Court

Admirals Way

London

E14 9XL

United Kingdom

Bankers

Al Rayan Bank PLC

24A Calthorpe Road Edgbaston

Birmingham

B15 1RP

Auditors

M Akram & Co.

Chartered Accountants

413 Lea Bridge Road

London, E10 7EA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report, along with the financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out on pages 17-19 and fully comply with the Charity's Trust Deed and applicable law.

Structure, Governance and Management

Organisation

The trustees who have served during the period are set out on page 3. Appointment of trustees is through a resolution of the trustees passed at a special meeting. The trustees meet as and when required to discuss the business of the charity and assess grant applications. The trustees are encouraged to undergo ongoing training to fulfil their responsibilities and development. Upon induction, trustees are provided with adequate training and are kept well informed and updated regarding Charity Commission guidelines and expectations of them as trustees.

Objectives of the Charity

UK Care for Children (UKC4C) is a British charity registered with the Charity Commission for England and Wales (Registration No. 1124927), and is constituted as an unincorporated charity under a trust deed dated 25 June 2008.

UKC4C aims to relieve poverty and sickness, advance education and preserve and protect good health for the benefit of the public in particular but not exclusively in Lebanon and Jordan. UKC4C provides assistance to all those in need regardless of religion, gender, age or ethnicity.

The charity has a number of long and short term projects in the following programmatic areas:

- **Children Welfare Fund:** This fund focuses on improving the quality of life for children from disadvantaged backgrounds. It helps support ongoing medical costs, education, nutrition aid and financial sponsorships.
- **Refugee Relief Programme:** The aim of the programme is to support the immediate needs of refugees including shelter support, food aid, financial aid and emergency medical support for families.
- **Seasonal Aid Programme:** These include providing food and financial aid to vulnerable people and taking account of seasonal circumstances such as religious events like Ramadan or changes in the weather and environment.
- **Community Development Projects:** In addition to immediate relief, development projects have been designed to provide long-term benefits to communities and include capacity building and community focused projects with other NGOs.

Operations

In line with charitable objectives the Trustees continued to focus and develop its operational processes here in the UK and in the field. UKC4C continues to be a UK based charity that delivers aid assisting children and communities in Jordan and Lebanon.

Grant making policy

Where grants are made, the charity usually receives written applications for funding of significant projects. Funding applications are considered and approved by the trustees, and projects approved for funding are monitored on a regular basis to ensure the delivery of expected outcomes. The grant making process is guided by the charity's operations manual and due diligence processes.

Activities, Achievements and Performance

Lebanon and Jordan are facing deepening humanitarian crises driven by economic collapse, conflict, and displacement. In Lebanon, a 7.1% GDP contraction in 2024 and a 40% cumulative decline since 2019 have devastated livelihoods, with hyperinflation and currency devaluation eroding purchasing power. Around 30% of the population, including refugees, now faces acute food insecurity, worsened by conflict-related displacement and infrastructure damage. Jordan is also under strain, with refugee poverty rising sharply and public services overwhelmed. Regional instabilities are compounding vulnerabilities for both refugees and host communities, highlighting urgent need for sustained humanitarian support and resilience-building efforts.

In 2024, UKC4C committed £1,663,893 to fund initiatives aimed at responding to the worsening humanitarian situation in Lebanon and Jordan.

Children's Welfare Fund

The Children's Welfare Fund represented the largest single area of charitable expenditure, amounting to £1,372,083. Through this fund, support was provided to almost 4,000 families via the sponsorship programme. The allocation of resources covered essential needs for children and included the provision of trained field staff and social workers, who engaged directly with families to assess requirements and monitor overall quality of life. The number of sponsored beneficiaries in Lebanon has increased from 488 to 537 during the year 2024 and 148 gift payments (financial and in-kind) were disbursed. Our Lebanon team produced 485 Progress reports and were sent to donors. Every child's story is different, but their needs are shared: milk, food, clothing and medicine. In 2024 alone, 151 financial and in-kind gifts were distributed across Lebanon's regions, including Beirut, Saida, Tyre, the North, and Biqaa. Though the programme is focused on children, the benefit often reaches entire families, easing the burden on parents and siblings.

Community Development

Community Development represented the second largest area of expenditure, with £213,787 allocated to projects designed to strengthen local capacity and improve livelihoods. These initiatives created employment opportunities for social workers and teachers, harnessed local expertise, and supported the economic stability of professionals, many of whom are refugees. In February 2024, UKC4C provided 30 computers to Al Iman School, enabling students to gain hands-on experience and practical training in the use of digital tools and resources.

In Lebanon, the "Elderly Sitters" project delivered home-based care to 57 elderly individuals across Beirut, Saida, Tripoli, and Tyre. More than 60 trained caregivers provided hygiene support, companionship, medication reminders, and meal preparation. In southern Lebanon, beneficiaries received hot meals over 12 days, three times per week during Ramadan. At a time when family-based support systems are under significant strain, the project offered much-needed comfort and dignity.

The “Light Up Mosque” project addressed essential needs in 27 mosques. Support provided included fuel tanks, hygiene kits, speakers, surveillance cameras, horns, carpet-cleaning machines, sound mixers, batteries, microphones, fans, and an LCD screen.

Following the establishment of the “Kid’s Corner” safe play zone in 2023, further operational funding was allocated to sustain the initiative. This funding supported salaries for two employees, medical insurance for children, electricity subscriptions, cleaning supplies, and a laptop for data entry and reporting. The play area resumed operations in September 2024 after being suspended due to conflict in southern Lebanon. During that month, it hosted 1,600 children and 270 accompanying parents. However, renewed hostilities by the end of September required restrictions on the number of children allowed to attend.

Additional community projects included the acquisition of a pickup truck to enhance the efficiency of in-kind aid distribution for partner organisations, thereby reducing future delivery costs.

Refugee Relief

The refugee crisis in our operational areas continues to place significant strain on families, necessitating ongoing humanitarian support. In 2024, our charity disbursed £25,149 through targeted interventions addressing health, poverty, and education, ensuring that vulnerable refugees received essential assistance and opportunities for dignity.

Through the Healing Project, financial support was provided for urgent medical interventions. Beneficiaries were identified through home visits and structured assessments, with payments coordinated by social workers directly to hospitals and pharmacies. Invoices and receipts were systematically collected to ensure accountability. This project enabled 56 patients to access vital medicines and surgical procedures.

The Fighting Poverty Project addressed immediate household needs among the most vulnerable families. Following assessments and verification, essential items were procured and delivered directly to beneficiaries, with signed contracts confirming receipt. As a result, 33 families received support including food parcels, washing machines, refrigerators, gas burners, beds, and mattresses.

Education support was provided through the Light a Student’s Path Project, which funded tuition fees for disadvantaged students. Home visits and assessments ensured eligibility, and payments were made through social workers with proper documentation of invoices and receipts. This initiative assisted 13 students in continuing their studies despite economic hardships.

Seasonal Aid

UKC4C recognises the importance of religiously significant occasions for both donors and beneficiaries. In 2024, the charity disbursed £52,874 in seasonal aid, providing critical support to families during periods of heightened need.

During Ramadan, assistance was provided through financial aid, clothing for Eid, and food parcels, ensuring that beneficiaries and their families could observe the season with dignity and

comfort. As part of the Social Welfare Programme, three distributions of in-kind aid were made to previously sponsored families. The process involved preparing Beneficiary Lists (BLs) and Individual Receipts (IRs), which were signed by beneficiaries upon receipt. Through this initiative, 279 families across Beirut, Saida, Tripoli, Beqaa, and Tyre received three rounds of food parcels between March and August 2024.

In response to the humanitarian impact of Israeli strikes in southern Lebanon, the charity distributed food parcels to 400 families in March and October 2024, ensuring essential sustenance reached those most affected.

The Zakat al-Fitr project provided financial support to eligible families during Ramadan. Through this initiative, 150 families in Beirut, Saida, Tyre, and Tripoli received aid, enabling them to participate fully in the religious and cultural observances of the season.

External Factors Affecting Achievements

Our efforts were affected by the political and economic situation in the region. Ongoing cross-border fighting (e.g. along the Blue Line with Israel, or spill over from the Gaza conflict) damages infrastructure and disrupts routes. Displacement (internal) complicates where to deliver and requires mobile or rapid response.

Damage to roads, water, health, electricity, telecommunications infrastructure, especially in southern Lebanon increases transport times, cost, and risk.

Number of people in need is large and rising (Lebanese + refugees + migrants). The scale of displacement strains existing humanitarian supply, capacity of staff, shelter, health and WASH (water, sanitation, hygiene) services.

The ongoing tensions are causing immense suffering for families and communities already grappling with economic hardship. The Trustees would like to thank our donors and supporters for all their contribution to our efforts during the year. Our work is vital as ever and your support is crucial for fulfilling the desperate needs of the region and its people.

Public Benefit

The Trustees confirm they have given due consideration to public benefit in all activities and referred to Charity Commission guidance, as required.

Risk Management

The trustees are aware of their responsibilities and legal duties, as well as potential risks, and keep up to date on all Charity Commission guidance.

In line with the delivery process, all risks are identified and managed to ensure the safe delivery of aid through regular direct field visits, ongoing engagement with trust partners and a high level of ownership and control over the implementation of the projects cycle.

Looking ahead

The Trustees will continue to respond to the challenges arising in 2025. As the situation deteriorates in Lebanon the charity will work to focus on the field and increase delivery of aid as

and where the need arises. The charity will work to develop its delivery mechanism of aid to refugees and beneficiaries in Jordan.

The charity will work towards developing its marketing strategy in the UK to enhance and strengthen its relationship with donors.

Financial review

During the year, the total income received amounted to £1,366,459 (2023 - 1,405,502). The funds were received in the form of unrestricted donations, investment income and specified grants.

The total funds expended amounted to £1,767,367 (2023 - £1,903,879). This included the sum of £1,663,893 (2023 - £1,812,559) on charitable activities in the field representing 94% of the total expenditure. 82% of the charitable expenditure was in support of the Children Welfare Fund, 2% as part of the Refugee Relief, 3% as part of Seasonal Aid Programmes and 13% as part of the Community Development Projects.

The cost of raising funds and related operations amounted to £103,474 (2023 - £91,320) which is 7.5% of the total income. The total amount carried forward to be expended in the following years amounted to £1,542,249. The trustees have reviewed the financial position of the charity and are very pleased with the achievements and the positive impact it has had on its beneficiaries.

Investment Policy

The trustees have the power to invest in such assets as they see fit. In practice, investment activity is limited to placing surplus cash funds in short-term deposits with the charity's bankers. The aim is to ensure some return to the charity that minimises risk and ensure access to the funds as necessary.

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested are maintained at a level that allows the charity to operate as a going concern for at least one year. The net reserves unrestricted funds carried forward for the year amounted to £1,542,249 which is sufficient for the purpose of operational costs and committed charitable programmes.

Going Concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. The trustees are satisfied that the charity has adequate resources and appropriate measures in place to continue in operational existence for the foreseeable future and it is for this reason that the charity continues to adopt "the going concern" principle as a basis in preparing these accounts.

Disclosure of Information to Auditors

The trustees confirm that as far as they are aware, there is no relevant audit information of which the charity's auditors are unaware. Each of the trustees has confirmed that they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditors.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 business.

The trustees are responsible for maintaining proper 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 are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees and signed on its behalf by:



Mohamad Kozbar

Chairman

Date: 29.10.2025

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF UK CARE FOR CHILDREN

Opinion

We have audited the financial statements of UK Care for Children ("the Charity") for the year ended 31st December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 31st December 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 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 12 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 except to the extent otherwise explicitly stated in our report, 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 trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, 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 liquidate the Charity or 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:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- We enquired of the management, which included obtaining and reviewing supporting documentation, concerning the Charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We identified the laws and regulations applicable to the Charity through discussions with the management, and from our commercial knowledge and experience of the Charity sector, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the Charity.
- We ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We inspected the minutes of meetings of the Board of Trustees.
- We reviewed any reports made to the Charity Commission.
- We inquired of management of any complaints raised by donors, beneficiaries, representatives in the UK and in the areas of operation abroad.
- We agreed the financial statement disclosures to underlying supporting documentation.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments to identify unusual transactions and investigated significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

M AKRAM 

M Akram & Co (Statutory Auditor)
413 Lea Bridge Road
London
E10 7EA

Date: 29/10/2025

M Akram & Co 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.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Income from:					
Donations and grants	3	1,350,520	-	1,350,520	1,390,191
Investment income		15,939	-	15,939	15,311
		-----	-----	-----	-----
Total income		1,366,459	-	1,366,459	1,405,502
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	4	1,662,914	979	1,663,893	1,812,559
Raising funds	5	103,474	-	103,474	91,320
		-----	-----	-----	-----
Total expenditure		1,766,388	979	1,767,367	1,903,879
		-----	-----	-----	-----
Net expenditure		(399,929)	(979)	(400,908)	(498,377)
		-----	-----	-----	-----
Reconciliation of funds:					
Total funds brought forward		1,942,178	979	1,943,157	2,441,534
		-----	-----	-----	-----
Total funds carried forward		1,542,249	-	1,542,249	1,943,157
		-----	-----	-----	-----

There are no recognised gains and losses other than those passing through the Statement of Financial Activities. All income and expenditure is derived from continuing activities.

The notes on pages 17-25 form an integral part of these financial statements.

BALANCE SHEET AS AT 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed Assets					
Tangible Assets	7		2,670		1,970
Current Assets					
Debtors	8	107,577		114,042	
Cash at bank and in hand		1,474,074		1,891,369	
		-----		-----	
		1,581,651		2,005,411	
Creditors: amounts falling due within one year	9	(42,072)		(64,224)	
		-----		-----	
Net Current Assets			1,539,579		1,941,187
			-----		-----
Net assets			1,542,249		1,943,157
			=====		=====
Funds					
Restricted	10		-		979
Unrestricted	11		1,542,249		1,942,178
			-----		-----
Total Funds			1,542,249		1,943,157
			=====		=====

These financial statements were approved by the Board of Trustees and signed on their behalf by:



Mohamad Kozbar
Chairman

Date: 29.10.2025

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 £	2023 £
Net cash used in operating activities	14	(415,900)	(313,508)
Cash flows from investing activities:			
Purchase of fixed assets		(1,395)	-
		-----	-----
Net cash used in investing activities		(1,395)	-
		=====	=====
Change in cash and cash equivalents in the year		(417,295)	(313,508)
Cash and cash equivalents brought forward		1,891,369	2,204,877
		-----	-----
Cash and cash equivalents carried forward	15	1,474,074	1,891,369
		=====	=====

1. ACCOUNTING POLICIES

The principal accounting policies, all of which have been applied consistently throughout the year, are set out below.

