GLOBAL CARE INTERNATIONAL

England & Wales · Charity number 1142624

Details

Other names	GLOBAL CARE VOLUNTEERS, Global Care
Status	Registered
Legal form	Charitable company
Company number	07560813
Registered	2011-06-28
Register	View on the Charity Commission register

Contact

Address	Global Care 2 Dugdale Road Coventry CV6 1PB
Phone	07855487276
Email	info@globalcare.org.uk
Website	www.globalcare.org.uk

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Activities

Objects: TO PROMOTE ANY CHARITIBLE PURPOSE FOR THE BENEFIT OF THE COMMUNITY IN THE UNITED KINGDOM OR THROUGHOUT THE WORLD AS THE TRUSTEES SEE FIT, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE FOLLOWING MEANS:(1) THE PROMOTION OF THE VOLUNTARY SECTOR FOR THE PUBLIC BENEFIT, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE FOLLOWING MEANS:(A) PROMOTING ENCOURAGING AND SUPPORTING VOLUTEERING AND COMMUNITY INVOLVEMENT BY INDIVIDUALS;(B) PROVIDING OPPORTUNITIES FOR INDIVIDUALS TO VOLUNTEER;(C) PROVIDING ASSISTANCE AND TRAINING FOR VOLUNTEERS; AND(D) RAISING AWARENESS OF THE NEEDS OF POOR, SICK, DISTRESSED, VULNERABLE AND UNDER-EDUCATED PERSONS AND COMMUNITIES IN THE UNITED KINGDOM AND THROUGHOUT THE WORLD.THE VOLUNTARY SECTOR MEANS CHARITIES AND VOLUNTARY ORGANISATIONS.CHARITIES ARE ORGANISATIONS, WHICH ARE ESTABLISHED FOR EXCLUSIVELY CHARITABLE PURPOSES IN ACCORDANCE WITH THE LAW OF ENGLAND AND WALES.VOLUNTARY ORGANISATIONS ARE INDEPENDENT ORGANISATIONS, WHICH ARE ESTABLISHED FOR THE PURPOSES THAT ADD VALUE TO THE COMMUNITY AS A WHOLE, OR A SIGNIFICANT SECTION OF THE COMMUNITY, AND WHICH ARE NOT PERMITTED BY THEIR CONSTITUTION TO MAKE A PROFIT FOR PRIVATE DISTRIBUTION. VOLUNTARY ORGANISATIONS DO NOT INCLUDE LOCAL GOVERMENT OR OTHER STATUTORY AUTHORITIES.(2) THE RELIEF OF THOSE IN NEED BY REASON OF POVERTY, DISCRIMINATION, MALTREATMENT, YOUTH, ILL HEALTH, DISABILITY OR OTHER DISADVANTAGE, ESPECIALLY VULNERABLE CHILDREN.(3) CARRYING OUT ALL OF THE CHARITY'S ACTIVITES IN ACCORDANCE WITH THE CHRISTIAN ETHOS STATEMENT AND THE VALUES CHARTER OF THE CHARITY.

Activities: The relief of those in need, around the world, by reason of poverty, discrimination, maltreatment, youth ill health disability or other disadvantage, especially vulnerable children. We also run charity shops to help fund our work overseas.

Classification

- **How:** Provides Human Resources, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

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Geography

- Bangladesh
- Burma
- Cambodia
- Ethiopia
- Guatemala
- India
- Kenya
- Lebanon
- Malawi
- South Sudan
- Sri Lanka
- Syria
- Uganda
- Zambia
- Zimbabwe
- Coventry City
- Warwickshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£943,310	£967,594	£686,078	12
2024-03-31	£856,788	£898,726	£722,322	11
2023-03-31	£1,591,413	£909,442	£764,260	13
2022-03-31	£93,354	£81,587	-	-
2021-03-31	£112,776	£75,027	-	-

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Trustees

Name	Role	Appointed
Helen Joy Tucker		2021-08-11
James Okore Ombudo		2025-03-01
Janet Elizabeth Powell		2024-02-24
Jayne Elizabeth Edwards		2021-08-11
Jonathan Gregory Kenneth FOSS		2020-01-02
Kathryn Claire McCann		2021-02-06
SUSAN CAROL MATEJTSCHUK		2011-04-01

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GLOBAL CARE INTERNATIONAL

England & Wales - Charity number 1142624

Accounts



for vulnerable children

Global Care



2024-2025 ANNUAL REPORT

The annual report and financial statement of the trustees of Global Care International for the year ending 31 March 2025.





Global Care is an international Christian charity providing relief, development and education for vulnerable children.

Help a vulnerable child. Grow a strong adult.



We worked in 17 nations in the last year.





Contents

Who are Global Care?	4
Objectives & Activities	6
What we planned to do in 2024/25 & what we achieved	12
Future plans	13
Financial review	14
Structure, governance & management	16
Statement of trustees' responsibilities	16
Independent examiner's report	18
Statement of financial activities	20
Balance sheet	21
Statement of cash flows	22
Notes to the financial statements	23
Impact stories	37

Who are Global Care?



John White
CEO & Secretary of Trustees



Jayne Edwards



Jonny Foss



Sue Matejschuk



Claire McCann



James Ombudo



Keith Parr



Janet Powell



Helen Tucker

Registered office
2 Dugdale Road
Coventry
CV6 1PB

Contact
info@globalcare.org.uk
0300 300 21 300
globalcare.org

Charity Number
1142624

Company Number
07560813

Independent Examiner
Burgis & Bullock
23-25 Waterloo Place
Leamington Spa
Warwickshire
CV32 5LA

Bankers
Lloyds Bank Plc
30 High Street
Coventry
CV1 5RE

Solicitors
Fiona Bruce & Co.
Justice House
3 Grappenhall Road
Warrington
WA4 2AH



Trustees' Report

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

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

Objectives & Activities

To promote any charitable purpose for the benefit of the community in the United Kingdom or throughout the world as the trustees see fit, in particular, but not exclusively, by the following means:

ONE The promotion of the voluntary sector for the public benefit, in particular, but not exclusively, by the following means:

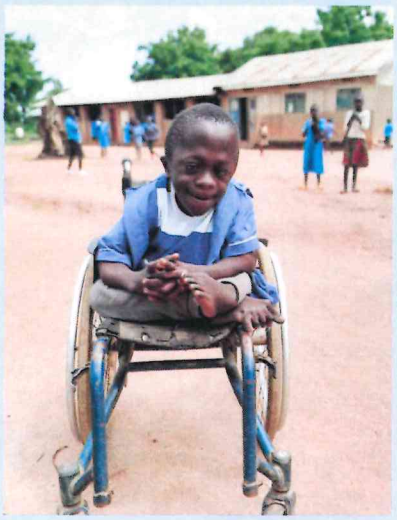
a. promoting, encouraging and supporting volunteering and community involvement by individuals

b. providing opportunities for individuals to volunteer

c. providing assistance and training for volunteers

d. raising awareness of the needs of poor, sick, distressed, vulnerable and under-educated persons and communities in the UK and throughout the world

TWO The relief of those in need by reason of poverty, discrimination, maltreatment, youth, ill health, disability or other disadvantage, especially vulnerable children.



THREE Carrying out all of the charity's activities in accordance with the Christian ethos statement and the values charter of the charity.



OBJECTIVE ONE

In December 2024, nine volunteers and Global Care's Head of Operations visited our programme in Rukungiri, Uganda. During the trip, the team ran four children's activity days and visited the homes of sponsored children.



The trip gave volunteers the opportunity to better understand the needs of vulnerable children living in Rukungiri, experience first-hand the work of Global Care, meet local staff, and personally witness the impact of their giving and fundraising. The team received appropriate training and support. As a direct result of their trip, volunteers sponsored six new children. Volunteers shared their experiences through presentations to family, friends, churches and work colleagues.

The public benefit of this activity is to promote the voluntary sector by supporting volunteering and community involvement of individuals, providing opportunity for individuals to volunteer, and raising awareness of the needs of vulnerable and disadvantaged communities.



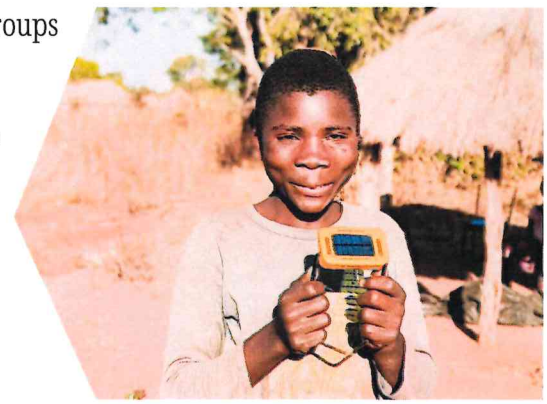
38 people from across the UK took part in our annual '50 miles in 30 days' walking challenge in January 2025 and raised £6,350 towards the costs of providing essential nutrition for vulnerable children with HIV/AIDs at the Kadella centre in Sri Lanka.

For the first time, four supporters took part in the Great North Run in September 2024 to raise funds for Global Care. They raised £4,301 for our Children at Risk programme.

In the UK, a team of volunteers worked alongside shop managers at Global Care's two charity shops in the Coventry and Warwickshire area. Volunteers sorted stock, supported sales, and chatted to customers, raising funds for our overseas programmes, and promoting our work. Volunteers also worked alongside our UK office teams helping with general administrative tasks, finance, marketing, communications, and IT. Volunteers in all roles receive appropriate training for their role and in working in the charity sector.

The public benefit of these activities is to promote, encourage and support volunteering and community involvement by individuals by providing opportunities to volunteer and training for volunteers.

We raised awareness of the needs of marginalised people and communities, through a wide range of communications to supporters including newsletters, project updates and multimedia resources.



Through social media and speaking engagements to groups including churches and community groups, we raised awareness to the wider public. We delivered donor programmes which equip people to make a difference for vulnerable children through sponsorship or by becoming a Global Care 'Change Maker'.

The public benefit of these activities is to raise awareness of the needs of poor, sick, distressed, vulnerable and under-educated persons and communities throughout the world.

OBJECTIVE TWO

Our child sponsorship programme supports 763 vulnerable children, including children living in extreme poverty in Sri Lanka, India, Guatemala, Uganda, Zambia, and Kenya, and orphaned and abandoned children in residential settings in Zimbabwe and Bangladesh.

In response to a growing demand for children to be admitted to the home in Bangladesh from families struggling with dire poverty, who were otherwise safe, we supported our partners Love Your Neighbour (LYN) to pilot a project to help families to take care of children's needs in the community. Through sponsorship, three children who could have become so-called 'economic orphans' continue to live with their families, rather than in residential care, and LYN provide food, educational supplies and toiletries, and family support.

In Zimbabwe, all the children living in residential care are abused and abandoned and require a place of safety and refuge. When appropriate, our partners work with social workers to enable some children to move to live with extended family. All the children are making good progress at school and the local team work hard to prepare children for independent futures.

In Kenya and India, we enabled the poorest children to receive free education at formal schools run by our partners. We supported children with little or no previous education to receive 'informal' schooling in Sri Lanka, Bangladesh, India, and Cambodia. Providing basic education, these initiatives equip children for formal schooling at government primary schools.

We supported the most vulnerable children in the most unstable countries. We provided informal schooling in Syria. In Myanmar, we supported rural primary school teachers and facilitated older children to attend one of the only high schools in an under-resourced remote region of Kayah State. In South Sudan we supported Thurlith School in Akon, which provides 450 children with appropriate care, quality education, and life and work skills. We facilitated the construction of a kitchen, office, and two pit latrines on the school compound. Through our Harvest Appeal, we provided emergency food and medicines for 100 of the most vulnerable families living as refugees in Akon (including 297 children).

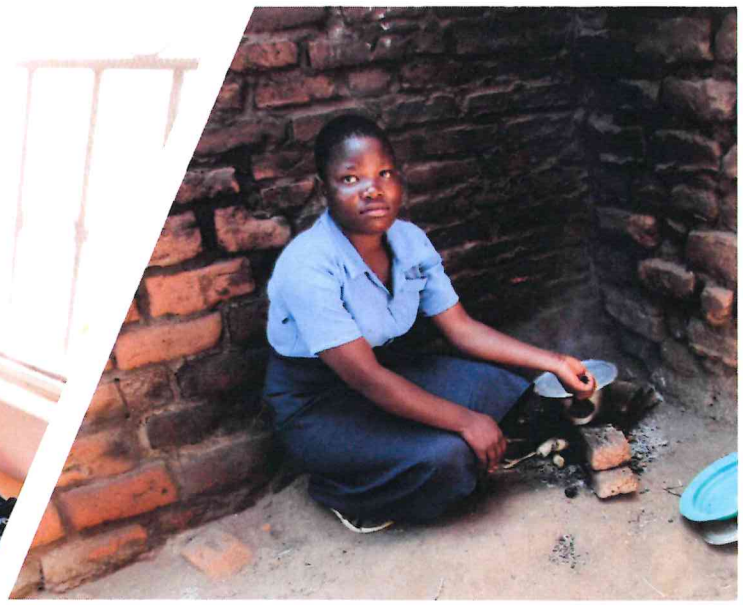
In Ethiopia, we supported 150 women to work











towards economic stability through 10 self-help groups in the district of Koshe. Children of these mothers now go to school as families can afford educational materials, food and clothes.

The public benefit of these activities is to provide vulnerable children with health, welfare, and educational support, to promote equity of access to education and to provide safety and security for children in dangerous situations.

We continued to provide support for children with disabilities in Soroti, Uganda, through the Disability Support Officer (DCO).

Each quarter, the DCO travelled throughout the area providing individual assessment and then appropriate support for 35 isolated children with disability and their families, and helping children and families access local service providers. The DCO advocates for disabled children, working to end their isolation, neglect and discrimination. Wherever possible, the DCO supported children to access local government schools.

In Sri Lanka, we supported the Kadella Centre, in Colombo, which provides support and advocacy for children affected directly or indirectly by HIV/AIDS. The Kadella Centre ensures these children continue to receive education, monitors their home lives, and addresses nutritional and medical needs. The team also seeks to create an environment free from discrimination and stigma for children with HIV. We enabled the provision of extra nutrition for 26 children who are HIV+, identified by our partners as being particularly vulnerable.

The public benefit of these activities is to provide relief for children in need because of disability and ill health, and to make families better aware of their rights, responsibilities, and services available. This in turn supports children's education, independence, and well-being.

In Bangladesh our partners support 20 Education Nurturing Centres (Learning Booster Centres) which provide educational support for 300 children in marginalised communities, and train mothers in income-generating activities.

40 older students receive appropriate training and support, and act as mentors to younger children. They receive a small stipend and fees for examinations, enabling them to continue their studies without needing to seek work. 195 mothers connected to the centres received ducklings or vegetable seeds, and training on poultry farming and vegetable cultivation, to support income generation for the family.

The public benefit of these activities is to ensure children can access equitable quality education and provide relief of those in need by reason of poverty.

We continue to provide skills training for teenage girls in Soroti, Uganda, and to support Girls' clubs at four primary schools in Rukungiri, Uganda.

Girls Clubs provide a safe space where, through mentoring and peer support, 419 girls could have open, clear conversations and teaching on sex and sexuality and other relevant topics. In rural Malawi, we continue to support a termly mentoring programme for secondary aged girls through our partnership with Muthange Community-Based Organisation (CBO).

The public benefit of these activities is to bring relief to girls in need by reason of poverty, discrimination, maltreatment, youth, ill health, disability or other disadvantage. These activities also provide vulnerable girls with health, welfare, and educational support, and provide safety and security for girls in dangerous situations.

OBJECTIVE THREE

We work with vulnerable children regardless of their own faith or ethnicity, seeking justice for all children, because we believe every child is unique and precious in the eyes of God. We aim to express and share the love of God through our actions, dependent on God's faithfulness, recognising that He will provide the resources for this work.

Our 'CARES' mnemonic describes our values - Christ-centred, Authentic, Relational, Enterprising, Serving. All staff and volunteers are made aware of our CARES values, and we regularly discuss CARES values as part of support and supervision meetings.

We value our prayer partners, providing a monthly prayer guide for supporters and occasional prayer days which are open to all. We promote a culture of honesty, effective communication and accountability and seek to ensure all our programmes are regularly reviewed and measures taken where improvement is needed.

We ensure that we work with international partners who share our values. We work with grassroots partners, who seek to care for their own community, providing them with oversight and resources. Their local knowledge helps us identify the most vulnerable children in their community and understand their needs. For this exchange to work, we place a high value on relationships.

We visit our partners in person and cultivate openness and honesty with them. Our Christian and organisational values are made clear at any meeting with potential partners.

The public benefit of these activities is to create a charitable organisation which is open, transparent and accountable, and which seeks justice for all children.

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

for vulnerable children

Global Care Cares

Christ-Centred • Authentic • Relational • Enterprising • Serving



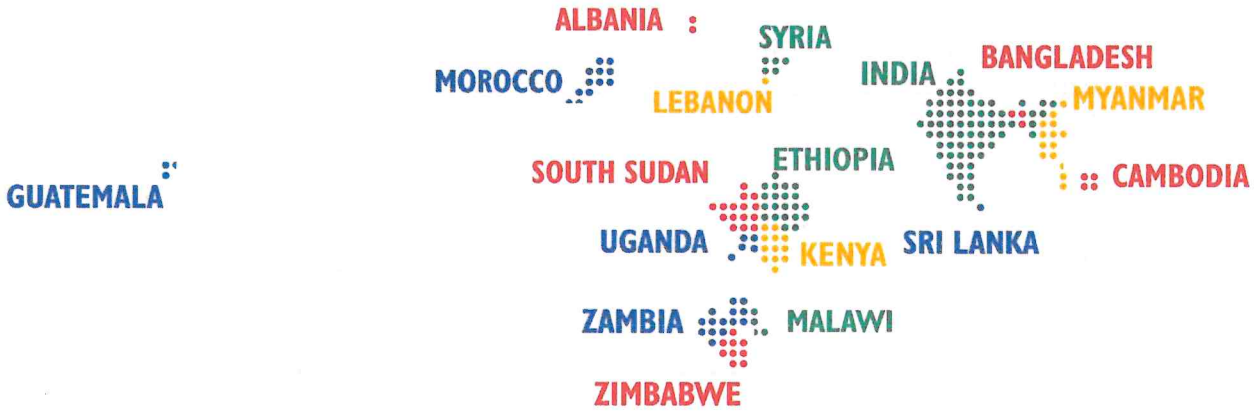
Achievements & Performance

SIGNIFICANT ACTIVITIES AND ACHIEVEMENTS AGAINST OBJECTIVES

Global Care has this year been operational in 17 countries, on three continents, with currently 28 projects directly serving many thousands of children and young people, plus hundreds more in temporary relief aid situations.

The countries of operation included:

- Albania
- Bangladesh
- Cambodia
- Ethiopia
- Guatemala
- India
- Kenya
- Lebanon
- Malawi
- Morocco
- Myanmar
- South Sudan
- Sri Lanka
- Syria
- Uganda
- Zambia
- Zimbabwe



Global Care also operates 2 charity shops in the Coventry and Warwickshire area of the UK.



What We Planned To Do In 2024-2025 & What We Achieved

Plan	Achieved
Start to implement a new large "women and water" project in Ethiopia.	Launched 1st October – currently have 13 groups formed, 4 wells constructed (serving approx. 48 women/families and 280 children). Total impact once all 13 wells are in operation will be 156 women/ families and over 1000 children served.
Fund and implement a new water project at a school in Kabompo, Zambia.	This was done successfully and now over 700 children have access to clean water every school day at M8 school in Kabompo.
Identify new donor database software and a supplier who can help us implement our new Fundraising Strategic plan	We managed to identify suitable donor database software. This year we will fundraise to enable us to implement this new donor base.
Carry out a pilot programme to see the feasibility of adding E-commerce to support the sales in our shops. Hold an official opening of our refurbished shop in Radford.	This pilot programme was completed by the end of the reporting period. We intend to develop it further in the coming year.
Appoint a new Fundraising Officer to support our activities to attract new donors.	We managed to appoint a new Fundraising Officer who has been promoting our work in new and varied ways.



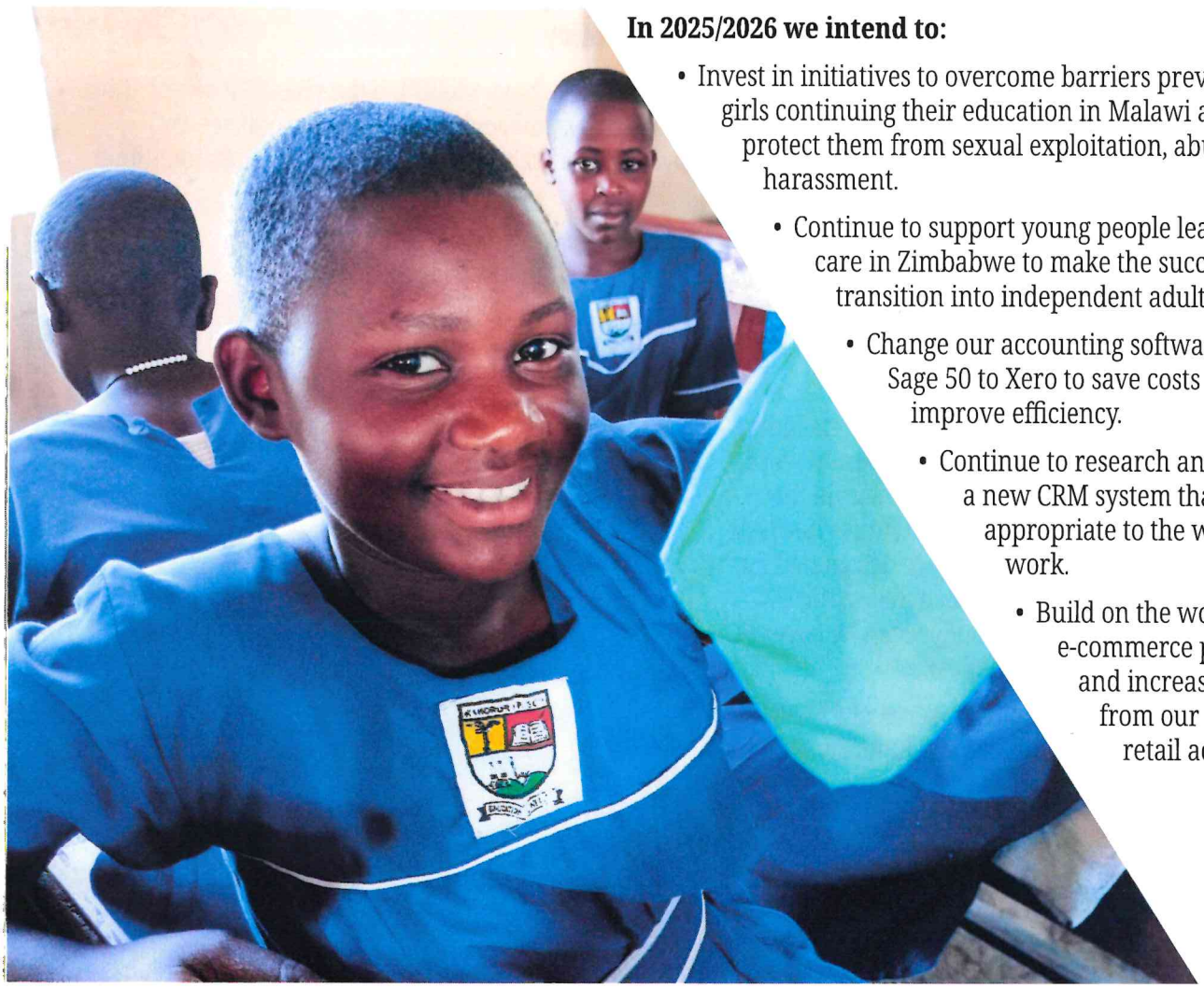


The charity undertakes a range of fundraising activities each year, including three key appeals at Lent, Harvest and Christmas, which are driven through postal and email communications with existing engaged supporters and social media activity, to reach a broader audience.