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and 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) - (Charities SORP FRS 102) (as updated through second edition – October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

b) Public benefit entity

The charity constitutes a public benefit entity as defined by FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

d) Fund accounting

Funds held by the Charity are:

- Unrestricted funds - These are funds which can be used in accordance with charitable objects at the discretion of the trustees.
- Restricted funds – These are funds that can only be used for particular restricted purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

e) Income recognition

All income is recognised once the charity has an entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and grants are recognised in the period in which the charity is entitled to receipts where the amount can be measured reliably. The income from charitable and fundraising activities are shown gross with the associated costs included in the expenditure.

Gifts in kind such as fixed assets donated to the charity are included as donations at the value to the charity where this can be quantified.

Investment profits on funds held on deposits are included when receivable and the amount can be measured reliably by the charity; this is normally upon the notification of the profit paid by the bank.

f) Volunteers and other donated facilities and services

Donated facilities and services are included at the value to the charity where it can be quantified and a third party is bearing the cost. The value of the time and services provided by volunteers is not incorporated into these financial statements in accordance with the Charities SORP FRS 102.

g) Expenditure recognition

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on accrual basis. Funds expended are allocated to the particular activity where the cost relates directly to that activity. However, the indirect and overhead costs of the central function including the operational and support costs have been apportioned to the charitable and fundraising activities in proportion to the direct expenditure incurred. Expenditure incurred on raising funds relates to the costs expended on attracting donations and other fundraising costs including printing, mailing and donation processing charges. Charitable expenditure comprises of those costs incurred by the charity in the delivery of its aid programme for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

h) Tangible fixed assets

Tangible fixed assets costing more than £100 are capitalised and included at cost, including any incidental expenses of acquisition. Depreciation is provided, after taking account of any grants receivable, at rates calculated to write off the cost or valuation of each asset to its estimated residual value on a reducing balance basis over the expected useful life, as follows:

Fixtures, fittings and equipment	25% per annum on reducing balance basis
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i) Taxation

As a registered charity there is no liability to tax. Irrecoverable VAT is not separately analysed and is charged to the Statement of Financial Activities when the expenditure to which it related is incurred and is allocated as part of the expenditure to which it relates.

j) Foreign currencies

Transactions in foreign currencies are translated at the rate of exchange prevailing at the time of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange prevailing at the balance sheet date. All differences are taken to the Statement of Financial Activities.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Pension costs

The charity operates a defined contribution pension scheme. Contributions to the scheme are charged to the statement of financial activities for the period to which they relate to.

p) Operating leases

Rentals under operating leases are charged to the statement of financial activities on a straight line basis over the term of the lease.

2. KEY JUDGEMENTS AND ESTIMATION UNCERTAINTY

Preparation of the financial statements requires management to make significant judgements and estimates. There are no significant judgements and estimates in the financial statements.

3. INCOME FROM DONATIONS AND GRANTS

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donations	1,350,520	-	1,350,520	1,390,191
	-----	-----	-----	-----
	1,350,520	-	1,350,520	1,390,191
	=====	=====	=====	=====

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Children Welfare Fund	1,371,104	979	1,372,083	1,213,114
Refugee Relief Programmes	25,149	-	25,149	22,760
Seasonal Aid Programmes	52,874	-	52,874	245,755
Community Development Projects	213,787	-	213,787	330,930
	-----	-----	-----	-----
	1,662,914	979	1,663,893	1,812,559
	=====	=====	=====	=====

The charity works with a number of key partners in the field. Delivery to the end beneficiaries is carried out under the direct control and monitoring of our professional field representatives in line with the charity's robust due diligence policies and procedures. Due to the inherent risks associated with working in our areas of operation, the names of partner charities have not been disclosed.

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Donation processing fees	25,729	-	25,729	25,975
Online fundraising & marketing	64,169	-	64,169	53,181
Operational and support cost allocation	13,576	-	13,576	12,164
	-----	-----	-----	-----
	103,474	-	103,474	91,320
	=====	=====	=====	=====

6. OPERATIONAL AND SUPPORT COSTS

	2024 £	2023 £
Accountancy fees	9,640	9,000
Audit fees	7,500	6,700
IT and related services	21,667	21,498
Outsourced support services	24,428	34,901
Exchange loss	18,640	29,408
Project implementation	67,029	82,435
Premises cost	4,595	5,536
Wages & Salaries	75,603	61,074
Employer NI	510	-
Pension cost	563	557
Trustees' travel	-	510
Depreciation	695	656
Telephone & Internet	884	1,320
	-----	-----
	231,754	253,595
	=====	=====

*The average number of employees during the year was 3 (2023 - 4). No employees had emoluments over £60,000 during the year (2023 - None). All employees during the year were performing admin and operations support roles.

**The remuneration and benefits received by the key management personnel during the year amounted to £50,786 (2023 - £31,199). This included salaries and pension costs payable for two senior team leaders (2023 - 2) responsible for the operations and donor care departments.

Allocation of Operational and Support Costs

These charitable operations and support costs refer to funds expended to deliver aid programmes and fulfil the objectives of the charity. These include central function costs and have been apportioned to unrestricted charitable and fundraising activities in proportion to the direct unrestricted expenditure incurred.

7. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
Cost:	
At 1 January 2024	4,754
Additions	1,395

At 31 December 2024	6,149
	=====
Depreciation:	
At 1 January 2024	2,784
Charge for the year	695

At 31 December 2024	3,479
	=====
Net book Value:	
At 31 December 2024	2,670
	=====
At 31 December 2023	1,970
	=====

8. DEBTORS

	2024 £	2023 £
Donations receivable	12,656	6,473
Other debtors	26,578	43,903
Project funds	68,343	63,666
	-----	-----
	107,577	114,042
	=====	=====

Project funds are funds which have been delivered to trust partners in our areas of operations in order to be expended on the specified aid programmes in line with the directions of the Trustees.

9. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	26,372	48,524
Accruals	15,700	15,700
	-----	-----
	42,072	64,224
	=====	=====

10. RESTRICTED FUNDS

	Balance at 1 January 2024 £	Incoming Funds £	Outgoing Funds £	Balance at 31 Dec 2024 £
Children Welfare Fund	979	-	979	-
	-----	-----	-----	-----
	979	-	979	-
	=====	=====	=====	=====

11. UNRESTRICTED FUNDS

	General Funds £
Balance at 1 January 2024	1,942,178
Net expenditure	(399,929)

Balance at 31 December 2024	1,542,249
	=====

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Balance at 31 December 2024
	£	£	£
Fund balances at 31 December 2024 are represented by:			
Fixed assets	2,670	-	2,670
Current assets	1,581,651	-	1,581,651
Current liabilities	(42,072)	-	(42,072)
	-----	-----	-----
Total net assets	1,542,249	-	1,542,249
	=====	=====	=====

13. RELATED PARTY TRANSACTIONS AND TRUSTEES REMUNERATION

The trustees received no remuneration during 2024 (2023 - £nil). During the year £nil (2023-£510) was incurred for trustees' travel costs. There were no other related party transactions.

14. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net expenditure for the reporting period	(400,908)	(498,377)
Depreciation	695	656
Decrease in debtors	6,465	193,263
Decrease in creditors	(22,152)	(9,050)
	-----	-----
Net cash used in operating activities	(415,900)	(313,508)
	=====	=====

15. ANALYSIS OF CASH AND CASH EQUIVALENTS

	At 1 January 2024 £	Cash flow Movement £	At 31 December 2024 £
Cash at bank and in hand	1,891,369	(417,295)	1,474,074
	-----	-----	-----
Total cash and cash equivalents	1,891,369	(417,295)	1,474,074
	=====	=====	=====

Accounts



Trustees Annual Report and Financial Statements

For the Year Ended 31 December 2023

Registered Charity No. 1124927

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LEGAL AND ADMINISTRATIVE INFORMATION

Charity Registration No. 1124927 – registered in England and Wales

Trustees

Mohamad Kozbar

Khadidja Saidani

Salah Salman (appointed 29.05.2024)

Riad Zaidani (resigned 29.05.2024)

Chairman

Mohamad Kozbar

Principle Address

Tayside House

31 Pepper Street

Isle of Dogs

London, E14 9RP

Bankers

Al Rayan Bank PLC

24A Calthorpe Road Edgbaston

Birmingham

B15 1RP

Auditors

M Akram & Co.

Chartered Accountants

413 Lea Bridge Road

London, E10 7EA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report, along with the financial statements of the charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out on pages 19-21 and fully comply with the Charity's Trust Deed and applicable law.

Structure, Governance and Management

Organisation

The trustees who have served during the period are set out on page 3. Appointment of trustees is through a resolution of the trustees passed at a special meeting. The trustees meet as and when required to discuss the business of the charity and assess grant applications. The trustees are encouraged to undergo ongoing training to fulfil their responsibilities and development. Upon induction, trustees are provided with adequate training and are kept well informed and updated regarding Charity Commission guidelines and expectations of them as trustees.

Objectives of the Charity

UK Care for Children (UKC4C) is a British charity registered with the Charity Commission for England and Wales (Registration No. 1124927), and is constituted as an unincorporated charity under a trust deed dated 25 June 2008.

UKC4C aims to relieve poverty and sickness, advance education and preserve and protect good health for the benefit of the public in particular but not exclusively in Lebanon and Jordan. UKC4C provides assistance to all those in need regardless of religion, gender, age or ethnicity.

The charity has a number of long and short term projects in the following programmatic areas:

- **Children Welfare Fund:** This fund focuses on improving the quality of life for children from disadvantaged backgrounds. It helps support ongoing medical costs, education, nutrition aid and financial sponsorships.
- **Refugee Relief Programme:** The aim of the programme is to support the immediate needs of refugees including shelter support, food aid, financial aid and emergency medical support for families.
- **Seasonal Aid Programme:** These include providing food and financial aid to vulnerable people and taking account of seasonal circumstances such as religious events like Ramadan or changes in the weather and environment.
- **Community Development Projects:** In addition to immediate relief, development projects have been designed to provide long-term benefits to communities and include capacity building and community focused projects with other NGOs.

Operations

In line with charitable objectives the Trustees continued to focus and develop its operational processes here in the UK and in the field. UKC4C continues to be a UK based charity that delivers aid assisting children and communities in Jordan and Lebanon.

Grant making policy

Where grants are made, the charity usually receives written applications for funding of significant projects. Funding applications are considered and approved by the trustees, and projects approved for funding are monitored on a regular basis to ensure the delivery of expected outcomes. The grant making process is guided by the charity's operations manual and due diligence processes.

Activities, Achievements and Performance

The Trustees are horrified with the current escalation and relentless bombing on the Lebanese people. As the situation deteriorates our teams on the ground are responding to the crisis. We are deeply concerned about the escalating situation in the region. The ongoing tensions are causing immense suffering for families and communities already grappling with economic hardship. Our charity remains committed to providing support and relief to those affected, but lasting peace is essential for rebuilding lives and ensuring a stable future. We stand with the people of the middle east in their call for an end to the violence and we join in the calls for an immediate cessation of attacks.

Lebanon's economy continued to spiral downward in 2023, with the local currency (Lebanese pound) losing over 90% of its value since the onset of the crisis in 2019. Hyperinflation eroded people's purchasing power, and the cost of basic goods like food, fuel, and medicine soared, pushing many into poverty. The World Bank described Lebanon's economic collapse as one of the worst globally since the mid-19th century.

Food insecurity was a major issue in 2023, with an estimated 2 million people in need of assistance, according to the United Nations. Rising food prices, coupled with the collapse of the local currency, meant that many families could no longer afford even basic items. The agricultural sector also suffered due to shortages in fuel and fertiliser, compounding the crisis.

Lebanon continues to host millions of refugees and these communities were among the hardest hit by the crisis, with limited access to basic services, healthcare, and employment opportunities.

Electricity shortages were common in 2023, with most of the country experiencing only a few hours of government-provided power per day. This forced households, businesses, and hospitals to rely on expensive private generators, which many could not afford. The fuel crisis also affected water supply systems, leading to widespread water shortages. Access to clean drinking water became a growing concern, particularly in rural areas.

In 2023, UKC4C allocated a total of £1,812,559 to support our initiatives and address the deteriorating situation in the region.

Children's Welfare Fund

The largest single charitable expenditure, totalling £1,213,114, was directed toward the Children's Welfare Fund. This fund supports our sponsorship programme, benefiting nearly 4,000 families. The funds cover essential needs for children, including the services of trained field staff and social workers who liaise with families to assess their requirements and quality of life.

We also carried out home visits by social workers throughout 2023, ensuring stronger connections between our beneficiaries and our organisation.

Within the Children's Welfare Fund, we continued to process a significant number of gift payments from our donors in the UK, aimed at supporting education, health, and housing. By providing financial and in-kind gifts, it eases the burden on sponsored families during challenging economic conditions, bringing joy to children living in Palestinian camps. Our teams ensure transparency for sponsors through proper documentation and reporting highlighting the trust and dedication of our donors to our programme and underscoring the success of UKC4C in effectively communicating the needs of our beneficiaries to our supporters.

Seasonal Aid

UKC4C recognises the significance of religiously important days for both donors and beneficiaries, and so has disbursed £245,755 in 2023 for seasonal aid. This support was particularly vital during Ramadan, where we assisted beneficiaries and their families with financial aid, clothes for Eid, and food parcels.

Our Food Parcels in Ramadan aimed to improve food security for vulnerable Lebanese and Palestinian families in southern Lebanon, addressing the urgent need for access to nutritious food amid the ongoing economic crisis. By distributing parcels filled with staple and nutritious items, the project provides critical relief to the targeted families, helping them maintain better food security. This support reduces their dependence on harmful coping mechanisms, such as cutting educational expenses or forcing children into labour, which have become common in the face of Lebanon's severe economic challenges. The initiative benefited 130 families living in Ikleem and Ain Arab, offering essential food supplies to those struggling with extreme food insecurity. A budget of more than £3,700 was allocated for the distribution, with each parcel designed to last a family for one to one and a half months, depending on their size and consumption. This aid is crucial for families trying to maintain a diverse and nutritious diet in a difficult economic environment. Our hot iftar meals benefited 1,000 individuals across Lebanon. Similarly in Jordan we distributed food parcels to 773 beneficiaries. It brought joy to children in Palestinian camps by organising outdoor iftar gatherings with activities and games, fostering community spirit and support. Furthermore our financial aid at the end of Ramadan 2023, helped 270 beneficiaries meet their essential need and celebrate Eid-ul-Fitr.