Social media activity for appeals includes, but is not limited to, paid advertising on Facebook and Instagram. In addition, the charity organises a small number of one-off fundraising events.

All these activities are undertaken following the Fundraising Code as prescribed by the Fundraising Regulator. We are registered with the Fundraising Regulator.

Plans for 2025-2026



In 2025/2026 we intend to:

- Invest in initiatives to overcome barriers preventing girls continuing their education in Malawi and to help protect them from sexual exploitation, abuse and harassment.
- Continue to support young people leaving care in Zimbabwe to make the successful transition into independent adulthood.
- Change our accounting software from Sage 50 to Xero to save costs and improve efficiency.
- Continue to research and develop a new CRM system that is more appropriate to the way we work.
- Build on the work of our e-commerce pilot study and increase sales from our charity retail activities.

Financial Review

Reserves Policy

As a Christian charity, Global Care takes the position of its reserves very seriously and therefore prayerfully considers its position with regards to reserves in the continuing changing environment facing all charities.

The Trustees, in consultation with executive staff, have reviewed the reserves policy. Given the current economic environment, it is prudent that Global Care ensure that its reserves policy provides a transparent understanding of the costs required to manage the charity.

Our unrestricted funds closing balance is £227,675 which includes all the fixed assets as well as our General Fund. £105,129 was held in our Designated fund. At the time of reporting the fund was designated to:

(a) support the General fund to cover specific needs

(b) ensure that any deficit in any budget can be covered without affecting overseas project activities. Funds do fluctuate year to year.

£353,274 is held as restricted funds for our project activities. The funds do fluctuate year to year. Most of these restricted funds are clearly related to charitable activities in the countries where we fund the work to support vulnerable children.

Free Reserves

Following a review of the needs of the charity, it was determined that a free reserve of £44,000 should be held by the charity. (This is based on the approximate wind-up costs).

Free reserves, that is unrestricted reserves excluding fixed assets, at the end of the reporting period were £136,710 of which £105,129 were held within the designated fund for specific expected future needs as designated by the trustees. (These are designated for unexpected costs that might be incurred in the UK ensure that any deficit in any budget can be covered without affecting project activities).

This leaves a free undesignated reserve of £31,581. The free reserves figure does not include any debtors as funds would be received after the year end.

Fixed Assets

Details of all assets held on behalf of other charities and all changes in fixed assets are disclosed in the notes to the accounts.

Comments on Funding

Global Care met all its financial obligations, with reserves sufficient to cover any income shortfall. Its assets are available and considered adequate to meet all of its obligations, following an examination of each fund.

There are no material transactions other than those disclosed in the accounts.

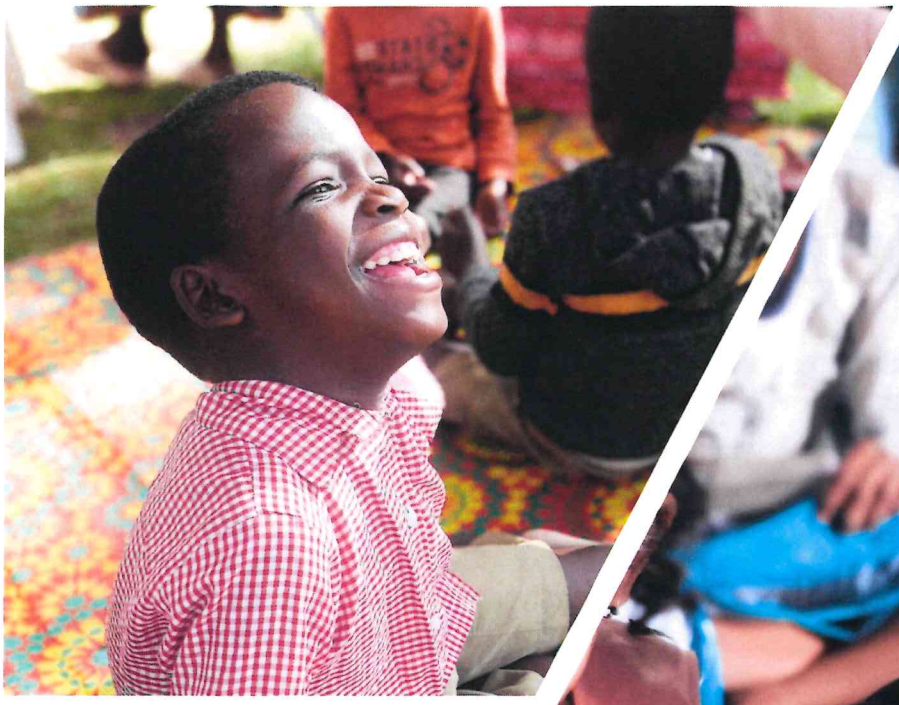
Many donors come from the Coventry area but we do have a wider national appeal with significant support bases in the North East and North West of England.

Besides the UK trust income that we are granted all our funds come from either churches, groups, or individuals.

We also have two charity shops which generate income for the charity.

Risk Policy

The Trustees have identified the risks that might affect the charity, and review the charity's policies and procedures regularly to minimise any risks identified.









Structure, Governance & Management

The charity is a company limited by guarantee and registered with the Charity Commission (number 1142624).

On 1 April, 2022 Global Care merged with Global Care Volunteers, by way of gift of net assets from Global Care to Global Care Volunteers, and the charity was renamed to Global Care International. The merged charity is trading as Global Care International. The Code of Governance and Articles of Association were also revised and updated to better reflect best practise.

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

J Edwards

J Foss

S Matejtschuk

K McCann

J Ombudo (Appointed 1 March 2025)

K Parr (Resigned 24 May 2025)

J Powell

H Tucker

Trustees are appointed by invitation from the Board of Trustees, on the advice and recommendation of the CEO. The CEO undertakes initial enquiries and selection of candidates on behalf of the trustees on the basis of their suitability, personal qualities, specific knowledge and the expertise which they can offer to the charity. Candidates usually meet the Trustees informally in the first instance and then attend as 'observers'.

They are then formally selected and invited to join the Board. New Trustees are invited to the charity's headquarters to meet management staff and to familiarise themselves with all aspects of the charity's work.

New Trustees are encouraged and invited to attend external seminars, workshops and courses concerning their work as charity Trustees.

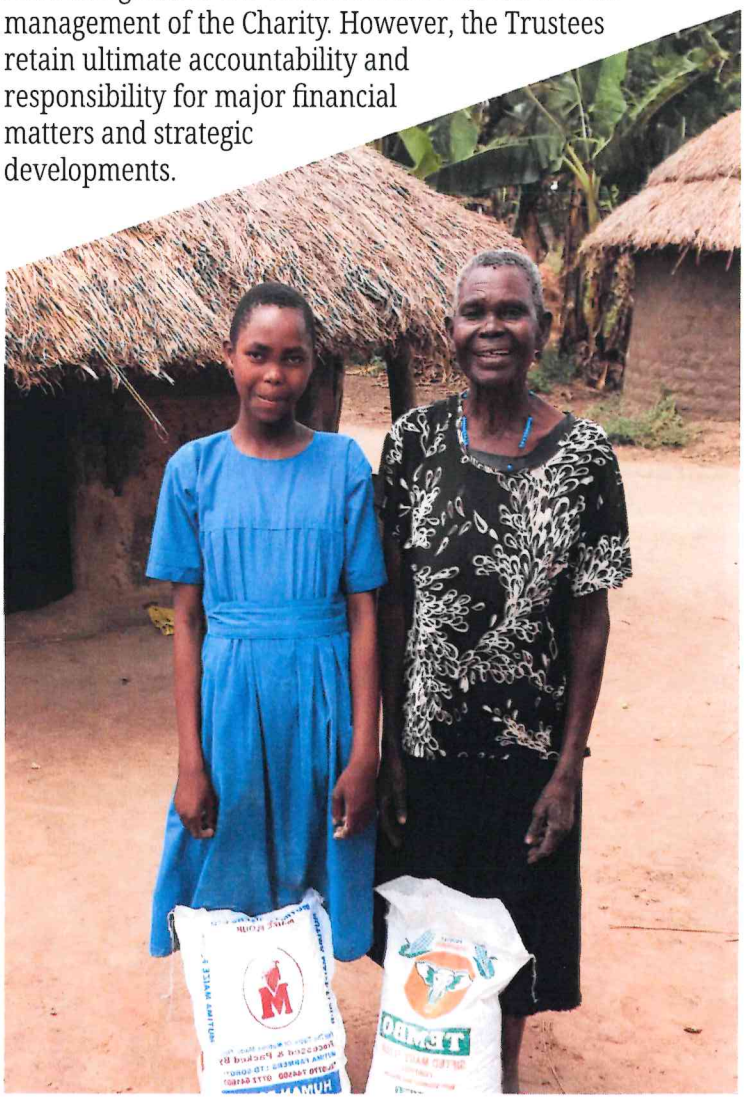
None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Board of Trustees remain responsible for all the ultimate strategic decisions of the charity, having regard to the policies of the Charity Commission and on the advice of the Chief Executive Officer and senior management staff. The Trustees fully recognise and accept all of the legal and financial responsibilities and are kept fully informed of charity law changes.

The Board normally meets three times a year and on other occasions as required. The meetings are usually held at the charity's headquarters.

The Board is served by its Chief Executive (who is also the Trust's Executive Secretary of Global Care) and also by a Minutes Secretary.

Overall day to day operational/management decisions are taken by the Chief Executive and the senior management team. Considerable authority has been delegated to the Chief Executive for the overall management of the Charity. However, the Trustees retain ultimate accountability and responsibility for major financial matters and strategic developments.



The Trustees ensure, by means of the Finance Sub-Committee (which meets additionally three times annually) that the charity keeps proper accounting records which disclose the financial position of the charity.

All Trustees are provided with quarterly financial 'Management accounts' and approve the Annual Budget proposals. These are scrutinised beforehand by the Finance Sub-Committee who also monitor and control the charity's financial affairs in detail for the Trustees. They are also assisted in the preparation of the Annual Report and Financial Statements by the charity's staff. The Trustees annually appoint an Auditor for the charity. The full Board of Trustees remains ultimately responsible and accountable for all major decisions, policy approval and all financial matters.