For Zakat ul Fitr we distributed financial aid to 97 families across various regions in Lebanon, helping to alleviate poverty and ensuring that families could meet their basic needs in time for the day of Eid.

During the Qurbani 2023 campaign we responded to the severe food insecurity and rising meat prices in Lebanon, offering much-needed relief to families who could no longer afford meat due to the ongoing economic crisis. The initiative brought joy and comfort to vulnerable families, particularly those in Palestinian refugee camps, by distributing frozen meat parcels (each weighing 2 kg) to 1888 needy families. Recipients included emergency services teams, school teachers, and families living in impoverished housing communities. This distribution alleviated some of their financial burden during a time of extreme hardship, allowing them to enjoy a rare meal with meat. Many of the families not eaten meat for nearly a year. The project not only addressed food insecurity but also fostered a sense of humanitarian solidarity among the

recipients, especially bringing joy to children. In Jordan 667 beneficiaries received frozen meat parcels.

To alleviate the hard conditions faced by refugees during the winter, UKC4C carried out in-kind distribution including financial aid, and food parcels.

Refugee Relief

The refugee crisis in our operational areas is ongoing and so our charity disbursed aid amounting to £22,760. This support was provided in the form of emergency financial aid and water tanks. In August 2023 UKC4C responded to the urgent need for medical support and access to clean water for refugees affected by the violent clashes in the refugee camp of Ain El Helwe. The initiative provided essential medical supplies and water tanks to support those impacted by the conflict. By equipping the medical centre within the camp with supplies for small surgeries, the project ensured that injured civilians received timely medical care. In addition, 100 water tanks were distributed to replace those damaged during the violence, restoring access to clean water for affected families. Refugees, particularly those injured in the clashes, directly benefited from the medical support, while the provision of water tanks helped families regain access to clean water after the infrastructure was damaged.

Our Social Welfare Fund provided assistance to 660 cases: 469 medical cases, 101 social cases, and 90 educational cases. This helped individuals facing emergency health issues, social emergencies (like house fires or low income), and students unable to afford tuition fees, allowing them to continue their education.

In Jordan, 481 beneficiaries received financial aid during our winter campaign.

Community Development

We allocated £330,930 in projects aimed at community development, including initiatives that created employment opportunities for social workers and teachers. These projects harnessed local expertise and supported livelihoods for professionals, many of whom are refugees.

Elderly Sitters

UKC4C works on improving care and companionship for elderly refugees, aiming to enhance their overall well-being and quality of life. Through the elderly sitter's initiative, trained sitters were provided to assist elderly individuals with health monitoring, medication management, and daily activities, significantly improving their safety and comfort. Additionally, the project promoted community engagement by involving unemployed refugee youth in caregiving roles, offering them valuable job opportunities. A total of 36 elderly refugees benefited from the companionship and daily support, while 36 caregivers, including support staff such as a coordinator, barber, pedicurist, and photographer, participated in the program.

Empowering Poor Farmers

The Empowering Poor Farmers project aims to improve income generation for impoverished refugee farmers in Lebanon by providing them with the necessary resources to enhance their livelihoods. This initiative supports five farmers by supplying livestock and agricultural materials, helping to strengthen their economic stability and resilience. Through this assistance, the farmers can achieve long-term well-being and self-sustainability by generating income from livestock and crop production.

Sports for the Youth

To address the lack of sports resources available to youth in refugee camps, UKC4C purchased sport equipment to provide them with the opportunity to engage in organised sports activities and develop their athletic skills. By procuring sports equipment for three sports clubs within the camps, the project empowers young individuals, enhances their abilities, and improves their overall performance. Access to quality sports gear enables the youth to participate in regular training, practice, and competitions, fostering personal growth and development.

Job Creation Programme

During the year, the Job Creation Programme created 18 job positions for Palestinian refugees, improving their economic conditions by providing them with a steady income. This program not only enhances the livelihoods of those employed but also contributes positively to the overall economic cycle within the refugee camps, helping to uplift the living standards of the targeted population. The program specifically employed 14 social workers, 2 caregivers for the elderly, 1 volunteer, and 1 social media officer from the refugee camps, enabling these individuals to be productive members of their communities while supporting their families.

Light up Mosques

Our Light Up Mosques project addresses the pressing needs of mosques located in Palestinian refugee camps, particularly during the holy month of Ramadan. The initiative aims to reduce the high operational costs these mosques face, ensuring they can function smoothly, safely and provide a clean, welcoming environment for worshippers. By supplying essential equipment, fuel, hygiene products, and maintenance support, the project ensures that 28 mosques across Lebanon are well-equipped to serve their communities. This directly enhances the experience of worshippers, especially during Ramadan, by improving the services and conditions in these mosques. The project benefits the communities attending these mosques by enhancing religious and communal services during a vital time for the Muslim community.

Safe Play Zone for Children

UKC4C created a Safe Play Zone for Children in Refugee Camps. It addressed the urgent need for a secure and safe play area for children living in Palestinian refugee camps in Lebanon, where limited space and narrow streets present significant hazards. By creating a designated play zone, the project reduces the risk of injury and provides a nurturing environment where children can play and develop safely. The project established a dedicated public play area for children aged 3 to 12. The space is equipped with safe, ISO-certified play equipment. Security measures, including surveillance cameras, guards, and safety installations, were also implemented to enhance child safety. This initiative contributes to the overall well-being and development of the children in the camp. In addition to benefiting the children, the project created job opportunities for local workers during its construction, providing much-needed income for camp residents.

External Factors Affecting Achievements

Our efforts were affected by the political and economic situation in the region, including the cost-of-living crisis in the UK and the collapse of the Lebanese currency.

Lebanon's humanitarian situation in 2023 was characterised by worsening poverty, food insecurity, healthcare challenges, and political stagnation. The country's deteriorating living

conditions prompted a growing reliance on international aid, but without meaningful political and economic reforms, the situation remained dire for the majority of the population.

The ongoing tensions are causing immense suffering for families and communities already grappling with economic hardship. The Trustees would like to thank our donors and supporters for all their contribution to our efforts during the year. Our work is vital as ever and your support is crucial for fulfilling the desperate needs of the region and its people.

Public Benefit

The Trustees confirm they have given due consideration to public benefit in all activities and referred to Charity Commission guidance, as required.

Risk Management

The trustees are aware of their responsibilities and legal duties, as well as potential risks, and keep up to date on all Charity Commission guidance.

In line with the delivery process, all risks are identified and managed to ensure the safe delivery of aid through regular direct field visits, ongoing engagement with trust partners and a high level of ownership and control over the implementation of the projects cycle.

Looking ahead

The Trustees will continue to respond to the challenges arising in 2024. As the situation deteriorates in Lebanon the charity will work to focus on the field and increase delivery of aid as and where the need arises. The charity will work to develop its delivery mechanism of aid to refugees and beneficiaries in Jordan.

The charity will work towards developing its marketing strategy in the UK to enhance and strengthen its relationship with donors.

Financial review

During the year, the total income received amounted to £1,405,502 (2022 - £1,587,040). The funds were received in the form of unrestricted donations, investment income and specified grants.

The total funds expended amounted to £1,903,879 (2022 - £2,803,746). This included the sum of £1,812,559 (2022 - £2,716,557) on charitable activities in the field representing 95% of the total expenditure. 67% of the charitable expenditure was in support of the Children Welfare Fund, 1% as part of the Refugee Relief, 14% as part of Seasonal Aid Programmes and 18% as part of the Community Development Projects.

The cost of raising funds and related operations amounted to £91,320 (2022 - £87,189) which is 6.5% of the total income.

The total amount carried forward to be expended in the following years amounted to £1,943,157; this includes £979 as part of the restricted funds.

The trustees have reviewed the financial position of the charity and are very pleased with the achievements and the positive impact it has had on its beneficiaries.

Investment Policy

The trustees have the power to invest in such assets as they see fit. In practice, investment activity is limited to placing surplus cash funds in short-term deposits with the charity's bankers. The aim is to ensure some return to the charity that minimises risk and ensure access to the funds as necessary.

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested are maintained at a level that allows the charity to operate as a going concern for at least one year. The net reserves unrestricted funds carried forward for the year amounted to £1,942,178 which is sufficient for the purpose of operational costs and committed charitable programmes.

Going Concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. The trustees are satisfied that the charity has adequate resources and appropriate measures in place to continue in operational existence for the foreseeable future and it is for this reason that the charity continues to adopt "the going concern" principle as a basis in preparing these accounts.

Disclosure of Information to Auditors

The trustees confirm that as far as they are aware, there is no relevant audit information of which the charity's auditors are unaware. Each of the trustees has confirmed that they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditors.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 business.

The trustees are responsible for maintaining proper 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 are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees and signed on its behalf by:



Mohamad Kozbar

Chairman

Date: 29.10.2024

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF UK CARE FOR CHILDREN

Opinion

We have audited the financial statements of UK Care for Children ("the Charity") for the year ended 31st December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 31st December 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 12 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 trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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) Regulation 2008 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 11, 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 liquidate the Charity or 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:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- We enquired of the management, which included obtaining and reviewing supporting documentation, concerning the Charity's policies and procedures relating to:
 - o Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - o The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We identified the laws and regulations applicable to the Charity through discussions with the management, and from our commercial knowledge and experience of the Charity sector, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the Charity.
- We ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We inspected the minutes of meetings of the Board of Trustees.
- We reviewed any reports made to the Charity Commission.
- We inquired of management of any complaints raised by donors, beneficiaries, representatives in the UK and in the areas of operation abroad.
- We agreed the financial statement disclosures to underlying supporting documentation.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments to identify unusual transactions and investigated significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

M Akram & Co 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.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

M AKRAM f 

M Akram & Co (Statutory Auditor)
413 Lea Bridge Road
London
E10 7EA

Date: 29/10/2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Income from:					
Donations and grants	3	1,390,191	-	1,390,191	1,577,036
Investments		15,311	-	15,311	10,004
		-----	-----	-----	-----
Total income		1,405,502	-	1,405,502	1,587,040
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	4	1,812,559	-	1,812,559	2,716,557
Raising funds		91,320	-	91,320	87,189
		-----	-----	-----	-----
Total expenditure		1,903,879	-	1,903,879	2,803,746
		-----	-----	-----	-----
Net expenditure		(498,377)	-	(498,377)	(1,216,706)
Reconciliation of funds:					
Total funds brought forward		2,440,555	979	2,441,534	3,658,240
		-----	-----	-----	-----
Total funds carried forward		1,942,178	979	1,943,157	2,441,534
		-----	-----	-----	-----

There are no recognised gains and losses other than those passing through the Statement of Financial Activities. All income and expenditure is derived from continuing activities.

The notes on pages 19-27 form an integral part of these financial statements.

BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed Assets					
Tangible Assets	6		1,970		2,626
Current Assets					
Debtors	7	114,042		307,305	
Cash at bank and in hand		1,891,369		2,204,877	
		-----		-----	
		2,005,411		2,512,182	
Creditors: amounts falling due within one year	8	(64,224)		(73,274)	
		-----		-----	
Net Current Assets			1,941,187		2,438,908
			-----		-----
Net assets			1,943,157		2,441,534
			=====		=====
Funds					
Restricted	9		979		979
Unrestricted	10		1,942,178		2,440,555
			-----		-----
Total Funds			1,943,157		2,441,534
			=====		=====

These financial statements were approved by the Board of Trustees and signed on their behalf by:



Mohamad Kozbar
Chairman

Date: 29.10.2024

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	2023 £	2022 £
Net cash used in operating activities	13	(313,508)	(894,004)
Cash flows from investing activities:			
Purchase of fixed assets		-	-
		-----	-----
Net cash used in investing activities		-	-
		=====	=====
Change in cash and cash equivalents in the year		(313,508)	(894,004)
Cash and cash equivalents brought forward		2,204,877	3,098,881
		-----	-----
Cash and cash equivalents carried forward	14	1,891,369	2,204,877
		=====	=====

1. ACCOUNTING POLICIES

The principal accounting policies, all of which have been applied consistently throughout the year, are set out below.

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and 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) - (Charities SORP FRS 102) (as updated through second edition – October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

b) Public benefit entity

The charity constitutes a public benefit entity as defined by FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

d) Fund accounting

Funds held by the Charity are:

- Unrestricted funds - These are funds which can be used in accordance with charitable objects at the discretion of the trustees.
- Restricted funds – These are funds that can only be used for particular restricted purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

e) Income recognition

All income is recognised once the charity has an entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and grants are recognised in the period in which the charity is entitled to receipts where the amount can be measured reliably. The income from charitable and fundraising activities are shown gross with the associated costs included in the expenditure.

Gifts in kind such as fixed assets donated to the charity are included as donations at the value to the charity where this can be quantified.

Investment profits on funds held on deposits are included when receivable and the amount can be measured reliably by the charity; this is normally upon the notification of the profit paid by the bank.

f) Volunteers and other donated facilities and services

Donated facilities and services are included at the value to the charity where it can be quantified and a third party is bearing the cost. The value of the time and services provided by volunteers is not incorporated into these financial statements in accordance with the Charities SORP FRS 102.

g) Expenditure recognition

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on accrual basis. Funds expended are allocated to the particular activity where the cost relates directly to that activity. However, the indirect and overhead costs of the central function including the operational and support costs have been apportioned to the charitable and fundraising activities in proportion to the direct expenditure incurred. Expenditure incurred on raising funds relates to the costs expended on attracting donations and other fundraising costs including printing, mailing and donation processing charges. Charitable expenditure comprises of those costs incurred by the charity in the delivery of its aid programme for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

h) Tangible fixed assets

Tangible fixed assets costing more than £100 are capitalised and included at cost, including any incidental expenses of acquisition. Depreciation is provided, after taking account of any grants receivable, at rates calculated to write off the cost or valuation of each asset to its estimated residual value on a reducing balance basis over the expected useful life, as follows:

Fixtures, fittings and equipment	25% per annum on reducing balance basis
----------------------------------	---

i) Taxation

As a registered charity there is no liability to tax. Irrecoverable VAT is not separately analysed and is charged to the Statement of Financial Activities when the expenditure to which it related is incurred and is allocated as part of the expenditure to which it relates.

j) Foreign currencies

Transactions in foreign currencies are translated at the rate of exchange prevailing at the time of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange prevailing at the balance sheet date. All differences are taken to the Statement of Financial Activities.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Notes forming part of the financial statements for the year ended 31 December 2023

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Pension costs

The charity operates a defined contribution pension scheme. Contributions to the scheme are charged to the statement of financial activities for the period to which they relate to.

p) Operating leases

Rentals under operating leases are charged to the statement of financial activities on a straight line basis over the term of the lease.

2. KEY JUDGEMENTS AND ESTIMATION UNCERTAINTY

Preparation of the financial statements requires management to make significant judgements and estimates. There are no significant judgements and estimates in the financial statements.

3. INCOME FROM DONATIONS AND GRANTS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Donations	1,390,191	-	1,390,191	1,577,036
	-----	-----	-----	-----
	1,390,191	-	1,390,191	1,577,036
	=====	=====	=====	=====

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Children Welfare Fund	1,213,114	-	1,213,114	2,034,513
Refugee Relief Programmes	22,760	-	22,760	62,252
Seasonal Aid Programmes	245,755	-	245,755	275,007
Community Development Projects	330,930	-	330,930	344,785
	-----	-----	-----	-----
	1,812,559	-	1,812,559	2,716,557
	=====	=====	=====	=====

The charity works with a number of key partners in the field. Delivery to the end beneficiaries is carried out under the direct control and monitoring of our professional field representatives in line with the charity's robust due diligence policies and procedures. Due to the inherent risks associated with working in our areas of operation, the names of partner charities have not been disclosed.

Notes forming part of the financial statements for the year ended 31 December 2023

5. OPERATIONAL AND SUPPORT COSTS

	2023 £	2022 £
Accountancy fees	9,000	14,080
Audit fees	6,700	6,610
IT and related services	21,498	22,492
Outsourced support services	34,901	38,589
Exchange loss	29,408	30,703
Project implementation	82,435	109,691
Premises cost	5,536	4,590
Wages & Salaries	61,074	52,796
Employer NI	-	1,031
Pension cost	557	464
Trustees' travel	510	-
Depreciation	656	876
Telephone & Internet	1,320	1,070
Loss on disposal of fixed assets	-	255
	-----	-----
	253,595	283,247
	=====	=====

*The average number of employees during the year was 4 (2022 - 4). No employees had emoluments over £60,000 during the year (2022 - None). All employees during the year were performing admin and operations support roles.

**The remuneration and benefits received by the key management personnel during the year amounted to £31,199 (2022 - £19,522). This included salaries and pension costs payable for two senior team leaders (2022 - 1) responsible for the operations and donor care departments.

Allocation of Operational and Support Costs

These charitable operations and support costs refer to funds expended to deliver aid programmes and fulfil the objectives of the charity. These include central function costs and have been apportioned to unrestricted charitable and fundraising activities in proportion to the direct unrestricted expenditure incurred.

Notes forming part of the financial statements for the year ended 31 December 2023

6. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
Cost:	
At 1 January 2023	4,754

At 31 December 2023	4,754
	=====
Depreciation:	
At 1 January 2023	2,128
Charge for the year	656

At 31 December 2023	2,784
	=====
Net book Value:	
At 31 December 2023	1,970
	=====
At 31 December 2022	2,626
	=====

7. DEBTORS

	2023 £	2022 £
Donations receivable	6,473	15,765
Other debtors	43,903	87,806
Project funds	63,666	203,734
	-----	-----
	114,042	307,305
	=====	=====

Project funds are funds which have been delivered to trust partners in our areas of operations in order to be expended on the specified aid programmes in line with the directions of the Trustees.

Notes forming part of the financial statements for the year ended 31 December 2023

8. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	48,524	55,774
Accruals	15,700	17,500
	-----	-----
	64,224	73,274
	=====	=====

9. RESTRICTED FUNDS

	Balance at 1 January 2023 £	Incoming Funds £	Outgoing Funds £	Transfers £	Balance at 31 Dec 2023 £
Children Welfare Fund	979	-	-	-	979
	-----	-----	-----	-----	-----
	979	-	-	-	979
	=====	=====	=====	=====	=====

10. UNRESTRICTED FUNDS

	General Funds £
Balance at 1 January 2023	2,440,555
Net expenditure	(498,377)

Balance at 31 December 2023	1,942,178
	=====

Notes forming part of the financial statements for the year ended 31 December 2023

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Balance at 31 December 2023
	£	£	£
Fund balances at 31 December 2023 are represented by:			
Fixed assets	1,970	-	1,970
Current assets	2,004,432	979	2,005,411
Current liabilities	(64,224)	-	(64,224)
	-----	-----	-----
Total net assets	1,942,178	979	1,943,157
	=====	=====	=====

12. RELATED PARTY TRANSACTIONS AND TRUSTEES REMUNERATION

The trustees received no remuneration during 2023 (2022 - £nil). During the year £510 (2022-£nil) was incurred for trustees' travel costs. There were no other related party transactions.

13. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net expenditure for the reporting period	(498,377)	(1,216,706)
Depreciation	656	876
Decrease in debtors	193,263	279,936
(Decrease)/Increase in creditors	(9,050)	41,635
Loss on disposal of fixed assets	-	255
	-----	-----
Net cash used in operating activities	(313,508)	(894,004)
	=====	=====

Notes forming part of the financial statements for the year ended 31 December 2023

14. ANALYSIS OF CASH AND CASH EQUIVALENTS

	At 1 January 2023 £	Cash flow Movement £	At 31 December 2023 £
Cash at bank and in hand	2,204,877	(313,508)	1,891,369
	-----	-----	-----
Total cash and cash equivalents	2,204,877	(313,508)	1,891,369
	=====	=====	=====

Accounts



Trustees Annual Report and Financial Statements

For the Year Ended 31 December 2022

Registered Charity No. 1124927

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LEGAL AND ADMINISTRATIVE INFORMATION

Charity Registration No. 1124927 – registered in England and Wales

Trustees

Mohamad Kozbar
Riad Zaidani
Khadidja Saidani

Chairman

Mohamad Kozbar

Principle Address

Tayside House
31 Pepper Street
Isle of Dogs
London, E14 9RP

Bankers

Al Rayan Bank PLC
24A Calthorpe Road Edgbaston
Birmingham
B15 1RP

Auditors

M Akram & Co.
Chartered Accountants
413 Lea Bridge Road
London, E10 7EA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report, along with the financial statements of the charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out on pages 18-20 and fully comply with the Charity's Trust Deed and applicable law.

Structure, Governance and Management

Organisation

The trustees who have served during the period are set out on page 3. Appointment of trustees is through a resolution of the trustees passed at a special meeting. The trustees meet as and when required to discuss the business of the charity and assess grant applications. The trustees are encouraged to undergo ongoing training to fulfil their responsibilities and development. Upon induction, trustees are provided with adequate training and are kept well informed and updated regarding Charity Commission guidelines and expectations of them as trustees.

Objectives of the Charity

UK Care for Children (UKC4C) is a British charity registered with the Charity Commission for England and Wales (Registration No. 1124927), and is constituted as an unincorporated charity under a trust deed dated 25 June 2008.

UKC4C aims to relieve poverty and sickness, advance education and preserve and protect good health for the benefit of the public in particular but not exclusively in Lebanon and Jordan. UKC4C provides assistance to all those in need regardless of religion, gender, age or ethnicity.

The charity has a number of long and short term projects in the following programmatic areas:

- **Children Welfare Fund:** This fund focuses on improving the quality of life for children from disadvantaged backgrounds. It helps support ongoing medical costs, education, nutrition aid and financial sponsorships.
- **Refugee Relief Programme:** The aim of the programme is to support the immediate needs of refugees including shelter support, food aid, financial aid and emergency medical support for families.
- **Seasonal Aid Programme:** These include providing food and financial aid to vulnerable people and taking account of seasonal circumstances such as religious events like Ramadan or changes in the weather and environment.
- **Community Development Projects:** In addition to immediate relief, development projects have been designed to provide long-term benefits to communities and include capacity building and community focused projects with other NGOs.

Operations

In line with charitable objectives the Trustees continued to focus and develop its operational processes here in the UK and in the field. UKC4C continues to be a UK based charity that delivers aid assisting children and communities in Jordan and Lebanon.

Grant making policy

Where grants are made, the charity usually receives written applications for funding of significant projects. Funding applications are considered and approved by the trustees, and projects approved for funding are monitored on a regular basis to ensure the delivery of expected outcomes. The grant making process is guided by the charity's operations manual and due diligence processes.

Activities, Achievements and Performance

In 2022, the challenging economic conditions in Lebanon, marked by a currency collapse and widespread economic strife, exacerbated the plight of already marginalised and disadvantaged refugee populations, making it important for our charity to continue to provide aid and humanitarian assistance.

Simultaneously, the spill over of inflationary effects on food prices and essential goods into Jordan placed a heightened demand on our beneficiaries for increased support. In the United Kingdom, a period of high inflation and a cost-of-living crisis impacted our donation levels. Nevertheless, despite these challenges, UKC4C effectively delivered aid in the following manner:

In 2022, our charity allocated a total of £2,716,557 to support our programme and address the deteriorating situation in the region.

Children's Welfare Fund

The largest share of our charitable expenditure, amounting to £2,034,513, was directed toward the Children's Welfare Fund. This fund primarily supports our sponsorship programme, benefiting nearly 4,000 families. The funds cover essential needs for children, including the services of trained field staff and social workers who liaise with families to assess their requirements and quality of life. Notably, home visits by social workers continued throughout 2022, fostering stronger connections between our beneficiaries and our organisation.

Within the Children's Welfare Fund, we witnessed a significant number of gift payments from our donors in the UK, aimed at supporting education, health, and housing. This highlights the trust and dedication of our donors to our programme and underscores the success of UKC4C in effectively communicating the needs of our beneficiaries to our supporters.

In 2022, UKC4C distributed back-to-school kits to 736 sponsored children, which included essential items such as backpacks, stationery and financial aid.

Seasonal Aid

Recognising the significance of religiously important days for both donors and beneficiaries, our charity disbursed £275,007 in 2022 for seasonal aid. This support was particularly vital during Ramadan, where we assisted beneficiaries and their families with financial aid, clothes for Eid, and food parcels.

During Eid-ul-Adha our in-kind aid programme distributed food packages and clothes to sponsored families. Sponsored children benefited from this service receiving pyjamas, food parcel and financial to help with the high prices of basic goods.

Recognising the harsh conditions faced by refugees and those living in inadequate shelter during the winter, UKC4C allocated £61,803 to provide essential winter support, including financial aid, and food parcels.

Refugee Relief

Given the ongoing refugee crisis in our operational areas, our charity extended aid amounting to £62,252. This support was provided in the form of emergency financial aid and in-kind assistance, including food and clothing.

Our Social Welfare Fund processed over 300 cases in 2022. The assistance provided includes medical aid, social assistance, and educational aid to needy individuals and families.

Community Development

We allocated over £344,785 in projects aimed at community development, including initiatives that created employment opportunities for social workers and teachers. These projects harnessed local expertise and supported livelihoods for professionals, many of whom are refugees.

Our Job Creation Program consisted of employing social workers from refugee camps across Lebanon and providing them with the opportunity to be productive members of their community. This project not only helped them generate income, but it also had long-lasting positive impact. For example, it encouraged women to learn skills and gain financial independence, which helped them support their family's needs like education and health without falling into debt.

Our Elderly sitter project seeks to improve the overall well-being and quality of life of elderly refugees. It enhances the safety and well-being of elderly individuals by providing trained sitters who can monitor their health, assist with medication management, and respond to emergencies or potential risks.

In 2022, UKC4C equipped a local hospital with physiotherapy equipment. This project subsidises part of the costs of treatment for refugees in the camp and in the neighbourhood. It provided a physiotherapy centre with a specialised staff and advanced equipment. We were able to provide a distinctive and advanced service to support persons with disabilities and reduce the burdens and expenses of treatment on the shoulders of refugee patients.

We also allocated £17,756 to provide laptops and solar panels to more than ten kindergartens, furthering our commitment to education and development.

Our Sewing Machines Project involved purchasing sewing with the aim of enabling women to work from their homes and rely on their own work. The project beneficiaries were selected from the areas of south Lebanon due to the deteriorating economic situation of the families living there. We aimed to increase household income and raise families' standard of living and assist the Palestinian women in the camps to protect their children from early dropout from schools. It also provided psychological comfort and balance for families by giving them the financial security that the work will provide to them.

External Factors Affecting Achievements

Our efforts were affected by the political and economic situation in the region, including the cost-of-living crisis in the UK, the collapse of the Lebanese currency, and changes in the work environment post-covid. Despite these challenges, UKC4C adopted strategies to mitigate risks, employ alternative options for fund transfers, and reduce exposure to currency volatility. These difficulties prompted a reassessment of our processes and led to IT upgrades that empower field offices to streamline operations.

In summary, 2022 was marked by a dedicated effort to adapt to a dynamic and challenging environment, ensuring that our beneficiaries received the assistance and support they needed. Our commitment to delivering aid and making an impact remains steadfast as we strive to make a difference in the lives of those we serve.

Public Benefit

The Trustees confirm they have given due consideration to public benefit in all activities and referred to Charity Commission guidance, as required.

Risk Management

The trustees are aware of their responsibilities and legal duties, as well as potential risks, and keep up to date on all Charity Commission guidance.

In line with the delivery process, all risks are identified and managed to ensure the safe delivery of aid through regular direct field visits, ongoing engagement with trust partners and a high level of ownership and control over the implementation of the projects cycle.

Looking ahead

Trustees agree that the challenges of 2022, as well as the worsening situation on the ground, mean it's important to make sure that we're delivering funds for our core charity programmes. We'll also work hard on enhancing brand identity and income growth through our public engagement.