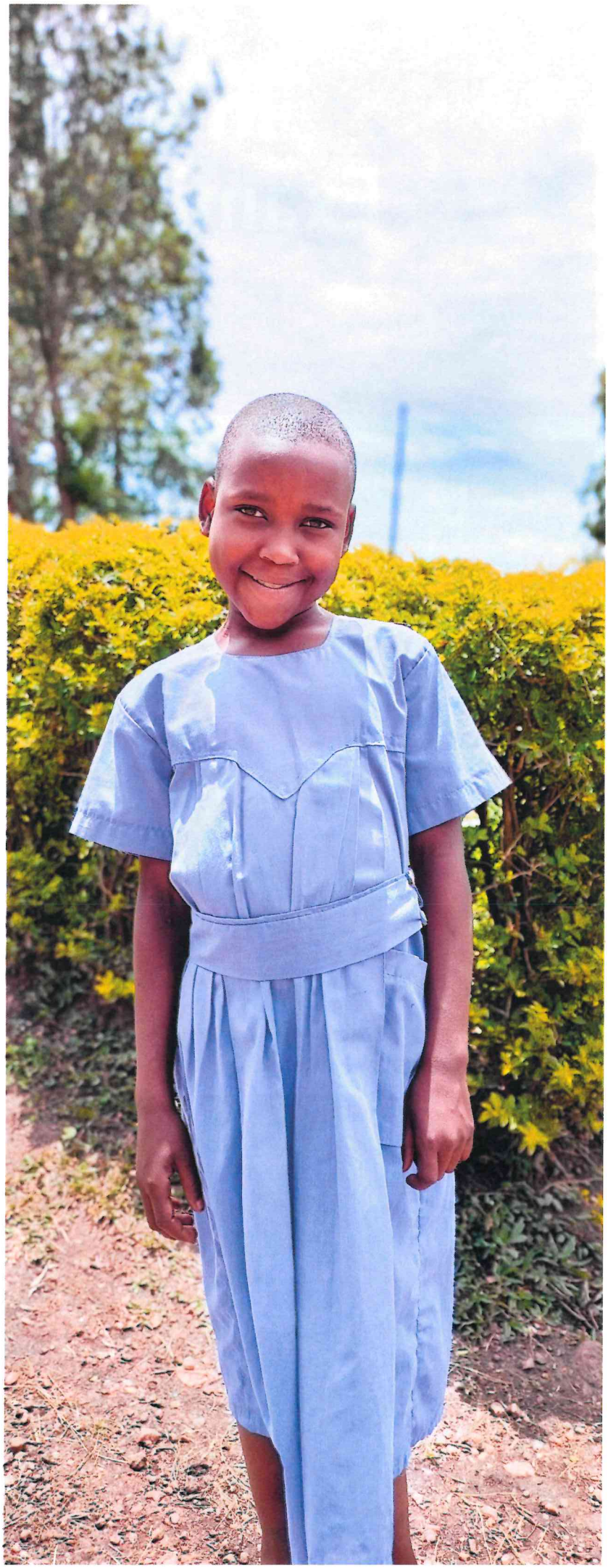
Each year the trustees review the salaries of all staff. Reviews are carried out of any salary increases being made in the Private sector and Public sector. This is used as a basis for setting any salary increases. The salary increases are agreed upon during February and March and are implemented from the first of April.

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

H Tucker
Trustee

13 September 2025

Date



Independent Examiner's Report

I report to the trustees on my examination of the financial statements of Global Care International (the charity) for the year ended 31 March 2025.



Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011.



In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.



I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

3. 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

W A Hubbard

Wende Hubbard FCCA

Burgis & Bullock

13th September 2025

Date

23-25 Waterloo Place
Leamington Spa
Warwickshire
CV32 5LA



Statement of Financial Activities Including Income and Expenditure Account

For the year ended 31 March 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:									
Donations and legacies	3	95,425	30,805	683,239	809,469	130,025	13,014	607,816	750,855
Other trading activities	4	108,073	-	-	108,073	96,625	-	-	96,625
Investments	5	9,717	-	-	9,717	9,308	-	-	9,308
Other income	6	-	-	16,051	16,051	-	-	-	-
Total income		213,215	30,805	699,290	943,310	235,958	13,014	607,816	856,788
Expenditure on:									
Raising funds	7	141,269	-	7,247	148,516	145,532	-	3,325	148,857
Charitable activities	8	286,621	203	532,254	819,078	266,329	3,658	479,882	749,869
Total expenditure		427,890	203	539,501	967,594	411,861	3,658	483,207	898,726
Net gains/(losses) on investments	13	(11,960)	-	-	(11,960)	-	-	-	-
Net income/(expenditure)		(226,635)	30,602	159,789	(36,244)	(175,903)	9,356	124,609	(41,938)
Transfers between funds	15	214,183	(34,774)	(179,409)	-	201,117	(45,870)	(155,247)	-
Net movement in funds	10	(12,452)	(4,172)	(19,620)	(36,244)	25,214	(36,514)	(30,638)	(41,938)
Reconciliation of funds:									
Fund balances at 1 April 2024		240,127	109,301	372,894	722,322	214,913	145,815	403,532	764,260
Fund balances at 31 March 2025		227,675	105,129	353,274	686,078	240,127	109,301	372,894	722,322

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

Balance Sheet

As at 31 March 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**16**		196,094		186,716
Investments	**17**		188,040		-
			384,134		186,716
Current assets					
Debtors	**18**	14,291		112,401	
Cash at bank and in hand		310,958		462,735	
		325,249		575,136	
Creditors: amounts falling due within one year	**19**	(23,305)		(39,530)	
Net current assets			301,944		535,606
Total assets less current liabilities			686,078		722,322
The funds of the charity					
Restricted income funds	**21**		353,274		372,894
Unrestricted funds - general			227,675		240,127
Unrestricted funds - Designated	**22**		105,129		109,301
			686,078		722,322

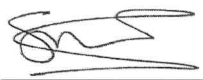
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

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

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

The financial statements were approved by the Trustees on *13 September 2025*



S Matejtschuk

Trustee
Company registration number 07560813 (England & Wales)

Statement of Cash Flows

For the year ended 31 March 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**27**		54,545		(124,999)
Investing activities					
Purchase of tangible fixed assets		(16,039)		(3,749)	
Purchase of investments		(200,000)		-	
Investment income received		9,717		9,308	
Net cash (used in)/generated from investing activities			(206,322)		5,559
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(151,777)		(119,440)
Cash and cash equivalents at beginning of year			462,735		582,175
Cash and cash equivalents at end of year			310,958		462,735

Notes to the Financial Statement

For the year ended 31 March 2025

1. ACCOUNTING POLICIES

Charity Information

Global Care International is a private company limited by guarantee incorporated in England and Wales.

The registered office is 2 Dugdale Road, Coventry, CV6 1PB.

1.1 Accounting convention

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

The financial statements are prepared in sterling, which is the functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £.

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

1.2 Going concern

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

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Income

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

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

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Charity has been notified of the executor's intention to make a distribution.

Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Grants are accounted for when all the conditions of receipt have been met.

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

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

Freehold buildings	SL over 75 years
Computers	SL over 2 - 5 years

Freehold land is not depreciated.

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

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss.

If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Donated items of stock for resale or distribution are not included in the financial statements until they are sold or distributed, because the Trustees consider it impractical to assess the net realisable value of donated stocks. This is because their eventual sale value is uncertain, there are no systems in place to record these items until they are sold and undertaking a stock take would incur undue cost which would outweigh the benefits.

1.10 Cash and cash equivalents

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

1.11 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.12 Employee benefits

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

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

1.13 Retirement benefits

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

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

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

Key sources of estimation uncertainty

Contribution to supported costs

An Activity Based Costings model is used to calculate the amount to be allocated to restricted funds to cover overhead costs.

The Designated Response fund is reviewed regularly by the trustees and transfers made to restrictedand unrestricted funds when the need arises. At the time of reporting the fund was designated to ensure that any deficit in any budget can be covered without affecting project activities.

Where The Need Is Greatest fund managed within the General Fund.

3. DONATIONS AND LEGACIES

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	71,422	49	597,130	668,601	34,576	14	559,508	594,098
Legacies receivable	14,503	30,756	-	45,259	92,449	13,000	10,250	115,699
Grants	-	-	17,009	17,009	3,000	-	-	3,000
Income from Trusts	9,500	-	69,100	78,600	-	-	38,058	38,058
	95,425	30,805	683,239	809,469	130,025	13,014	607,816	750,855

Grants
During the year £17,009 was received from The State of Guernsey.

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Shop income	106,840	95,818
Other income	1,233	807
Other trading activities	108,073	96,625

5. INCOME FROM INVESTMENTS

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	9,717	9,308

6. OTHER INCOME

	Restricted funds 2025 £	Restricted funds 2024 £
Volunteer Trips	16,051	-

7. RAISING FUNDS

	Unrestricted funds general 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Advertising	24,085	7,247	31,332	38,343	3,325	41,668
Trading costs						
Operating charity shops	26,415	-	26,415	31,614	-	31,614
Staff costs	80,413	-	80,413	69,962	-	69,962
Governance costs	10,356	-	10,356	5,613	-	5,613
Trading costs	117,184	-	117,184	107,189	-	107,189
	141,269	7,247	148,516	145,532	3,325	148,857

8. CHARITABLE ACTIVITIES

	2025 £	2024 £
Staff costs	212,727	209,701
Depreciation and impairment	6,661	6,805
Travel overseas	24,779	22,062
Travel UK	2,646	1,624
Marketing information and communication	17,743	25,439
Information and education	2,665	2,482
Legal and professional	15,522	12,956
Property costs and supplies	25,037	21,572
Other staff costs	2,119	1,395
Payments to international partners	482,470	421,187
	792,369	725,223
Share of governance costs (see note 9)	26,709	24,646
	819,078	749,869
Analysis by fund		
Unrestricted funds - general	286,621	266,329
Unrestricted funds - designated	203	3,658
Restricted funds	532,254	479,882
	819,078	749,869

9. SUPPORT AND GOVERNANCE COSTS

	Governance costs	2025	2024
	£	£	£
Staff costs	20,674	20,674	8,777
Audit fees	3,990	3,990	3,800
Legal and professional	6,314	6,314	15,785
Charitable donations	600	600	600
Printing, postage and stationary	1,668	1,668	712
Telephone and fax	394	394	210
Other costs	3,425	3,425	375
	37,065	37,065	30,259
Analysed between			
Trading	10,356	10,356	5,613
Charitable activities	26,709	26,709	24,646
	37,065	37,065	30,259

10. NET MOVEMENT IN FUNDS

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,990	3,800
Depreciation of owned tangible fixed assets	6,661	6,805
Operating lease charges	13,444	12,859

11. TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, in respect of their role as a trustee.

12. EMPLOYEES

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	12	11

Employment costs	2025 £	2024 £
Wages and salaries	266,308	243,087
Social security costs	10,835	9,258
Other pension costs	36,671	36,095
	313,814	288,440

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 to £70,000	1	1

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	194,532	185,754

13. GAINS AND LOSSES ON INVESTMENTS

	Unrestricted funds 2025	Unrestricted funds 2024
Gains/(losses) arising on:	£	£
Revaluation of investments	(11,960)	-

14. TAXATION

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

15. TRANSFERS

During the year transfers were made from the restricted funds to the general unrestricted fund. This relates to the Activity Based Costing model.

In addition a further £32,237 relating to "Where the need is greatest Fund" (WTNIG) was transferred from the general unrestricted funds to projects within the restricted fund.

16. TANGIBLE FIXED ASSETS

	Freehold land and buildings	Computers	Total
	£	£	£
Cost			
At 1 April 2024	185,366	16,069	201,435
Additions	14,604	1,435	16,039
Disposals	-	(2,930)	(2,930)
At 31 March 2025	199,970	14,574	214,544
Depreciation and impairment			
At 1 April 2024	7,375	7,344	14,719
Depreciation charged in the year	2,218	4,443	6,661
Eliminated in respect of disposals	-	(2,930)	(2,930)
At 31 March 2025	9,593	8,857	18,450
Carrying amount			
At 31 March 2025	190,377	5,717	196,094
At 31 March 2024	177,991	8,725	186,716

17. FIXED ASSET INVESTMENTS

	Add investments 1 £
Cost or valuation	
At 1 April 2024	-
Additions	200,000
Valuation changes	(11,960)
At 31 March 2025	188,040
Carrying amount	
At 31 March 2025	188,040
At 31 March 2024	-

In January 2025 Global Care opened a CCLA (Churches, Charities and Local Authorities) account. CCLA is the largest charity fund manager in the UK and its values align with Global Care's own values with consideration for environmental, social and governance factors.

Global Care has chosen CCLA's COIF Charities Investment Fund as this has a proven track record of sustained growth over the long term, whilst understanding that short-term political anomalies will not undermine the longer-term return on investment overall.

COIF Charities Investment Fund (the fund) is governed by the Charities Act 2011 (as amended) and authorised by the Charity Commission.