The charity will also continue to strengthen its governance and operations by developing a stronger beneficiary database, as well as enhanced due diligence practices and more staff members to administer the charity. Furthermore, the charity will also focus on developing its staffing needs and fulfilling key HR essentials.

Financial review

During the year, the total income received amounted to £1,587,040 (2021 - £1,746,191). This included a total of £151,875 recorded as restricted funds for expending on humanitarian programmes including £127,565 allocated for the Children Welfare Fund and £24,310 for Seasonal Aid Programmes. The remaining funds amounting to £1,435,165 were received in the form of unrestricted donations and specified grants.

The total funds expended amounted to £2,803,746 (2021 - £2,770,902). This included the sum of £2,716,557 (2021 - £2,486,622) on charitable activities in the field representing 97% of the total expenditure. 75% of the charitable expenditure was in support of the Children Welfare Fund, 2% as part of the Refugee Relief, 10% as part of Seasonal Aid Programmes and 13% as part of the Community Development Projects.

The cost of raising funds and related operations amounted to £87,189 (2021 - £284,280) which is 5.5% of the total income.

The total amount carried forward to be expended in the following years amounted to £2,441,534; this includes £979 as part of the restricted funds.

The trustees have reviewed the financial position of the charity and are very pleased with the achievements and the positive impact it has had on its beneficiaries.

Investment Policy

The trustees have the power to invest in such assets as they see fit. In practice, investment activity is limited to placing surplus cash funds in short-term deposits with the charity's bankers. The aim is to ensure some return to the charity that minimises risk and ensure access to the funds as necessary.

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested are maintained at a level that allows the charity to operate as a going concern for at least one year. The net reserves unrestricted funds carried forward for the year amounted to £2,440,555 which is sufficient for the purpose of operational costs and committed charitable programmes.

Going Concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. The trustees are satisfied that the charity has adequate resources and appropriate measures in place to continue in operational existence for the foreseeable future and

it is for this reason that the charity continues to adopt “the going concern” principle as a basis in preparing these accounts.

Disclosure of Information to Auditors

The trustees confirm that as far as they are aware, there is no relevant audit information of which the charity’s auditors are unaware. Each of the trustees has confirmed that they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditors.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 business.

The trustees are responsible for maintaining proper 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 are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees and signed on its behalf by:



Mohamad Kozbar
Chairman
Date: 30/10/2023

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF UK CARE FOR CHILDREN

Opinion

We have audited the financial statements of UK Care for Children ("the Charity") for the year ended 31st December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 FRS 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 31st December 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 trustee's 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 trust's ability to continue as a going concern for a period of at least 12 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, including the trustees' 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; 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.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, 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 liquidate the Charity or 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:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- We enquired of the management, which included obtaining and reviewing supporting documentation, concerning the Charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We identified the laws and regulations applicable to the Charity through discussions with the management, and from our commercial knowledge and experience of the Charity sector, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the Charity.
- We ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We inspected the minutes of meetings of the Board of Trustees.
- We reviewed any reports made to the Charity Commission.
- We inquired of management of any complaints raised by donors, beneficiaries, representatives in the UK and in the areas of operation abroad.
- We agreed the financial statement disclosures to underlying supporting documentation.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments to identify unusual transactions and investigated significant transactions that are unusual or those outside the normal course of business.

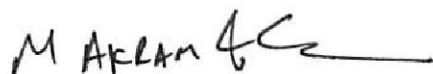
There are inherent limitations in our audit procedures described above. There is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

M Akram & Co 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.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the trustees 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



M Akram & Co
Statutory Auditor
Chartered Accountants
413 Lea Bridge Road
London
E10 7EA

Date: 30/10/2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Income from:					
Donations and grants	3	1,425,161	151,875	1,577,036	1,739,667
Investments		10,004	-	10,004	6,524
		-----	-----	-----	-----
Total income		1,435,165	151,875	1,587,040	1,746,191
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	4	1,102,418	1,614,139	2,716,557	2,486,622
Raising funds		87,189	-	87,189	284,280
		-----	-----	-----	-----
Total expenditure		1,189,607	1,614,139	2,803,746	2,770,902
		-----	-----	-----	-----
Net income/(expenditure)		245,558	(1,462,264)	(1,216,706)	(1,024,711)
Reconciliation of funds:					
Total funds brought forward		2,194,997	1,463,243	3,658,240	4,682,951
		-----	-----	-----	-----
Total funds carried forward		2,440,555	979	2,441,534	3,658,240
		-----	-----	-----	-----

There are no recognised gains and losses other than those passing through the Statement of Financial Activities. All income and expenditure is derived from continuing activities.

The notes on pages 18-26 form an integral part of these financial statements.

BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed Assets					
Tangible Assets	6		2,626		3,757
Current Assets					
Debtors	7	307,305		587,241	
Cash at bank and in hand		2,204,877		3,098,881	
		-----		-----	
		2,512,182		3,686,122	
Creditors: amounts falling due within one year	8	(73,274)		(31,639)	
		-----		-----	
Net Current Assets			2,438,908		3,654,483
			-----		-----
Net assets			2,441,534		3,658,240
			=====		=====
Funds					
Restricted	9		979		1,463,243
Unrestricted	10		2,440,555		2,194,997
			-----		-----
Total Funds			2,441,534		3,658,240
			=====		=====

These financial statements were approved by the Board of Trustees and signed on their behalf by:



Mohamad Kozbar
Chairman of the Board of Trustees

Date: 30/10/2023

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	2022 £	2021 £
Net cash used in operating activities	13	(894,004)	(1,253,778)
Cash flows from investing activities:			
Purchase of fixed assets		-	(4,754)
		-----	-----
Net cash used in investing activities		-	(4,754)
		=====	=====
 Change in cash and cash equivalents in the year		 (894,004)	 (1,258,532)
 Cash and cash equivalents brought forward		 3,098,881	 4,357,413
		-----	-----
Cash and cash equivalents carried forward	14	2,204,877	3,098,881
		=====	=====

1. ACCOUNTING POLICIES

The principal accounting policies, all of which have been applied consistently throughout the year, are set out below.

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and 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) - (Charities SORP FRS 102) (as updated through second edition – October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

b) Public benefit entity

The charity constitutes a public benefit entity as defined by FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

d) Fund accounting

Funds held by the Charity are:

- Unrestricted funds - These are funds which can be used in accordance with charitable objects at the discretion of the trustees.
- Restricted funds – These are funds that can only be used for particular restricted purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

e) Income recognition

All income is recognised once the charity has an entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and grants are recognised in the period in which the charity is entitled to receipts where the amount can be measured reliably. The income from charitable and fundraising activities are shown gross with the associated costs included in the expenditure.

Gifts in kind such as fixed assets donated to the charity are included as donations at the value to the charity where this can be quantified.

Investment profits on funds held on deposits are included when receivable and the amount can be measured reliably by the charity; this is normally upon the notification of the profit paid by the bank.

f) Volunteers and other donated facilities and services

Donated facilities and services are included at the value to the charity where it can be quantified and a third party is bearing the cost. The value of the time and services provided by volunteers is not incorporated into these financial statements in accordance with the Charities SORP FRS 102.

g) Expenditure recognition

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on accrual basis. Funds expended are allocated to the particular activity where the cost relates directly to that activity. However, the indirect and overhead costs of the central function including the operational and support costs have been apportioned to the charitable and fundraising activities in proportion to the direct expenditure incurred. Expenditure incurred on raising funds relates to the costs expended on attracting donations and other fundraising costs including printing, mailing and donation processing charges. Charitable expenditure comprises of those costs incurred by the charity in the delivery of its aid programme for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

h) Tangible fixed assets

Tangible fixed assets costing more than £100 are capitalised and included at cost, including any incidental expenses of acquisition. Depreciation is provided, after taking account of any grants receivable, at rates calculated to write off the cost or valuation of each asset to its estimated residual value on a reducing balance basis over the expected useful life, as follows:

Fixtures, fittings and equipment	25% per annum on reducing balance basis
----------------------------------	---

i) Taxation

As a registered charity there is no liability to tax. Irrecoverable VAT is not separately analysed and is charged to the Statement of Financial Activities when the expenditure to which it related is incurred and is allocated as part of the expenditure to which it relates.

j) Foreign currencies

Transactions in foreign currencies are translated at the rate of exchange prevailing at the time of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange prevailing at the balance sheet date. All differences are taken to the Statement of Financial Activities.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Notes forming part of the financial statements for the year ended 31 December 2022

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Pension costs

The charity operates a defined contribution pension scheme. Contributions to the scheme are charged to the statement of financial activities for the period to which they relate to.

p) Operating leases

Rentals under operating leases are charged to the statement of financial activities on a straight line basis over the term of the lease.

2. KEY JUDGEMENTS AND ESTIMATION UNCERTAINTY

Preparation of the financial statements requires management to make significant judgements and estimates. There are no significant judgements and estimates in the financial statements.

3. INCOME FROM DONATIONS AND GRANTS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations	1,425,161	151,875	1,577,036	1,715,736
Donated Goods & Services	-	-	-	23,931
	-----	-----	-----	-----
	1,425,161	151,875	1,577,036	1,739,667
	=====	=====	=====	=====

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Children Welfare Fund	735,792	1,298,721	2,034,513	1,445,520
Refugee Relief Programmes	18,732	43,520	62,252	371,966
Seasonal Aid Programmes	70,972	204,035	275,007	300,911
Community Development Projects	276,922	67,863	344,785	368,225
	-----	-----	-----	-----
	1,102,418	1,614,139	2,716,557	2,486,622
	=====	=====	=====	=====

The charity works with a number of key partners in the field. Delivery to the end beneficiaries is carried out under the direct control and monitoring of our professional field representatives in line with the charity's robust due diligence policies and procedures. Due to the inherent risks associated with working in our areas of operation, the names of partner charities have not been disclosed.

Notes forming part of the financial statements for the year ended 31 December 2022

5. OPERATIONAL AND SUPPORT COSTS

	2022 £	2021 £
Accountancy fees	14,080	10,500
Audit fees	6,610	9,000
IT and related services	22,492	17,291
Outsourced support services	38,589	39,187
Exchange loss	30,703	6,749
Project implementation	109,691	133,300
Premises cost	4,590	22,826
Wages & Salaries	52,796	130,576
Employer NI	1,031	3,949
Pension cost	464	1,709
Legal fees	-	2,160
Trustees travel	-	470
Depreciation	876	1,252
Telephone & Internet	1,070	7,038
Loss on disposal of fixed assets	255	-
	-----	-----
	283,247	386,007
	=====	=====

*The average number of employees during the year was 4 (2021 - 6). No employees had emoluments over £60,000 during the year (2021 - None). All employees during the year were performing admin and operations support roles.

**The remuneration and benefits received by the key management personnel during the year amounted to £19,522 (2021 - £46,470). This included salaries and pension costs payable for one senior team leader (2021 - 2) responsible for the campaigns and donor care departments.

Allocation of Operational and Support Costs

These charitable operations and support costs refer to funds expended to deliver aid programmes and fulfil the objectives of the charity. These include central function costs and have been apportioned to unrestricted charitable and fundraising activities in proportion to the direct unrestricted expenditure incurred.

6. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
Cost:	
At 1 January 2022	6,549
Disposals	(1,795)

At 31 December 2022	4,754
	=====
Depreciation:	
At 1 January 2022	2,792
Charge for the year	876
Disposals	(1,540)

At 31 December 2022	2,128
	=====
Net book Value:	
At 31 December 2022	2,626
	=====
At 31 December 2021	3,757
	=====

7. DEBTORS

	2022 £	2021 £
Donations receivable	15,765	6,235
Other debtors	87,806	181,640
Project funds	203,734	399,366
	-----	-----
	307,305	587,241
	=====	=====

Project funds are funds which have been delivered to trust partners in our areas of operations in order to be expended on the specified aid programmes in line with the directions of the Trustees.

8. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	55,774	3,849
Accruals	17,500	27,790
	73,274	31,639
	=====	=====

9. RESTRICTED FUNDS

	Balance at 1 January 2022 £	Incoming Funds £	Outgoing Funds £	Transfers £	Balance at 31 December 2022 £
Children Welfare Fund	377,326	127,565	1,298,721	794,809	979
Refugee Relief Programmes	285,027	-	43,520	(241,507)	-
Seasonal Aid Programmes	418,615	24,310	204,035	(238,890)	-
Community Development Projects	382,275	-	67,863	(314,412)	-
	1,463,243	151,875	1,614,139	-	979
	=====	=====	=====	=====	=====

Following a review of the restricted funds, the Trustees agreed to reallocate and transfer the amounts to the Children Welfare fund. This is more aligned with the charity's projects carried out during the year and donor's specifications.

10. UNRESTRICTED FUNDS

	General Funds £
Balance at 1 January 2022	2,194,997
Net income	245,558
	2,440,555
	=====

Notes forming part of the financial statements for the year ended 31 December 2022

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Balance at 31 December 2022
	£	£	£
Fund balances at 31 December 2022 are represented by:			
Fixed assets	2,626	-	2,626
Current assets	2,511,203	979	2,512,182
Current liabilities	(73,274)	-	(73,274)
	-----	-----	-----
Total net assets	2,440,555	979	2,441,534
	=====	=====	=====

12. RELATED PARTY TRANSACTIONS AND TRUSTEES REMUNERATION

The trustees received no remuneration during 2022 (2021 - £nil). During the year £nil (2021- £470) was incurred for trustees' travel costs. There were no other related party transactions.

13. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net expenditure for the reporting period	(1,216,706)	(1,024,711)
Depreciation	876	1,252
Decrease/(Increase) in debtors	279,936	(94,852)
Increase/(Decrease) in creditors	41,635	(135,467)
Loss on disposal of fixed assets	255	-
	-----	-----
Net cash used in operating activities	(894,004)	(1,253,778)
	=====	=====

Notes forming part of the financial statements for the year ended 31 December 2022

14. ANALYSIS OF CASH AND CASH EQUIVALENTS

	At 1 January 2022 £	Cash flow Movement £	At 31 December 2022 £
Cash at bank and in hand	3,098,881	(894,004)	2,204,877
	-----	-----	-----
Total cash and cash equivalents	3,098,881	(894,004)	2,204,877
	=====	=====	=====

15. COMMITMENTS UNDER OPERATING LEASES

Total future minimum rentals payable under non-cancellable operating leases are as follows:

	Land and buildings	
	2022 £	2021 £
i) Not later than 1 year	-	2,100
	-----	-----
	-	2,100
	=====	=====

Accounts



Trustees Annual Report and Financial Statements

For the Year Ended 31 December 2021

Registered Charity No. 1124927

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LEGAL AND ADMINISTRATIVE INFORMATION

Charity Registration No. 1124927 – registered in England and Wales

Trustees

Mohamad Kozbar

Riad Zaidani

Khadidja Saidani

Ahmad Abdallah (Resigned 13.01.2022)

Chairman

Mohamad Kozbar

Principle Address

Tayside House

31 Pepper Street

Isle of Dogs

London, E14 9RP

Bankers

Al Rayan Bank PLC

44 Hans Crescent

Knightsbridge

London, SW1X 0LZ

Auditors

M Akram & Co.

Chartered Accountants

413 Lea Bridge Road

London, E10 7EA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report, along with the financial statements of the charity for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out on pages 18-20 and fully comply with the Charity's Trust Deed and applicable law.

Structure, Governance and Management

Organisation

The trustees who have served during the period are set out on page 3. Appointment of trustees is through a resolution of the trustees passed at a special meeting. The trustees meet as and when required to discuss the business of the charity and assess grant applications. The trustees are encouraged to undergo ongoing training to fulfil their responsibilities and development. Upon induction, trustees are provided with adequate training and are kept well informed and updated regarding Charity Commission guidelines and expectations of them as trustees.

Objectives of the Charity

UK Care for Children is a British charity registered with the Charity Commission for England and Wales (Registration No. 1124927), and is constituted as an unincorporated charity under a trust deed dated 25 June 2008.

UK Care for Children aims to relieve poverty and sickness, advance education and preserve and protect good health for the benefit of the public in particular but not exclusively in Lebanon and Jordan. UK Care for Children provides assistance to all those in need regardless of religion, gender, age or ethnicity.

The charity has a number of long and short term projects in the following programmatic areas:

- **Children Welfare Fund:** This fund focuses on improving the quality of life for children from disadvantaged backgrounds. It helps support ongoing medical costs, education, nutrition aid and financial sponsorships.
- **Refugee Relief Programme:** The aim of the programme is to support the immediate needs of refugees including shelter support, food aid, financial aid and emergency medical support for families.
- **Seasonal Aid Programmes:** These include providing food and financial aid to vulnerable people and taking account of seasonal circumstances such as religious events like Ramadan or changes in the weather and environment.
- **Community Development Projects:** In addition to immediate relief, development projects have been designed to provide long-term benefits to communities and include capacity building and community focused projects with other NGOs.

Operations

In line with the charity's objectives, the trustees continued to review operational and delivery processes and develop these to ensure growth and efficacy.

The charity endeavoured to deliver aid safely and effectively by adopting and setting in place a robust operations manual. Operations were developed through collaborative working and effective use of outsourced professional services. The outlined practices set out in the operations manual satisfy all requirements of funding partners and meet the conditions of all related regulatory authorities. The charity reviewed and upgraded its policy documents and procedures ensuring that they now comply with updated regulations and requirements set by the Charity Commission.

Following direct visits to the field by the trustees and advisors, a successful delivery mechanism was set up involving engagement with local professional representatives.

In 2021 the charity's brand was developed further by commissioning a new logo. It introduced a refreshed design with modern typeset to reflect a clear and easy communication language for its donors and supporters. Alongside a new logo a new website was launched. The refreshed website modernised the charity's digital presence, providing a simpler CMS (content management system) for easier updates, closer integration with in house payment systems and more content to explain the charity's work and impact in the world. It also incorporated competent data collection and donation capacities. The charity now has presence on all major social media platforms.

After a review and reorganisation of internal processes a new principle office was opened and registered.

Grant making policy

Where grants are made, the charity usually receives written applications for funding of significant projects. Funding applications are considered and approved by the trustees, and projects approved for funding are monitored on a regular basis to ensure the delivery of expected outcomes. The grant making process is guided by the charity's operations manual and due diligence processes.

Activities, Achievements and Performance

The onset of the Covid-19 Pandemic had a devastating impact on refugees and vulnerable families across Lebanon and Jordan. Lockdowns, loss of jobs, rising prices for basic goods and limited access to education and health services has further disadvantaged and marginalised already struggling communities.

The charity expended £2,486,622 in 2021 to support its programmes and respond to the worsening situation in the region.

Children's Welfare Fund

A total of £1,445,520 was expended as part of the Children's Welfare Fund, making it the main area of charitable expenditure. The main programme within this category is the sponsorship programme that provides ongoing support to almost 4000 families.

The funds are used to provide for essential needs of the child and the programme includes trained field staff and social workers that liaise with families to ascertain needs and improvements in their life. Home visits by social workers continued in 2021, in line with Covid-19 regulations and special safety measures.

With hundreds of children linked to specific donors in the UK, there were also a significant number of special gift payments made to support education, health and housing. This also highlights the trust and commitment of donors in the programme and the success of UK Care for Children in ensuring it communicates the needs of its beneficiaries to donors.

Due to the COVID-19 pandemic, schools introduced remote learning alongside and face-to-face teaching. Families had limited access to learning materials and internet connectivity. £49,000 was expended to urgently address this need ahead of the start of the school year. The charity provided 711 sponsored children with back to school kits which included backpacks, stationery, wifi batteries, lunch boxes and rechargeable lamps.

UK Care for Children provided books to a local kindergarten expending £14,000. The project purchased and distributed 3511 books to 700 children across 5 kindergartens. It freed local families with the financial burden that may have prevented them from sending their children.

Seasonal Aid

Aid during religiously important days allows donors to fulfil religious obligations and maximise on the spirit of giving during these times. These times are also significant for beneficiaries who expect and rely on support during this time. The charity expended over £300,000 on seasonal aid in 2021.

During Ramadan our projects helped over 742 sponsored beneficiaries and their families with cash assistance including clothes for Eid and food parcels. UK Care for Children expended over £53,000 to help families survive the hard economic conditions during Ramadan 2021.

Winter is a particularly difficult time for refugees and those living in inadequate shelter. UKC4C provided winter support to over 10,000 beneficiaries in 2021. This included financial aid, winter clothes, heaters, blankets and food parcels.

During Eid-ul-Adha our in-kind aid programme distributed food packages and clothes to sponsored families. Over 717 sponsored children benefited from this service receiving pyjamas, food parcel, fans and cash to help with the crippling double digit consumer prices and high inflation.

Refugee Relief

The refugee crisis across the charity's areas of operation continues to impact host countries and refugees continue to suffer due to displacement and poverty. The charity expended about £372,000 on refugee aid which was in the form of emergency financial aid and in-kind aid such as food and clothes.

Our Social Welfare Fund project has processed 485 cases in 2021 expending £31,000. The are 3 typed of assistance provided; medical aid to needy people in emergency health situations (surgery, artificial limbs, accidents etc.) or to part-cover treatment costs for chronic diseases (cancer, kidney failure...etc.); Social assistance to needy families in emergency situation such as a house fire or when the families have limited income and are unable to cover all their basic expenses; and Educational assistance to students from low-income families with circumstances that prevented them from paying their children's education fees.

Community Development

Over £368,000 was spent on projects related to community development. Projects focused on increasing capacity and supporting long term community development and included job creation for social workers and salaries for teachers. These project utilise local expertise and support livelihoods for professionals who are also refugees.

Our Job Creation Program consisted of employing 13 social workers from refugee camps across Lebanon and providing them with the opportunity to be productive members of their community. This project not only helped them generate income, but it also had long-lasting positive impact. For example, it encouraged women to learn skills and gain financial independence, which helped them support their family's needs like education and health without falling into debt.

The Charitable Kitchen Project, expending £18,000, provided equipment for a kitchen in Al Buss refugee camp. It provides daily hot meals for the most vulnerable residents of the area alongside servicing local schools and for community occasions. The project also provided job opportunities for local women.

External Factors Affecting Achievements

The charity's crucial activity of transferring funds to field operations is hampered by the changing risk appetite of banks towards charities. UK Care for Children relies heavily on banks and the ability to transfer funds. Ongoing insecurity across the Middle East, especially in Lebanon, has meant that maintaining the method of transferring funds is slow and at an immense cost. To tackle this the charity has developed a strategy to mitigate risk and employ alternative backup options when required.

Public Benefit

The Trustees confirm they have given due consideration to public benefit in all activities and referred to Charity Commission guidance, as required.

Risk Management

The trustees are aware of their responsibilities and legal duties, as well as potential risks, and keep up to date on all Charity Commission guidance.

In line with the delivery process, all risks are identified and managed to ensure the safe delivery of aid through regular direct field visits, ongoing engagement with trust partners and a high level of ownership and control over the implementation of the projects cycle.

Looking ahead

Trustees agree that the challenges of 2021, as well as the worsening situation on the ground, mean it's important to make sure that we're delivering funds for our core charity programs. We'll also work hard on enhancing brand identity and income growth through our public engagement.

The charity will also continue to strengthen its governance and operations by developing a stronger beneficiary database, as well as enhanced due diligence practices and more staff members to administer the charity. Furthermore, the charity will also focus on developing its staffing needs and fulfilling key HR essentials.

Financial review

During the year, the total income received amounted to £1,746,191 (2020 - £4,852,716). This included a total of £125,642 recorded as restricted funds for expending on humanitarian programmes including £39,519 allocated for the Children Welfare Fund, £40,762 for Seasonal Aid Programmes and £45,361 for Community Development projects. The remaining funds amounting to £1,620,549 were received in the form of unrestricted donations and specified grants.

The total funds expended amounted to £2,770,902 (2020 - £1,529,108). This included the sum of £2,486,622 (2020 - £1,466,022) on charitable activities in the field representing 90% of the total expenditure. 58% of the charitable expenditure was in support of the Children Welfare Fund, 15% as part of the Refugee Relief, 12% as part of Seasonal Aid Programmes and 15% as part of the Community Development Projects.

The cost of raising funds and related operations amounted to £284,280 (2020 - £63,086) which is 10% of the total expenditure.

The total amount carried forward to be expended in the following years amounted to £3,658,240; this includes £1,463,243 as part of the restricted funds.

The trustees have reviewed the financial position of the charity and are very pleased with the achievements and the positive impact it has had on its beneficiaries.

Investment Policy

The trustees have the power to invest in such assets as they see fit. In practice, investment activity is limited to placing surplus cash funds in short-term deposits with the charity's bankers. The aim is to ensure some return to the charity that minimises risk and ensure access to the funds as necessary.

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested are maintained at a level that allows the charity to operate as a going concern for at least one year. The net reserves unrestricted funds carried forward for the year amounted to £2,194,997 which is sufficient for the purpose of operational costs and committed charitable programmes.

Going Concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. The trustees are satisfied that the charity has adequate resources and appropriate measures in place to continue in operational existence for the foreseeable future and it is for this reason that the charity continues to adopt "the going concern" principle as a basis in preparing these accounts.

Disclosure of Information to Auditors

The trustees confirm that as far as they are aware, there is no relevant audit information of which the charity's auditors are unaware. Each of the trustees has confirmed that they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that it has been communicated to the auditors.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 business.

The trustees are responsible for maintaining proper 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 are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees and signed on its behalf by:



Mohamad Kozbar

Chairman

Date: 24.10.2022

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF UK CARE FOR CHILDREN

Opinion

We have audited the financial statements of UK Care for Children (the "Charity") for the year ended 31st December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 FRS 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 31st December 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 trustee's 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 trust's ability to continue as a going concern for a period of at least 12 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, including the trustees' 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 10, 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 liquidate the Charity or 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 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:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- We enquired of the management, which included obtaining and reviewing supporting documentation, concerning the Charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We identified the laws and regulations applicable to the Charity through discussions with the management, and from our commercial knowledge and experience of the Charity sector, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the Charity.
- We ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We inspected the minutes of meetings of the Board of Trustees.
- We reviewed any reports made to the Charity Commission.
- We inquired of management of any complaints raised by donors, beneficiaries, representatives in the UK and in the areas of operation abroad.
- We agreed the financial statement disclosures to underlying supporting documentation.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments to identify unusual transactions and investigated significant transactions that are unusual or those outside the normal course of business.

There are inherent limitations in our audit procedures described above. There is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

M AKRAM 

M Akram & Co
Statutory Auditor
Chartered Accountants
413 Lea Bridge Road
London
E10 7EA

Date: 24/10/2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Income from:					
Donations and grants	3	1,614,025	125,642	1,739,667	4,844,179
Investments		6,524	-	6,524	8,537
		-----	-----	-----	-----
Total income		1,620,549	125,642	1,746,191	4,852,716
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	4	305,905	2,180,717	2,486,622	1,466,022
Raising funds		284,280	-	284,280	63,086
		-----	-----	-----	-----
Total expenditure		590,185	2,180,717	2,770,902	1,529,108
		-----	-----	-----	-----
Net income/(expenditure)		1,030,364	(2,055,075)	(1,024,711)	3,323,608
Reconciliation of funds:					
Total funds brought forward		1,164,633	3,518,318	4,682,951	1,359,343
		-----	-----	-----	-----
Total funds carried forward		2,194,997	1,463,243	3,658,240	4,682,951
		-----	-----	-----	-----

There are no recognised gains and losses other than those passing through the Statement of Financial Activities. All income and expenditure is derived from continuing activities.

The notes on pages 18-26 form an integral part of these financial statements.

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed Assets					
Tangible Assets	6		3,757		255
Current Assets					
Debtors	7	587,241		492,389	
Cash at bank and in hand		3,098,881		4,357,413	
		-----		-----	
		3,686,122		4,849,802	
Creditors: amounts falling due within one year	8	(31,639)		(167,106)	
		-----		-----	
Net Current Assets			3,654,483		4,682,696
			-----		-----
Net assets			3,658,240		4,682,951
			=====		=====
Funds					
Restricted	9		1,463,243		3,518,318
Unrestricted	10		2,194,997		1,164,633
			-----		-----
Total Funds			3,658,240		4,682,951
			=====		=====

These financial statements were approved by the Board of Trustees and signed on their behalf by:



Mohamad Kozbar
Chairman of the Board of Trustees

Date: 24.10.2022

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 £	2020 £
Net cash (used in)/provided by operating activities	13	(1,253,778)	3,047,981
Cash flows from investing activities:			
Purchase of fixed assets		(4,754)	-
		-----	-----
Net cash used in investing activities		(4,754)	-
		=====	=====
Change in cash and cash equivalents in the year		(1,258,532)	3,047,981
Cash and cash equivalents brought forward		4,357,413	1,309,432
		-----	-----
Cash and cash equivalents carried forward	14	3,098,881	4,357,413
		=====	=====

1. ACCOUNTING POLICIES

The principal accounting policies, all of which have been applied consistently throughout the year, are set out below.