18. DEBTORS

Amounts falling due within one year:	2025 £	2024 £
Other debtors	-	4,152
Prepayments and accrued income	14,291	108,249
	14,291	112,401

19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other taxation and social security	4,241	4,119
Trade creditors	7,082	22,301
Other creditors	4,611	3,810
Accruals and deferred income	7,371	9,300
	23,305	39,530

20. RETIREMENT BENEFIT SCHEMES

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	36,671	36,095

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

21. RESTRICTED FUNDS

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

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Albania	-	5	(50)	45	-
Bangladesh	37,977	11,505	(30,240)	(11,447)	7,795
Burma	2,480	4,215	(5,605)	(1,090)	-
Cambodia	1,704	7,420	(4,262)	(2,246)	2,616
Ethiopia	(2,502)	75,802	(33,214)	(9,746)	30,340
Guatemala	2,363	31,685	(25,532)	(11,116)	(2,600)
India	30,429	82,024	(55,670)	(15,725)	41,058
Kenya	38,658	90,091	(60,252)	(24,200)	44,297
Lebanon	12,101	24,264	(29,676)	(6,689)	-
Morocco	(970)	2,226	(1,388)	132	-
South Sudan	1,955	2,086	(840)	(2,537)	664
Sri Lanka	42,398	39,645	(45,820)	(14,480)	21,743
Uganda	135,763	183,120	(140,751)	(51,420)	126,712
Zambia	187	19,912	(19,920)	902	1,081
Zimbabwe	(3,246)	9,422	(6,619)	443	-
Moving forward fund	1,388	-	(1,180)	2,293	2,501
Spurgeons income	3,808	-	-	-	3,808
Children at risk	38,165	74,938	(33,265)	(27,108)	52,730
Emergency relief fund	4,824	39,763	(25,199)	1,141	20,529
40th anniversary 2023	25,412	1,167	(20,018)	(6,561)	-
	372,894	699,290	(539,501)	(179,409)	353,274

21. RESTRICTED FUNDS (CONTINUED)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Albania	(2,005)	1,061	(2,051)	2,995	-
Bangladesh	67,607	11,869	(33,667)	(7,832)	37,977
Burma	7,995	6,365	(8,350)	(3,530)	2,480
Cambodia	5,218	7,428	(8,069)	(2,873)	1,704
Ethiopia	13,008	3,410	(11,936)	(6,984)	(2,502)
Guatemala	8,373	29,833	(26,456)	(9,387)	2,363
India	21,836	60,532	(35,707)	(16,232)	30,429
Kenya	11,508	84,359	(45,987)	(11,222)	38,658
Lebanon	16,972	14,928	(13,123)	(6,676)	12,101
Morocco	(66)	2,340	(1,845)	(1,399)	(970)
South Sudan	6,069	3,132	(4,168)	(3,078)	1,955
Sri Lanka	68,949	30,664	(41,013)	(16,202)	42,398
Uganda	86,876	199,398	(129,885)	(20,626)	135,763
Zambia	(2,058)	24,974	(15,379)	(7,350)	187
Zimbabwe	6,321	7,590	(10,614)	(6,543)	(3,246)
Moving forward fund	-	5,000	(596)	(3,016)	1,388
Spurgeons income	3,808	-	-	-	3,808
Children at risk	41,984	59,176	(45,808)	(17,187)	38,165
Emergency relief fund	23,427	1,156	(18,133)	(1,626)	4,824
40th anniversary 2023	17,710	54,601	(30,420)	(16,479)	25,412
	403,532	607,816	(483,207)	(155,247)	372,894

The funds do fluctuate year to year. Most of these restricted funds are clearly related to charitable activities in the countries that are named. Of important note this year are the funds held against these country activities;

- Ethiopia - Successful fundraising in 2024 for two large scale water projects has meant restricted balances are being held to complete these projects in late 2025 and early 2026.
- India (Kolkata) – Several legacies and one-off gifts have bolstered project funds. We expect that surplus balances will be used to meet essential costs not covered in the operational budget for 2025/6, such as responsive repairs and the capital cost of replacing equipment.
- Kenya – This project has benefited from several successful fundraising initiatives. As a result, we expect to be able to agree a funding uplift in response to inflationary pressures faced by the project. We are also holding some surplus funds to reinvest in school facilities, pending the signing of a new lease for the current premises.
- Uganda – Successful fundraising activities, combined with a concerted effort by local project partners to deliver improved value for money, has made funds available for the planned strategic development of services in Uganda in 2025/6, in line with regulatory and legal requirements. Restricted balances are also being held to deliver the final two years of a vocational training programme for young women.

- Children at Risk fund – This is an intervention fund which helps us act immediately. We use it to react in a crisis, to make up shortfalls in funding to project activities, support urgent medical needs and to establish new initiatives.
- Emergency relief funds – this fund is used to support project activity related to emergency situations – for example: natural disasters, during times of unexpected political or military instability. This fund helps projects support the children and families they work with at times of extreme crisis without delay.

22. UNRESTRICTED FUNDS: DESIGNATED

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Designated response	109,301	30,805	(203)	(34,774)	105,129

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated response	99,945	13,014	(3,658)	-	109,301
Where the need is greatest	45,870	-	-	(45,870)	-
	145,815	13,014	(3,658)	(45,870)	109,301

The Designated Response fund is reviewed regularly by the trustees and transfers made to restricted and unrestricted funds when the need arises. At the time of reporting the fund was designated to ensure that any deficit in any budget can be covered without affecting project activities.

In the prior year the Where The Need Is Greatest fund was moved from the Designated Funds and is now managed within the General Fund.

23. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	196,094	-	-	196,094
Investments	188,040	-	-	188,040
Current assets/(liabilities)	(156,459)	105,129	353,274	301,944
	227,675	105,129	353,274	686,078

	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	186,716	-	-	186,716
Current assets/(liabilities)	53,411	109,301	372,894	535,606
	240,127	109,301	372,894	722,322

24. CONTINGENT ASSETS

The charity has been notified that it is due to receive a share of income from a residual legacy. The expected legacy income has not yet been recognised in the financial statements due to the uncertainty regarding the amount of the receipt.

25. OPERATING LEASE COMMITMENTS

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	13,473	13,247
Between two and five years	47,135	52,000
In over five years	60,608	6,479
	121,216	71,726

26. RELATED PARTY TRANSACTIONS

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	2025	2024
	£	£
Trustee	-	30

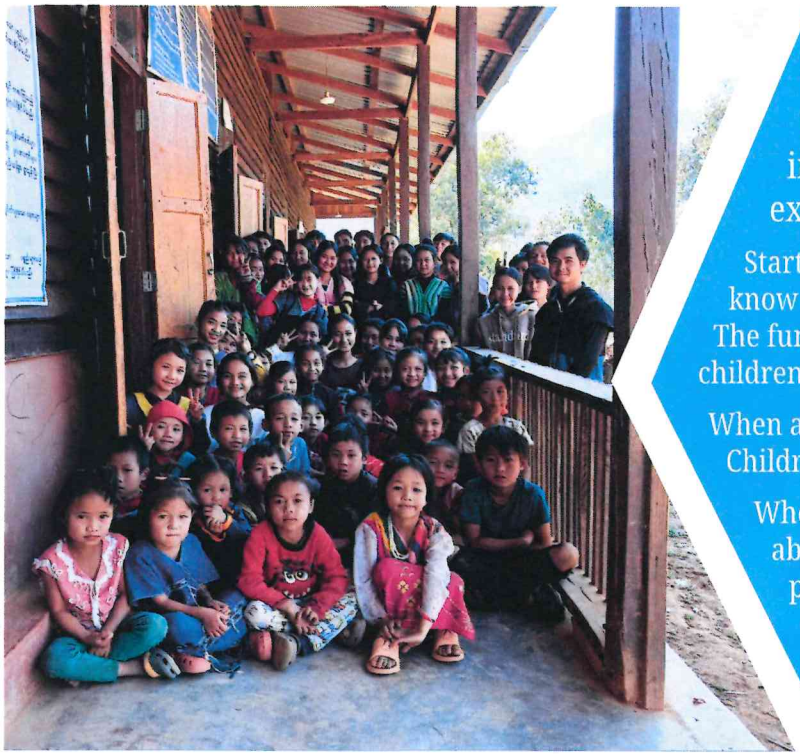
In the prior year £30 was paid to Anthony Collins Solicitors LLP for legal services. Trustee Helen Tucker is a partner of Anthony Collins Solicitors LLP. No trustees were reimbursed for expenses in the year (2024 - £55).

27. CASH GENERATED FROM OPERATIONS

	2025	2024
	£	£
Deficit for the year	(36,244)	(41,938)
Adjustments for:		
Investment income recognised in statement of financial activities	(9,717)	(9,308)
Fair value gains and losses on investments	11,960	-
Depreciation and impairment of tangible fixed assets	6,661	6,805
Movements in working capital:		
Decrease/(increase) in debtors	98,110	(96,433)
(Decrease)/increase in creditors	(16,225)	15,875
Cash generated from/(absorbed by) operations	54,545	(124,999)

28. ANALYSIS OF CHANGE IN NET FUNDS

The charity had no material debt during the year.



Our Children at Risk programme offers intervention for vulnerable children, exactly when they need it.

Starting at just £3 a month, Children at Risk donors know that their money makes a tremendous difference. The fund they contribute to enables us to reach out to children in unstable circumstances and desperate need.

When a drought destroys crops and threatens lives, Children at Risk provides food and resource to rebuild.

When a child's family hits a crisis that threatens their ability to survive and stay in school, Children at Risk provides the stability they need.

And, in unstable regions like Kayah State in Myanmar, Children at Risk sustains access to education and essential health supplies.

Airstrikes and drone attacks are a terrifying fact of life for children across rebel-controlled areas of Myanmar, including Kayah State, also known as Karenni State.

Trenches and 'foxholes' are dug around homes and schools, and children know that when they hear aircraft they must run for the jungle – or use the trenches as makeshift bomb shelters if they don't have time to reach the trees.





In southern Kayah State, Global Care's Children At Risk programme has been supporting 68 teachers and 134 students at four schools, including village primary schools and one of the region's only secondary schools – Po Hoe High School.

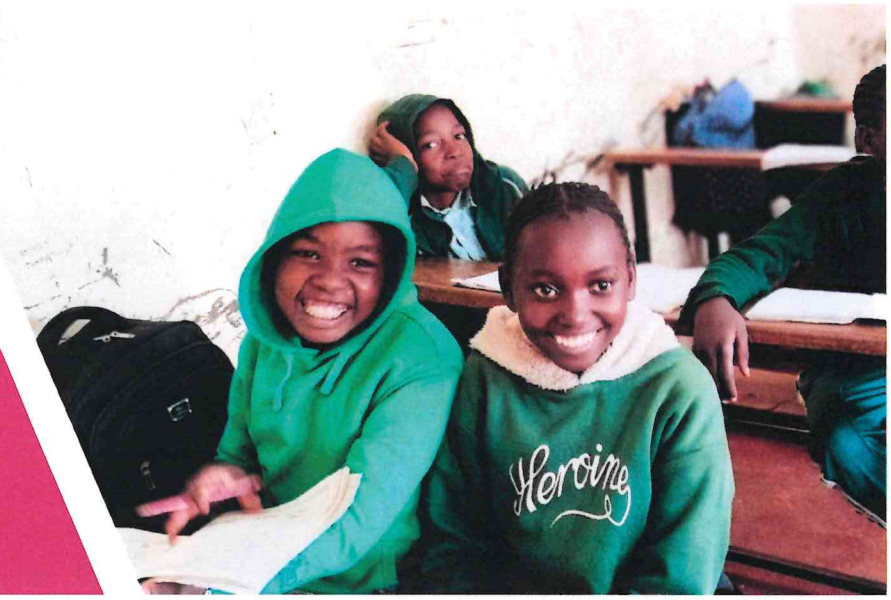
Life is often extremely difficult for these young people, whose families cannot afford to support them, but they know this is their only chance of completing their education. Gifts of rice and toiletries encourage children to keep going.

Children like 12-year-old *Zin, the youngest of seven children. She lives with her sister.

"I want to become a medic," she says. *"I will work very hard to reach my future. May God bless you for your help."*

Child sponsorship gives children on the margins of society the opportunity to thrive, not just today but as adults too.

Education is the most important gift a child can be given, but for many vulnerable children it is not an option. Poverty, discrimination and hunger get in the way, creating seemingly unassailable barriers.





But, when a child is sponsored, those barriers can be overcome. Sponsorship pays for a child's education and the resources they need to learn.

It can cover the cost of uniform and shoes, provide essential food for healthy development and give welfare support for children in vulnerable situations.

And it's truly transformational: for every year a girl is in primary education, her earning potential increases by 12%. A future out of poverty suddenly becomes possible.

Four-year-old *Mary lost most of her toes when she was burned in an accident when she was younger. One of her older sisters was also hurt.

It's hard for her dad, a rickshaw puller, to meet the basic needs of his family let alone his daughters' additional needs. The family often only ate one meal a day, and the oldest daughter was on the verge of dropping out of school.

Then our partners met the family. We found a sponsor for Mary, who now has all her educational needs met.

Thanks to our partner's intervention and Mary's sponsor, she is thriving in school. Not only that, but the extra support for Mary means that the family can focus their resources on providing for their other two daughters. All three sisters are now in school and likely to stay there.





Our ChangeMaker projects enable the transformation of communities.

In Uganda, our Disability Community Outreach project identifies vulnerable children living with disabilities in the villages around Soroti district.

These children are often neglected by families that have neither the resource nor the knowledge to help them thrive.

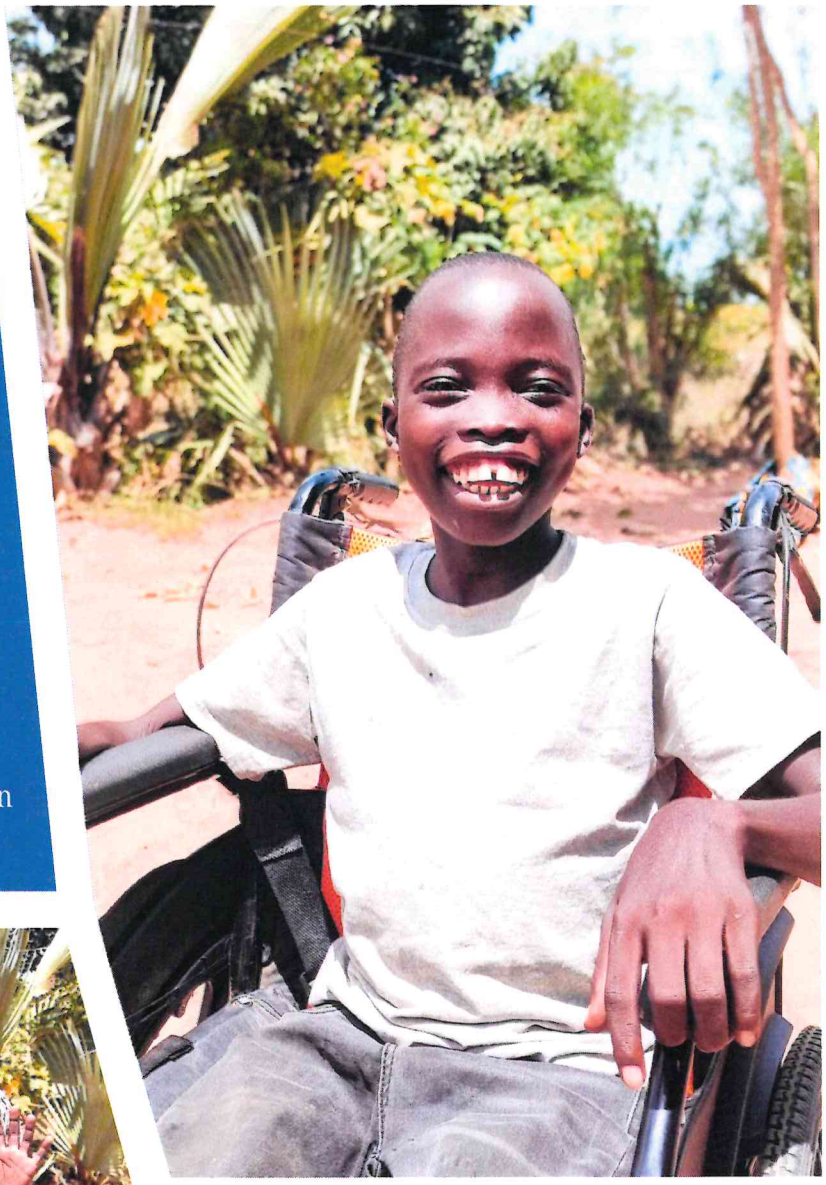
Since the project began in 2021, over 300 'hidden' children have been identified in five rural districts with the help of community leaders.

Salume, our Disability Community Outreach Officer, assesses each child and enables access to targetted support.

For 11-year-old *Bale, this changed his life. He has sickle cell anaemia and has been unable to walk due to joint swellings since he was six.

He now has a wheelchair and, thanks to Salume's referral, had a physiotherapy assessment. His family carry out physiotherapy exercises with Bale every day.

Once dependent on family carrying him around, Bale is now able to move around his community independently and is back in school. He says he is no longer living in isolation – instead, he feels free and happy.





Read more impact stories on our blog

for vulnerable children

Global Care

Global Care, 2 Dugdale Road, Coventry CV6 1PB
030 030 21 030 | info@globalcare.org | globalcare.org
@GlobalCareInt | @globalcareuk
Registered charity no. 1142624 | Company no. 07560813

Registered with FUNDRAISING REGULATOR

GLOBAL CARE INTERNATIONAL

England & Wales - Charity number 1142624

Accounts



for vulnerable children

Global Care



2023-2024 ANNUAL REPORT

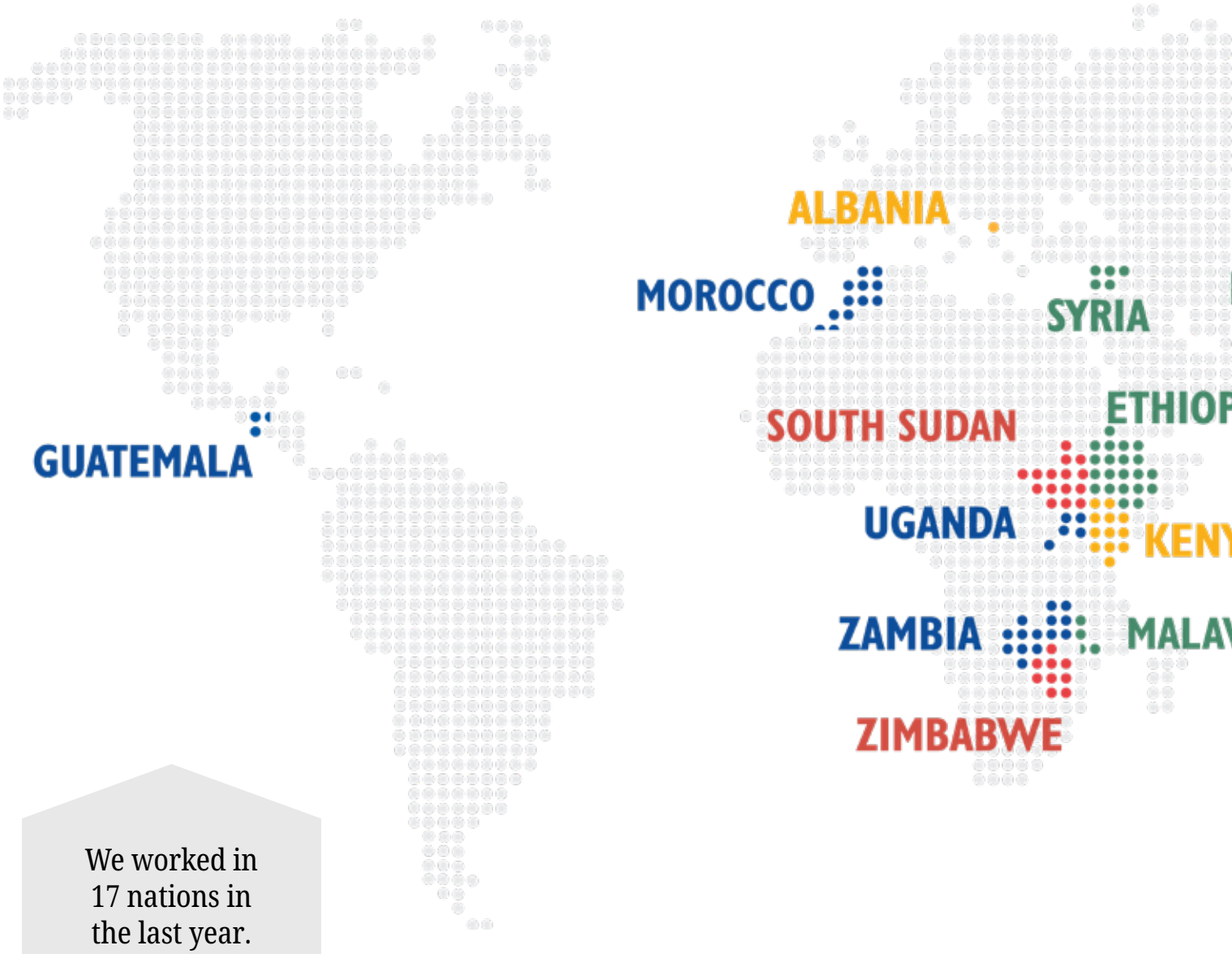
The annual report and financial statement of the trustees of Global Care International for the year ending 31 March 2024.





Global Care is an international Christian charity providing relief, development and education for vulnerable children.

Help a vulnerable child. Grow a strong adult.



We worked in 17 nations in the last year.





Contents

Who are Global Care?	4
Objectives & Activities	6
What we planned to do in 2022/23 & what we achieved	12
Future plans	13
Financial review	14
Structure, governance & management	16
Statement of trustees' responsibilities	16
Independent examiner's statement	18
Statement of financial activities	20
Balance sheet	21
Statement of cash flows	22
Notes to the financial statements	23
Impact stories	37

Who are Global Care?



John White

CEO & Secretary of Trustees



Jane Edwards



Jonny Foss



Sue Matejschuk



Clare McCann



Keith Parr



Janet Powell



Helen Tucker

Registered office
2 Dugdale Road
Coventry
CV6 1PB

Contact
info@globalcare.org.uk
0300 300 21 300
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Charity Number
1142624

Company Number
07560813

Auditor
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23-25 Waterloo Place
Leamington Spa
Warwickshire
CV32 5LA

Bankers
Lloyds Bank Plc
30 High Street
Coventry
CV1 5RE

Solicitors
Fiona Bruce & Co.
Justice House
3 Grappenhall Road
Warrington
WA4 2AH



Trustees' Report

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

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

Objectives & Activities

To promote any charitable purpose for the benefit of the community in the United Kingdom or throughout the world as the trustees see fit, in particular but not exclusively by the following means:

ONE The promotion of the voluntary sector for the public benefit, in particular but not exclusively by the following means:

a. promoting encouraging and supporting volunteering and community involvement by individuals;

b. providing opportunities for individuals to volunteer;

c. providing assistance and training for volunteers; and

d. raising awareness of the needs of poor, sick, distressed, vulnerable and under-educated persons and communities in the UK and throughout the world.

TWO The relief of those in need by reason of poverty, discrimination, maltreatment, youth, ill health, disability or other disadvantage, especially vulnerable children.



THREE Carrying out all of the charity's activities in accordance with the Christian ethos statement and the values charter of the charity.



OBJECTIVE ONE

We enabled volunteers to run and participate in a variety of fundraising events in support of our 40th Anniversary Appeal, which focussed on projects improving the wellbeing of marginalised girls worldwide.