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and 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) - (Charities SORP FRS 102) (as updated through second edition – October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

b) Public benefit entity

The charity constitutes a public benefit entity as defined by FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

d) Fund accounting

Funds held by the Charity are:

- Unrestricted funds - These are funds which can be used in accordance with charitable objects at the discretion of the trustees.
- Restricted funds – These are funds that can only be used for particular restricted purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

e) Income recognition

All income is recognised once the charity has an entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and grants are recognised in the period in which the charity is entitled to receipts where the amount can be measured reliably. The income from charitable and fundraising activities are shown gross with the associated costs included in the expenditure.

Gifts in kind such as fixed assets donated to the charity are included as donations at the value to the charity where this can be quantified.

Investment profits on funds held on deposits are included when receivable and the amount can be measured reliably by the charity; this is normally upon the notification of the profit paid by the bank.

f) Volunteers and other donated facilities and services

Donated facilities and services are included at the value to the charity where it can be quantified and a third party is bearing the cost. The value of the time and services provided by volunteers is not incorporated into these financial statements in accordance with the Charities SORP FRS 102.

g) Expenditure recognition

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on accrual basis. Funds expended are allocated to the particular activity where the cost relates directly to that activity. However, the indirect and overhead costs of the central function including the operational and support costs have been apportioned to the charitable and fundraising activities in proportion to the direct expenditure incurred. Expenditure incurred on raising funds relates to the costs expended on attracting donations and other fundraising costs including printing, mailing and donation processing charges. Charitable expenditure comprises of those costs incurred by the charity in the delivery of its aid programme for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

h) Tangible fixed assets

Tangible fixed assets costing more than £100 are capitalised and included at cost, including any incidental expenses of acquisition. Depreciation is provided, after taking account of any grants receivable, at rates calculated to write off the cost or valuation of each asset to its estimated residual value on a reducing balance basis over the expected useful life, as follows:

Fixtures, fittings and equipment	25% per annum on reducing balance basis
----------------------------------	---

i) Taxation

As a registered charity there is no liability to tax. Irrecoverable VAT is not separately analysed and is charged to the Statement of Financial Activities when the expenditure to which it related is incurred and is allocated as part of the expenditure to which it relates.

j) Foreign currencies

Transactions in foreign currencies are translated at the rate of exchange prevailing at the time of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange prevailing at the balance sheet date. All differences are taken to the Statement of Financial Activities.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. KEY JUDGEMENTS AND ESTIMATION UNCERTAINTY

Preparation of the financial statements requires management to make significant judgements and estimates. There are no significant judgements and estimates in the financial statements.

3. INCOME FROM DONATIONS AND GRANTS

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Donations	1,590,094	125,642	1,715,736	4,844,179
Donated Goods & Services	23,931	-	23,931	-
	-----	-----	-----	-----
	1,614,025	125,642	1,739,667	4,844,179
	=====	=====	=====	=====

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Children Welfare Fund	-	1,445,520	1,445,520	619,639
Refugee Relief Programmes	72,263	299,703	371,966	127,914
Seasonal Aid Programmes	-	300,911	300,911	177,452
Community Development Projects	233,642	134,583	368,225	541,017
	----- 305,905 =====	----- 2,180,717 =====	----- 2,486,622 =====	----- 1,466,022 =====

The charity works with a number of key partners in the field. Delivery to the end beneficiaries is carried out under the direct control and monitoring of our professional field representatives in line with the charity's robust due diligence policies and procedures. Due to the inherent risks associated with working in our areas of operation, the names of partner charities have not been disclosed.

5. OPERATIONAL AND SUPPORT COSTS

	2021 £	2020 £
Accountancy fees	10,500	5,720
Audit fees	9,000	3,790
IT and related services	17,291	7,175
Outsourced support services	39,187	43,556
Exchange loss	6,749	28,059
Project implementation	133,300	223,857
Premises cost	22,826	-
Wages & Salaries	130,576	-
Employer NI	3,949	-
Pension cost	1,709	-
Legal fees	2,160	-
Trustees travel	470	-
Depreciation	1,252	84
Telephone & Internet	7,038	945
	-----	-----
	386,007	313,186
	=====	=====

*The average number of employees during the year was 6 (2020 - 0). No employees had emoluments over £60,000 during the year (2020 - None). All employees during the year were performing admin and operations support roles.

**The remuneration and benefits received by the key management personnel during the year amounted to £46,470 (2020 - Nil). This included salaries and pension costs payable for two senior team leaders responsible for the campaigns and donor care departments.

Allocation of Operational and Support Costs

These charitable operations and support costs refer to funds expended to deliver aid programmes and fulfil the objectives of the charity. These include central function costs and have been apportioned to unrestricted charitable and fundraising activities in proportion to the direct unrestricted expenditure incurred.

6. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
Cost:	
At 1 January 2021	1,795
Additions	4,754

At 31 December 2021	6,549
	=====
Depreciation:	
At 1 January 2021	1,540
Charge for the year	1,252

At 31 December 2021	2,792
	=====
Net book Value:	
At 31 December 2021	3,757
	=====
At 31 December 2020	255
	=====

7. DEBTORS

	2021 £	2020 £
Donations receivable	6,235	1,752
Other debtors	181,640	322,698
Project funds	399,366	167,939
	-----	-----
	587,241	492,389
	=====	=====

Project funds are funds which have been delivered to trust partners in our areas of operations in order to be expended on the specified aid programmes in line with the directions of the Trustees.

8. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	3,849	152,316
Accruals	27,790	14,790
	<u>31,639</u>	<u>167,106</u>
	=====	=====

9. RESTRICTED FUNDS

	Balance at 1 January 2021 £	Incoming Funds £	Outgoing Funds £	Balance at 31 December 2021 £
Children Welfare Fund	1,783,327	39,519	1,445,520	377,326
Refugee Relief Programmes	584,730	-	299,703	285,027
Seasonal Aid Programmes	678,764	40,762	300,911	418,615
Community Development Projects	471,497	45,361	134,583	382,275
	<u>3,518,318</u>	<u>125,642</u>	<u>2,180,717</u>	<u>1,463,243</u>
	=====	=====	=====	=====

10. UNRESTRICTED FUNDS

	General Funds £
Balance at 1 January 2021	1,164,633
Net income	1,030,364
	<u>2,194,997</u>
	=====

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Balance at 31 December 2021
	£	£	£
Fund balances at 31 December 2021 are represented by:			
Fixed assets	3,757	-	3,757
Current assets	2,222,879	1,463,243	3,686,122
Current liabilities	(31,639)	-	(31,639)
	-----	-----	-----
Total net assets	2,194,997	1,463,243	3,658,240
	=====	=====	=====

12. RELATED PARTY TRANSACTIONS AND TRUSTEES REMUNERATION

The trustees received no remuneration during 2021 (2020 - £nil). During the year £470 (2020-£nil) was incurred for trustees' travel costs. There were no other related party transactions.

13. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net (expenditure)/ income for the reporting period	(1,024,711)	3,323,608
Depreciation	1,252	84
Increase in debtors	(94,852)	(332,094)
Increase/(Decrease) in creditors	(135,467)	56,383
	-----	-----
Net cash(used in)/ provided by operating activities	(1,253,778)	3,047,981
	=====	=====

14. ANALYSIS OF CASH AND CASH EQUIVALENTS

	At 1 January 2021 £	Cash flow Movement £	At 31 December 2021 £
Cash at bank and in hand	4,357,413	(1,258,532)	3,098,881
	-----	-----	-----
Total cash and cash equivalents	4,357,413	(1,258,532)	3,098,881
	=====	=====	=====

15. COMMITMENTS UNDER OPERATING LEASES

Total future minimum rentals payable under non-cancellable operating leases are as follows:

	Land and buildings	
	2021 £	2020 £
i) Not later than 1 year	2,100	-
	-----	-----
	2,100	-
	=====	=====

Accounts



Trustees Annual Report and Financial Statements

For the Year Ended 31 December 2020

Registered Charity No. 1124927

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LEGAL AND ADMINISTRATIVE INFORMATION

Charity Registration No. 1124927 – registered in England and Wales

Trustees

Mohamad Kozbar

Ahmad Abdallah

Riad Zaidani

Khadidja Saidani (Appointed 3rd of May 2020)

Chairman

Mohamad Kozbar

Principle Address

Tayside House

31 Pepper Street

Isle of Dogs

London, E14 9RP

Bankers

Al Rayan Bank PLC

44 Hans Crescent

Knightsbridge

London, SW1X 0LZ

Auditors

M Akram & Co.

Chartered Accountants

413 Lea Bridge Road

London, E10 7EA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report, along with the financial statements of the charity for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out on pages 17-19 and fully comply with the Charity's Trust Deed and applicable law.

Structure, Governance and Management

Organisation

The trustees who have served during the period are set out on page 3. Appointment of trustees is through a resolution of the trustees passed at a special meeting. The trustees meet as and when required to discuss the business of the charity and assess grant applications. The trustees are encouraged to undergo ongoing training to fulfil their responsibilities and development. Upon induction, trustees are provided with adequate training and are kept well informed and updated regarding Charity Commission guidelines and expectations of them as trustees.

Objectives of the Charity

UK Care for Children is a British charity registered with the Charity Commission for England and Wales (Registration No. 1124927), and is constituted as an unincorporated charity under a trust deed dated 25 June 2008.

UK Care for Children aims to relieve poverty and sickness, advance education and preserve and protect good health for the benefit of the public in particular but not exclusively in Lebanon and Jordan. UK Care for Children provides assistance to all those in need regardless of religion, gender, age or ethnicity.

The charity has a number of long and short term projects in the following programmatic areas:

- **Children Welfare Fund:** This fund focuses on improving the quality of life for children from disadvantaged backgrounds. It helps support ongoing medical costs, education, nutrition aid and financial sponsorships.
- **Refugee Relief Programme:** The aim of the programme is to support the immediate needs of refugees including shelter support, food aid, financial aid and emergency medical support for families.
- **Seasonal Aid Programmes:** These include providing food and financial aid to vulnerable people and taking account of seasonal circumstances such as religious events like Ramadan or changes in the weather and environment.
- **Community Development Projects:** In addition to immediate relief, development projects have been designed to provide long-term benefits to communities and include capacity building and community focused projects with other NGOs.

Operations

In line with the charity's objectives, the trustees continued to review operational and delivery processes and develop these to ensure growth and efficacy.

The charity endeavoured to deliver aid safely and effectively by adopting and setting in place a robust operations manual. Operations were developed through collaborative working and effective use of outsourced professional services. The outlined practices set out in the operations manual satisfy all requirements of funding partners and meet the conditions of all related regulatory authorities. Following direct visits to the field by the trustees and advisors, a successful delivery mechanism was set up involving engagement with local professional representatives.

Grant making policy

Where grants are made, the charity usually receives written applications for funding of significant projects. Funding applications are considered and approved by the trustees, and projects approved for funding are monitored on a regular basis to ensure the delivery of expected outcomes. The grant making process is guided by the charity's operations manual and due diligence processes.

Activities, Achievements and Performance

The onset of the Covid-19 Pandemic had a devastating impact on refugees and vulnerable families across Lebanon and Jordan. Lockdowns, loss of jobs, rising prices for basic goods and limited access to education and health services has further disadvantaged and marginalised already struggling communities.

The Beirut Blast in August 2020 coupled with Lebanon's descent into a socio-economic crisis meant that people were in need of support from NGOs and charities more than ever.

The charity expended £1,466,022 in 2020 to support its programmes and respond to the worsening situation in the region.

Children's Welfare Fund

A total of £619,639 was expended as part of the Children's Welfare Fund, making it the main area of charitable expenditure. The main programme within this category is the sponsorship programme that provides ongoing support to almost 2000 families.

The funds are used to provide for essential needs of the child and the programme includes trained field staff and social workers that liaise with families to ascertain needs and improvements in their life. Home visits by social workers continued in 2020, in line with Covid-19 regulations and special safety measures.

With hundreds of children linked to specific donors in the UK, there were also a significant number of special gift payments made to support education, health and housing. This also highlights the trust and commitment of donors in the programme and the success of UK Care for Children in ensuring it communicates the needs of its beneficiaries to donors.

Seasonal Aid

Aid during religiously important days allows donors to fulfil religious obligations and maximise on the spirit of giving during these times. These times are also significant for beneficiaries who expect and rely on support during this time. The charity expended over £177,000 on seasonal aid in 2020. Over 900 refugee families in Jordan received financial support to help cope with ongoing lockdowns whilst over 700 families in Lebanon received food and hygiene packs.

Winter is a particularly difficult time for refugees and those living in inadequate shelter. UKC4C provided winter support to over 10,000 people in 2020. This included winter clothes, heaters, blankets and food aid.

Refugee Relief

The refugee crisis across the charity's areas of operation continues to impact host countries and refugees continue to suffer due to displacement and poverty. The charity expended over £127,000 on refugee aid which was in the form of emergency financial aid and in-kind aid such as food and clothes.

This includes over £60,000 to support a Covid-19 response and provide vital medical supplies for a local organisation working to transport patients to hospital and helping those infected. The charity also provided emergency food and water in the aftermath of the Beirut explosion to over 100 impacted families.

Community Development

Over £541,000 was spent on projects related to community development. Projects focused on increasing capacity and supporting long term community development and included job creation for social workers and salaries for teachers. These projects utilise local expertise and support livelihoods for professionals who are also refugees.

Another key community project in 2020 was the provision of sewing machines and training sessions for 9 refugee women in Saida, Lebanon. This project not only supported income generation but will also have a long term positive impact on the community by encouraging women to learn skills and gain financial independence. It will also help women support their family's needs such as education and health without falling into debt.

Despite a number of obstacles and issues, the charity continued to ensure its beneficiaries were supported and received positive feedback from local partners and beneficiaries.