Volunteers held ten 'Big Tea parties' which together raised £5,354 towards the 40th Anniversary Appeal. In December 2023, we held a Carol Concert jointly with Coventry City Mission (CCM). The event marked all that God has done through these two Coventry-based Christian charities, supporting thousands of vulnerable people both in the city and abroad, over four decades. Volunteers produced and stewarded the event, sang in choirs, and provided refreshments.

We facilitated two walking challenges: In September 2023, two members of Global Care staff and Patron Fiona Castle (all acting as volunteers) walked 43 miles in two days in our 'Walk the Coventry Way' event, accompanied and supported by other volunteer walkers along their route. The team raised over £3,689 towards the needs of marginalised girls. An additional 54 people took part in our '50miles in 30days' challenge in January 2024, and raised over £5,500 towards the costs of supporting our new project in Malawi for another year.



A team of volunteers worked alongside shop managers at Global Care's two charity shops in the Coventry and Warwickshire area. Volunteers sorted stock, supported sales, and chatted to customers, raising funds for our overseas programmes, and promoting our work. Volunteers also worked alongside our UK office team helping with general administrative tasks. Volunteers in all roles receive appropriate training for their role and for working in the charity sector.

The public benefit of these activities is to promote, encourage and support volunteering and community involvement by individuals by providing opportunities for individuals to volunteer, and assistance and training for volunteers.

We raised awareness of the needs of marginalised people and communities, through a wide range of communications.

We delivered donor programmes which equip people to make a difference for vulnerable children through sponsorship or by becoming a Global Care 'Change Maker'. We produced and distributed newsletters, project updates and multimedia resources, in print and digital forms, to supporters, and more broadly to the general public through social media, and through speaking engagements to interested groups including churches and community groups.



The public benefit of these activities is to raise awareness of the needs of poor, sick, distressed, vulnerable and under-educated persons and communities throughout the world.

OBJECTIVE TWO

Throughout the year we raised £76,380 dedicated to meeting the needs of marginalised girls, after Covid-19 undid years of progress on gender equality.

In Rukungiri, Uganda, Global Care's local team launched new girls' clubs at four primary schools. Girls' clubs create a safe space where, through mentoring and peer support, girls can have open conversations and teaching on sex and sexuality and other relevant topics. The team hope the clubs will ultimately reduce the rates of early pregnancy and school dropout.

In rural Malawi, we began providing school essentials for vulnerable students at one primary and two secondary schools and supported a termly mentoring programme for secondary-aged girls through a new partnership with Muthange Community-Based Organisation (CBO). Girls entering secondary education often find lodgings nearby, as they cannot manage the long daily commute from home to school. Living alone in the community leaves them extremely vulnerable to exploitation and abuse. Some girls must work as well as study, to pay for lodgings and school fees. As a result, many girls fail exams, or drop out of school. The Muthange team supports girls and provides a safe place to meet and talk.

In Ethiopia, we supported a project tackling 'period poverty' – where girls don't have the knowledge or resources to safely manage menstruation. Our partners delivered health education workshops for 50 disadvantaged girls and provided the girls with sanitary and hygiene supplies. Our partners included workshop sessions on violence prevention and self-defence. The girls learnt how to manage their periods without missing school, and our partners addressed the stigma which makes menstruation a taboo subject, leading to ignorance and unnecessary suffering.

The public benefit of these activities is to bring relief to girls in need by reason of poverty, discrimination, maltreatment, youth, ill health, disability or other disadvantage. These activities also provide vulnerable girls with health, welfare, and educational support, and provide safety and security for girls in dangerous situations.

Our child sponsorship programme continues to support more than 750 vulnerable children, including children living in extreme poverty in Sri Lanka,











India, Guatemala, Uganda, Zambia, and Kenya, and orphaned and abandoned children in residential settings in Zimbabwe, Bangladesh, and Morocco.

We supported children with little or no previous education to receive 'informal' schooling in Syria, Sri Lanka, Bangladesh, India, and Cambodia. Providing basic education, these initiatives equip children for formal schooling at government primary schools. In Kenya and India, we enabled the poorest children to receive free education at formal schools run by our partners.

In Myanmar, we supported rural primary school teachers and facilitated older children to attend one of the only high schools in an under-resourced remote region. In Ethiopia, women supported to become economically stable through our self-help groups worked with a local church to build a preschool. We enabled improvements to the infrastructure of buildings, construction of toilets and purchase of scholastic and play resources.

The public benefit of these activities is to provide vulnerable children with health, welfare, and educational support, to promote equity of access to education and to provide safety and security for children in dangerous situations.

We continued to provide support for children with disabilities in Soroti, Uganda, through a Disability Community Outreach Officer (DCOO).

The DCOO travelled throughout the area providing advice for isolated children with disability and their families, and helping children and families access local service providers. The DCOO advocates for disabled children, working to end their isolation, neglect and discrimination within communities and families. Wherever possible, the DCOO supported



children to access local government schools.

The public benefit of these activities is to provide relief for children in need because of disability and ill health, and to make families better aware of their rights, responsibilities, and services available. This in turn supports children's education, independence, and well-being

All our work has a key focus on education as the best way of equipping children with the skills they need today for a better tomorrow.

In May 2023 our new Learning Booster Centres were launched in Bangladesh aimed at helping children and young people catch up on learning they missed during Covid lockdowns. Their families are also helped to earn extra income by growing salads or raising ducks. 325 children attended 20 centres across the district, where they play games, eat snacks, and receive help with schoolwork from young people acting as mentors. Mentors receive weekly tuition as a reward for supporting the children at the centres.

Many had dropped out of school and the tuition enables them to catch up on their studies and return to education.

The public benefit of these activities is to ensure children can access equitable quality education.

OBJECTIVE THREE

We work with vulnerable children regardless of their own faith or ethnicity, seeking justice for all children, because we believe every child is unique and precious in the eyes of God. We aim to express and share the love of God through our actions, dependent on God's faithfulness, recognising that He will provide the resources for this work.

We developed a 'CARES' mnemonic to describe our values - Christ-centred, Authentic, Relational, Enterprising, Serving. All staff and volunteers are made aware of our CARES values, and we regularly discuss CARES values as part of support and supervision meetings.

We value our prayer partners, providing a monthly prayer guide for supporters and occasional prayer days which are open to all. We promote a culture of honesty, effective communication and accountability and seek to ensure all our programmes are regularly reviewed and measures taken where improvement is needed. Last year we held an Anniversary Thanksgiving Service to praise God for our wonderful international partners, our dedicated supporters, and the incredible transformation we have seen in the lives and futures of thousands of children worldwide over four decades.

We ensure that we work with international partners who share our values. We work with grassroots partners, who seek to care for their own community, providing them with oversight and resources. Their local knowledge helps us identify the most vulnerable children in their community and understand their needs. For this exchange to work, we place a high value on relationships.

We visit our overseas partners in person and cultivate openness and honesty with them. Our Christian and organisational values are made clear at any meeting with potential partners and are included in our partnership agreements.

The public benefit of these activities is to create a charitable organisation which is open, transparent and accountable, and which seeks justice for all children.

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

for vulnerable children

Global Care Cares

Christ-Centred • Authentic • Relational • Enterprising • Serving



Achievements & Performance

Global Care has this year been operational in 17 countries, on four continents, with currently 24 projects directly serving many thousands of children and young people, plus hundreds more in temporary relief aid situations.

The countries of operation included:

- Albania
- Bangladesh
- Cambodia
- Ethiopia
- Guatemala
- India
- Kenya
- Lebanon
- Malawi
- Morocco
- Myanmar
- South Sudan
- Sri Lanka
- Syria
- Uganda
- Zambia
- Zimbabwe



Global Care also operates 2 charity shops in the Coventry and Warwickshire area of the UK.



What We Planned To Do In 2023-2024 & What We Achieved

Plan	Achieved
Hold a series of events to celebrate our 40th anniversary.	We held a number of successful events including a May Ball, Carol Service, Prayer Event and a sponsored walk.
Partner with a new project in Malawi, seeking to increase our presence in southern Africa.	Our partners in Malawi are now seeking NGO registration so we can begin to increase the scope of the work they do.
Continue to encourage supporters to join an overseas project team visit.	Although we had to delay the trip due to the number of events held here in the UK, a trip to Uganda is now planned for Dec 2024.
Carry out a strategic review of our fundraising activities to ensure that we are making best use of the limited funding we have available to raise funds.	The initial work as carried out within the reporting period with the final strategy being agreed at our trustees meeting in May 2024.
Hold an official opening of our refurbished shop in Radford.	This was held on 9th June 2023. Two of our Patrons, Fiona Castle and the Lord Mayor of Coventry attended.
Carry out a rebranding of our shops to better communicate the work of Global Care.	The Radford shop rebranding was completed in May 2023 but the Bulkington shop rebrand has been delayed. It is planned for the rebranding to be carried out in July 2024.





The charity undertakes a range of fundraising activities each year, including three key appeals at Lent, Harvest and Christmas, which are driven through postal and email communications with existing engaged supporters, and social media activity to reach a broader audience.

Social media activity for appeals includes, but is not limited to, paid advertising on Facebook and Instagram.

In addition, the charity organises a small number of one-off fundraising events. All these activities are undertaken following the Fundraising Code as prescribed by the Fundraising Regulator. We are registered with the Fundraising Regulator.

The charity does not use any professional fundraisers.

Global Care is committed to protecting vulnerable donors in line with its Acceptance & Refusal of Donations Policy and the Code of Fundraising Practice.

Complaints are managed in line with our Compliments, Comments and Complaints Policy. Global Care received no complaints in 2023/24.

Plans for 2024-2025



In 2024/2025 we intend to:

- Start to implement a new large "women and water" project in Ethiopia.
- Fund and implement a new water project at a school in Kabompo, Zambia.
- Identify new donorbase software and a supplier who can help us implement our new Fundraising Strategic plan.
- Carry out a pilot programme to see the feasibility of adding E-commerce to support the sales in our shops.
- Appoint a new Fundraising Officer to support our activities to attract new donors.

Financial Review

The reason for this year's accounts showing a large difference in Income compared to the 2022/23 Accounts relates to the gift of assets from Charity 1054008 into this charity on 1st April 2022 as part of the merger.

Reserves Policy

As a Christian charity, Global Care takes the position of its reserves very seriously and therefore prayerfully considers its position with regards to reserves in the continuing changing environment facing all charities.

The Trustees, in consultation with executive staff, have reviewed the reserves policy. Given the current economic environment, it is prudent that Global Care ensure that its reserves policy provides a transparent understanding of the costs required to manage the charity.

Our unrestricted funds closing balance is £240,127 which includes all the fixed assets as well as our General Fund. £109,301 was held in our Designated fund.

At the time of reporting the fund was designated to:

(a) support the General fund to cover specific needs

(b) ensure that any deficit in any budget can be covered without affecting overseas project activities. Funds do fluctuate year to year.

£372,894 is held as restricted funds for our project activities. The funds do fluctuate year to year.

Most of these restricted funds are clearly related to charitable activities in the countries where we fund the work to support vulnerable children.

Free Reserves

Following a review of the needs of the charity, it was determined that a free reserve of £44,000 should be held by the charity. (This is based on the approximate wind-up costs).

Free reserves, that is unrestricted reserves excluding fixed assets, at the end of the reporting period were £162,712 of which £109,301 were held within the designated fund for specific expected future needs as designated by the trustees. (These are designated for unexpected costs that might be incurred in the UK ensure that any deficit in any budget can be covered without affecting project activities).

This leaves a free undesignated reserve of £53,411. The free reserves figure does not include any debtors as funds would be received after the year end.

Fixed Assets

Details of all assets held on behalf of other charities and all changes in fixed assets are disclosed in the notes to the accounts.

Comments on Funding

Global Care met all its financial obligations, with reserves sufficient to cover any income shortfall. Its assets are available and considered adequate to meet all of its obligations, following an examination of each fund.