External Factors Affecting Achievements

The Covid 19 Pandemic and an economic breakdown in Lebanon has left refugees and vulnerable families struggling to survive. In addition to this, transferring funds became more difficult due to internal banking issues in Lebanon.

The charity is dependent on access to banking and the ability of the charity to transfer funds is reliant on the cooperation of the banks. Ongoing insecurity across the Middle East, especially in Lebanon and the 'risk appetite' of banks has meant that maintaining the delivery mechanism is an admin heavy and cumbersome, slow process.

Public Benefit

The Trustees confirm they have given due consideration to public benefit in all activities and referred to Charity Commission guidance, as required.

Risk Management

The trustees are aware of their responsibilities and legal duties, as well as potential risks, and keep up to date on all Charity Commission guidance. The adoption of risk management and due diligence policies from its strategic partner ensures compliance and good governance for UK Care for Children.

In line with the delivery process, all risks are identified and managed to ensure the safe delivery of aid through regular direct field visits, ongoing engagement with trust partners and a high level of ownership and control over the implementation of the projects cycle.

Looking ahead

With the challenges faced during 2020, as well as the worsening situation on the ground, the trustees have agreed to focus on ensuring the safe delivery of funds for the charity's core programs whilst also enhancing brand identity and income growth through public engagement.

The charity will also continue to strengthen its governance and operations through the ongoing development of its beneficiary database, robust due diligence and recruitment of admin and fundraising staff.

Financial review

During the year, the total income received amounted to £4,852,716 (2019 - £977,770). This included a total of £3,386,962 recorded as restricted funds for expending on humanitarian programmes including £1,859,559 allocated for the Children Welfare Fund, £350,879 for the Refugees Relief, £707,325 for Seasonal Aid Programmes and £469,199 for Community Development projects. The remaining funds amounting to £1,457,217 were received in the form of unrestricted donations and specified grants.

The total funds expended amounted to £1,529,108 (2019 - £821,714). This included the sum of £1,466,022 (2019 - £758,415) on charitable activities in the field representing 95% of the total expenditure. 42% of the charitable expenditure was in support of the Children Welfare Fund, 9% as part of the Refugee Relief, 12% as part of Seasonal Aid Programmes and 37% as part of the Community Development Projects.

The cost of raising funds amounted to £63,086 (2019 - £63,299) which is 4% of the total expenditure.

The total amount carried forward to be expended in the following years amounted to £4,682,951; this includes £3,518,318 as part of the restricted funds.

The trustees have reviewed the financial position of the charity and are very pleased with both its growth and the positive impact it has had on its beneficiaries. This is a direct result of the charity's collaborative partnerships with other charities sharing the same aims, objectives and operations in the same areas.

Investment Policy

The trustees have the power to invest in such assets as they see fit. In practice, investment activity is limited to placing surplus cash funds in short-term deposits with the charity's bankers. The aim is to ensure some return to the charity that minimises risk and ensure access to the funds as necessary.

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested are maintained at a level that allows the charity to operate as a going concern for at least one year. The net reserves unrestricted funds carried forward for the year amounted to £1,164,633, which is sufficient for the purpose of operational costs and committed charitable programmes.

Going Concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. The trustees are satisfied that the charity has adequate resources and appropriate measures in place to continue in operational existence for the foreseeable future and it is for this reason that the charity continues to adopt "the going concern" principle as a basis in preparing these accounts.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with 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).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 business.

The trustees are responsible for maintaining proper 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 are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees and signed on its behalf by:



Mohamad Kozbar
Chairman

Date: 21/12/2021

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF UK CARE FOR CHILDREN

Opinion

We have audited the financial statements of UK Care for Children (the "Charity") for the year ended 31st December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 FRS 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 31st December 2020 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;
- 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 trustee's 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 trust's ability to continue as a going concern for a period of at least 12 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.

Comparative figures

The financial statements of the Charity for the 12 months period from 1st January 2019 to 31st December 2019 were unaudited and as such the comparative figures stated in the financial statements are unaudited.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's

report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- sufficient accounting records have not been kept;
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 9, 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 they 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 liquidate the Charity or 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 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:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- We enquired of the management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We identified the laws and regulations applicable to the charity through discussions with the management, and from our commercial knowledge and experience of the charity sector, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity.
- We ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We inspected the minutes of meetings of the Board of Trustees.
- We reviewed any reports made to the Charity Commission.
- We inquired of management of any complaints raised by donors, beneficiaries, representatives in the UK and in the areas of operation abroad.
- We agreed the financial statement disclosures to underlying supporting documentation.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments to identify unusual transactions and investigated significant transactions that are unusual or those outside the normal course of business.

There are inherent limitations in our audit procedures described above. There is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the management and the inspection of regulatory and legal correspondence, if any. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees 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's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



M Akram & Co
Statutory Auditor
Chartered Accountants
413 Lea Bridge Road
London
E10 7EA

Date: 21/12/2021

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Income from:					
Donations and grants		1,457,217	3,386,962	4,844,179	956,296
Investments		8,537	-	8,537	21,474
		-----	-----	-----	-----
Total income		1,465,754	3,386,962	4,852,716	977,770
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	2	450,301	1,015,721	1,466,022	758,415
Raising funds		63,086	-	63,086	63,299
		-----	-----	-----	-----
Total expenditure		513,387	1,015,721	1,529,108	821,714
		-----	-----	-----	-----
Net income		952,367	2,371,241	3,323,608	156,056
Reconciliation of funds:					
Total funds brought forward		212,266	1,147,077	1,359,343	1,203,287
		-----	-----	-----	-----
Total funds carried forward		1,164,633	3,518,318	4,682,951	1,359,343
		-----	-----	-----	-----

There are no recognised gains and losses other than those passing through the Statement of Financial Activities. All income and expenditure is derived from continuing activities.

The notes on pages 17-25 form an integral part of these financial statements.

BALANCE SHEET AS AT 31 DECEMBER 2020

	Notes	2020 £	2020 £	2019 £	2019 £
Fixed Assets					
Tangible Assets	4		255		339
Current Assets					
Debtors	5	492,389		160,295	
Cash at bank and in hand		4,357,413		1,309,432	
		-----		-----	
		4,849,802		1,469,727	
Creditors: amounts falling due within one year	6	(167,106)		(110,723)	
		-----		-----	
Net Current Assets			4,682,696		1,359,004
			-----		-----
Net assets			4,682,951		1,359,343
			=====		=====
Funds					
Restricted	7		3,518,318		1,147,077
Unrestricted	8		1,164,633		212,266
			-----		-----
Total Funds			4,682,951		1,359,343
			=====		=====

These financial statements were approved by the Board of Trustees and signed on their behalf by:



Mohamad Kozbar
Chairman of the Board of Trustees

Date: 21/12/2021

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 £	2019 £
Net cash provided by operating activities	11	3,047,981	517,096
Cash flows from investing activities:			
Purchase of fixed assets		-	-
		-----	-----
Net cash used in investing activities		-	-
		=====	=====
Change in cash and cash equivalents in the year		3,047,981	517,096
Cash and cash equivalents brought forward		1,309,432	792,336
		-----	-----
Cash and cash equivalents carried forward	12	4,357,413	1,309,432
		=====	=====

1. ACCOUNTING POLICIES

The principal accounting policies, all of which have been applied consistently throughout the year, are set out below.

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and 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) - (Charities SORP FRS 102) (as updated through second edition – October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

b) Public benefit entity

The charity constitutes a public benefit entity as defined by FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

d) Fund accounting

Funds held by the Charity are:

- Unrestricted funds - These are funds which can be used in accordance with charitable objects at the discretion of the trustees.
- Restricted funds – These are funds that can only be used for particular restricted purposes within the objectives of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

e) Income recognition

All income is recognised once the charity has an entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and grants are recognised in the period in which the charity is entitled to receipts where the amount can be measured reliably. The income from charitable and fundraising activities are shown gross with the associated costs included in the expenditure.

Gifts in kind such as fixed assets donated to the charity are included as donations at the value to the charity where this can be quantified.

Investment profits on funds held on deposits are included when receivable and the amount can be measured reliably by the charity; this is normally upon the notification of the profit paid by the bank.

Funds received as agents under the MOU are recorded and accounted for in accordance with the Charities SORP FRS 102 as applicable.

f) Volunteers and other donated services

The charity has not received any donated services and facilities during the year. The value of the time and services provided by volunteers is not incorporated into these financial statements in accordance with the Charities SORP FRS 102.

g) Expenditure recognition

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on accrual basis. Funds expended are allocated to the particular activity where the cost relates directly to that activity. However the indirect and overhead costs of the central function including the operational and support costs have been apportioned to the charitable and fundraising activities in proportion to the direct expenditure incurred. Expenditure incurred on raising funds relates to the costs expended on attracting donations and other fundraising costs including printing, mailing and donation processing charges. Charitable expenditure comprises of those costs incurred by the charity in the delivery of its aid programme for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

h) Tangible fixed assets

Tangible fixed assets costing more than £100 are capitalised and included at cost, including any incidental expenses of acquisition. Depreciation is provided, after taking account of any grants receivable, at rates calculated to write off the cost or valuation of each asset to its estimated residual value on a reducing balance basis over the expected useful life, as follows:

Fixtures, fittings and equipment	25% per annum on reducing balance basis
----------------------------------	---

i) Taxation

As a registered charity there is no liability to tax. Irrecoverable VAT is not separately analysed and is charged to the Statement of Financial Activities when the expenditure to which it related is incurred and is allocated as part of the expenditure to which it relates.

j) Foreign currencies

Transactions in foreign currencies are translated at the rate of exchange prevailing at the time of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange prevailing at the balance sheet date. All differences are taken to the Statement of Financial Activities.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

o) Charity Acting as an Agent re: MOU

The charity has received the following funds as an agent under MOU for the implementation of the projects. These funds are not included in the charity's Statement of Financial Activities and Balance Sheet in accordance with the Charities SORP FRS 102. No funds were received in 2020 as the MoU was ended.

	2020	2019
	£	£
Funds brought forward	373,338	1,443,293
Funds received	-	243,509
Funds expended	373,338	1,313,464
Funds carried forward	-	373,338

p) Analysis of Staff

No employees had emoluments over £60,000. During the year the charity did not employ staff and engaged with external suppliers for such support services.

Notes forming part of the financial statements for the year ended 31 December 2020

2. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
Children Welfare Fund	-	619,639	619,639	318,402
Refugee Relief Programmes	-	127,914	127,914	171,489
Seasonal Aid Programmes	-	177,452	177,452	84,200
Community Development Projects	450,301	90,716	541,017	184,324
	-----	-----	-----	-----
	450,301	1,015,721	1,466,022	758,415
	=====	=====	=====	=====

The charity works with a number of key partners in the field. Delivery to the end beneficiaries is carried out under the direct control and monitoring of our professional field representatives in line with the charity's robust due diligence policies and procedures. Due to the inherent risks associated with working in our areas of operation, the names of partner charities have not been disclosed.

3. OPERATIONAL AND SUPPORT COSTS

	2020 £	2019 £
Accountancy fees	5,720	3,500
Audit fees	3,790	-
Independent examination fees	-	2,500
IT and related services	7,175	6,029
Outsourced support services	43,556	18,600
Exchange loss	28,059	2,809
Project implementation	223,857	115,793
Depreciation	84	112
Telephone	945	96
	-----	-----
	313,186	149,439
	=====	=====

Allocation of Operational and Support Costs

These charitable operations and support costs refer to funds expended to deliver aid programmes and fulfil the objectives of the charity. These include central function costs and have been apportioned to unrestricted charitable and fundraising activities in proportion to the direct unrestricted expenditure incurred.

4. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
Cost:	
At 1 January 2020	1,795

At 31 December 2020	1,795
	=====
Depreciation:	
At 1 January 2020	1,456
Charge for the year	84

At 31 December 2020	1,540
	=====
Net book Value:	
At 31 December 2020	255
	=====
At 31 December 2019	339
	=====

5. DEBTORS

	2020 £	2019 £
Donations receivable	1,752	-
Other debtors	322,698	35,856
Project funds	167,939	124,439
	-----	-----
	492,389	160,295
	=====	=====

Project funds are funds which have been delivered to trust partners in our areas of operations in order to be expended on the specified aid programmes in line with the directions of the Trustees.

Notes forming part of the financial statements for the year ended 31 December 2020

6. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other creditors	152,316	104,723
Accruals	14,790	6,000
	-----	-----
	167,106	110,723
	=====	=====

7. RESTRICTED FUNDS

	Balance at 1 January 2020 £	Incoming Funds £	Outgoing Funds £	Balance at 31 December 2020 £
Children Welfare Fund	543,407	1,859,559	619,639	1,783,327
Refugee Relief Programmes	361,765	350,879	127,914	584,730
Seasonal Aid Programmes	148,891	707,325	177,452	678,764
Community Development Projects	93,014	469,199	90,716	471,497
	-----	-----	-----	-----
	1,147,077	3,386,962	1,015,721	3,518,318
	=====	=====	=====	=====

8. UNRESTRICTED FUNDS

	General Funds £
Balance at 1 January 2020	212,266
Net income	952,367

Balance at 31 December 2020	1,164,633
	=====

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Balance at 31 December 2020
	£	£	£
Fund balances at 31 December 2020 are represented by:			
Fixed assets	255	-	255
Current assets	1,331,484	3,518,318	4,849,802
Current liabilities	(167,106)	-	(167,106)
	-----	-----	-----
Total net assets	1,164,633	3,518,318	4,682,951
	=====	=====	=====

10. RELATED PARTY TRANSACTIONS AND TRUSTEES REMUNERATION

The trustees received no remuneration during 2020 (2019 - nil). During the year, there were no related party transactions.

11. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020	2019
	£	£
Net income for the reporting period	3,323,608	156,056
Depreciation	84	112
(Increase)/Decrease in debtors	(332,094)	255,245
Increase/(Decrease) in creditors	56,383	105,683
	-----	-----
Net cash provided by operating activities	3,047,981	517,096
	=====	=====

Notes forming part of the financial statements for the year ended 31 December 2020

12. ANALYSIS OF CASH AND CASH EQUIVALENTS

	At 1 January 2020 £	Cash flow Movement £	At 31 December 2020 £
Cash at bank and in hand	1,309,432	3,047,981	4,357,413
	-----	-----	-----
Total cash and cash equivalents	1,309,432	3,047,981	4,357,413
	=====	=====	=====