There are no material transactions other than those disclosed in the accounts.

Many donors come from the Coventry area but we do have a wider national appeal with significant support bases in the North East and North West of England.

Besides the UK trust income that we are granted all our funds come from either churches, groups, or individuals.

We also have two charity shops which generate income for the charity.

Risk Policy

The Trustees have identified the risks that might affect the charity, and review the charity's policies and procedures regularly to minimise any risks identified.









Structure, Governance & Management

The charity is a company limited by guarantee and registered with the Charity Commission (number 1142624).

On 1 April, 2022 Global Care merged with Global Care Volunteers, by way of gift of net assets from Global Care to Global Care Volunteers, and the charity was renamed to Global Care International. The merged charity is trading as Global Care International. The Code of Governance and Articles of Association were also revised and updated to better reflect best practise.

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

J Edwards

J Foss

S Matejtschuk

K McCann

K Parr

J Powell (Appointed 24 February 2024)

H Tucker

Trustees are appointed by invitation from the Board of Trustees, on the advice and recommendation of the CEO. The CEO undertakes initial enquiries and selection of candidates on behalf of the trustees on the basis of their suitability, personal qualities, specific knowledge and the expertise which they can offer to the charity. Candidates usually meet the Trustees informally in the first instance and then attend as 'observers'.

They are then formally selected and invited to join the Board. New Trustees are invited to the charity's headquarters to meet management staff and to familiarise themselves with all aspects of the charity's work.

New Trustees are encouraged and invited to attend external seminars, workshops and courses concerning their work as charity Trustees.

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

The Board of Trustees remain responsible for all the ultimate strategic decisions of the charity, having regard to the policies of the Charity Commission and on the advice of the Chief Executive Officer and senior management staff. The Trustees fully recognise and accept all of the legal and financial responsibilities and are kept fully informed of charity law changes.

The Board normally meets three times a year and on other occasions as required. The meetings are usually held at the charity's headquarters.

The Board is served by its Chief Executive (who is also the Trust's Executive Secretary of Global Care) and also by a Minutes Secretary.

Overall day to day operational/management decisions are taken by the Chief Executive and the senior management team. Considerable authority has been delegated to the Chief Executive for the overall management of the Charity however the Trustees retain ultimate accountability and responsibility for major financial matters and strategic developments.

The Trustees ensure, by



means of its Finance Sub-Committee (which meets additionally three times annually) that the charity keeps proper accounting records which disclose the financial position of the charity.

All Trustees are provided with quarterly financial 'Management accounts' and approve the Annual Budget proposals. These are scrutinised beforehand by the Finance Sub-Committee who also monitor and control the charity's financial affairs in detail for the Trustees. They are also assisted in the preparation of the Annual Report and Financial Statements by the charity's staff. The Trustees annually appoint an Auditor for the charity. The full Board of Trustees remains ultimately responsible and accountable for all major decisions, policy approval and all financial matters.

Each year the trustees review the salaries of all staff. Reviews are carried out of any salary increases being made in the Private sector and Public sector. This is used as a basis for setting any salary increases. The salary increases are agreed upon during February and March and are implemented from the first of April.

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

K Parr
Trustee

14 September 2024
Date



Independent Examiner's Statement

I report to the trustees on my examination of the financial statements of Global Care International (the charity) for the year ended 31 March 2024.







Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

W A Hubbard

Wende Hubbard FCCA

Burgis & Bullock

23-25 Waterloo Place
Leamington Spa
Warwickshire
CV32 5LA



Statement of Financial Activities Including Income and Expenditure Account

	Notes	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:									
Donations and legacies	3	130,025	13,014	607,816	750,855	18,397	51,507	639,943	709,847
Other trading activities	4	96,625	-	-	96,625	84,297	-	-	84,297
Investments	5	9,308	-	-	9,308	419	-	-	419
Other income	6	-	-	-	-	179,120	183,109	434,621	796,850
Total income		235,958	13,014	607,816	856,788	282,233	234,616	1,074,564	1,591,413
Expenditure on:									
Raising funds	7	145,532	-	3,325	148,857	134,825	-	3,034	137,859
Charitable activities	8	266,329	3,658	479,882	749,869	257,130	7,023	507,430	771,583
Total expenditure		411,861	3,658	483,207	898,726	391,955	7,023	510,464	909,442
Net income/(expenditure)		(175,903)	9,356	124,609	(41,938)	(109,722)	227,593	564,100	681,971
Transfers between funds	14	201,117	(45,870)	(155,247)	-	242,346	(81,778)	(160,568)	-
Net movement in funds	10	25,214	(36,514)	(30,638)	(41,938)	132,624	145,815	403,532	681,971
Reconciliation of funds:									
Fund balances at 1 April 2023		214,913	145,815	403,532	764,260	82,289	-	-	82,289
Fund balances at 31 March 2024		240,127	109,301	372,894	722,322	214,913	145,815	403,532	764,260

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

Balance Sheet

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**15**		186,716		189,772
Current assets					
Debtors	**16**	112,401		15,968	
Cash at bank and in hand		462,735		582,175	
		575,136		598,143	
Creditors: amounts falling due within one year	**17**	(39,530)		(23,655)	
Net current assets			535,606		574,488
Total assets less current liabilities			722,322		764,260
The funds of the charity					
Restricted income funds	**20**		372,894		403,532
Unrestricted funds - general			240,127		214,913
Unrestricted funds - Designated	**19**		109,301		145,815
			722,322		764,260

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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

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

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

The financial statements were approved by the Trustees on *14 September 2024*



S Matejtschuk

Trustee
Company registration number 07560813 (England & Wales)

Statement of Cash Flows

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities					
Cash absorbed by operations	**25**		(124,999)		(31,606)
Investing activities					
Cash received on gift of assets		-		578,771	
Purchase of tangible fixed assets		(3,749)		(5,549)	
Investment income received		9,308		419	
Net cash generated from investing activities			5,559		573,641
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(119,440)		542,035
Cash and cash equivalents at beginning of year			582,175		40,140
Cash and cash equivalents at end of year			462,735		582,175

Notes to the Financial Statement

I. ACCOUNTING POLICIES

Charity Information

Global Care International is a private company limited by guarantee incorporated in England and Wales.

The registered office is 2 Dugdale Road, Coventry, CV6 1PB.

I.1 Accounting convention

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

The financial statements are prepared in sterling, which is the functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £.

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

I.2 Going concern

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

I.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

I.4 Income

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

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

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

Grants are accounted for when all the conditions of receipt have been met.

I.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in

undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

I.6 Tangible fixed assets

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

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

Freehold buildings	SL over 75 years
Computers	SL over 2 - 5 years

Freehold land is not depreciated.

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

I.7 Impairment of fixed assets

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

I.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Donated items of stock for resale or distribution are not included in the financial statements until they are sold or distributed, because the Trustees consider it impractical to assess the net realisable value of donated stocks. This is because their eventual sale value is uncertain, there are no systems in place to record these items until they are sold and undertaking a stock take would incur undue cost which would outweigh the benefits.

I.9 Cash and cash equivalents

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

I.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

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

Key sources of estimation uncertainty

Contribution to supported costs

An Activity Based Costings model is used to calculate the amount to be allocated to restricted funds to cover overhead costs.

In the prior year 28% was allocated to restricted funds to cover overhead costs. This was based on previous experience of the amount of overheads required to be allocated to restricted funds in order to cover costs.

3. DONATIONS AND LEGACIES

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	34,576	14	559,508	594,098	17,896	51,507	595,986	665,389
Legacies receivable	92,449	13,000	10,250	115,699	-	-	-	-
Grants	3,000	-	-	3,000	-	-	-	-
Income from Trusts	-	-	38,058	38,058	501	-	43,957	44,458
	130,025	13,014	607,816	750,855	18,397	51,507	639,943	709,847

Grants

During the year £3,000 was received from Voluntary Action Coventry.

4. OTHER TRADING ACTIVITIES

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Shop income	95,818	83,725
Trading activity income: other	807	572
Other trading activities	96,625	84,297

5. INVESTMENTS

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Bank interest	9,308	419

6. OTHER INCOME

	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
Gift of assets	-	-	-	-	179,120	183,109	407,243	769,472
Volunteer trips	-	-	-	-	-	-	27,378	27,378
	-	-	-	-	179,120	183,109	434,621	796,850

7. RAISING FUNDS

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Advertising	38,343	3,325	41,668	28,449	3,034	31,483
Trading costs						
Operating charity shops	31,614	-	31,614	47,324	-	47,324
Staff costs	69,962	-	69,962	53,858	-	53,858
Governance costs	5,613	-	5,613	5,194	-	5,194
Trading costs	107,189	-	107,189	106,376	-	106,376
	145,532	3,325	148,857	134,825	3,034	137,859

8. CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	209,701	208,736
Depreciation and impairment	6,805	9,729
Travel overseas	22,062	38,399
Travel UK	1,624	1,945
Marketing information and communication	25,439	13,716
Information and education	2,482	2,295
Legal and professional	12,956	14,814
Property costs and supplies	21,572	18,977
Other staff costs	1,395	1,355
Payments to international partners	421,187	443,719
	725,223	753,685
Share of governance costs (see note 9)	24,646	17,898
	749,869	771,583
Analysis by fund		
Unrestricted funds - general	266,329	257,130
Unrestricted funds - designated	3,658	7,023
Restricted funds	479,882	507,430
	749,869	771,583

9. SUPPORT AND GOVERNANCE COSTS

	Support costs	Governance costs	2024	2023
	£	£	£	£
Staff costs	-	8,777	8,777	11,084
Audit fees	-	3,800	3,800	4,950
Legal and professional	-	15,785	15,785	4,274
Charitable donations	-	600	600	600
Printing, postage and stationary	-	712	712	184
Telephone and fax	-	210	210	297
Other costs	-	375	375	1,703
	-	30,259	30,259	23,092
Analysed between				
Trading	-	5,613	5,613	5,194
Charitable activities	-	24,646	24,646	17,898
	-	30,259	30,259	23,092

10. NET MOVEMENT IN FUNDS

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,800	4,950
Depreciation of owned tangible fixed assets	6,805	9,729
Operating lease charges	12,589	12,750

11. TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, in respect of their role as a trustee.

12. EMPLOYEES

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	11	13

Employment costs	2024 £	2023 £
Wages and salaries	243,087	234,460
Social security costs	9,258	11,501
Other pension costs	36,095	27,717
	288,440	273,678

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024 Number	2023 Number
£60,001 to £70,000	1	1

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024 £	2023 £
Aggregate compensation	185,754	180,011

13. TAXATION

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

14. TRANSFERS

During the year transfers were made from the restricted funds to the general unrestricted fund. This relates to the Activity Based Costing model.

In addition a further £45,870 relating to “Where the need is greatest Fund” (WTNIG) was transferred from the Designated Response fund to general unrestricted funds to cover the costs of running the charity.

I5. TANGIBLE FIXED ASSETS

	Freehold land and buildings	Computers	Total
	£	£	£
Cost			
At 1 April 2023	185,366	13,566	198,932
Additions	-	3,749	3,749
Disposals	-	(1,246)	(1,246)
At 31 March 2024	185,366	16,069	201,435
Depreciation and impairment			
At 1 April 2023	5,351	3,809	9,160
Depreciation charged in the year	2,024	4,781	6,805
Eliminated in respect of disposals	-	(1,246)	(1,246)
At 31 March 2024	7,375	7,344	14,719
Carrying amount			
At 31 March 2024	177,991	8,725	186,716
At 31 March 2023	180,015	9,757	189,772

I6. DEBTORS

Amounts falling due within one year:	**2024** £	**2023** £
Other debtors	4,152	4,808
Prepayments and accrued income	108,249	11,160
	112,401	15,968

I7. CREDITORS

	2024 £	**2023** £
Other taxation and social security	4,119	4,337
Trade creditors	22,301	9,068
Other creditors	3,810	3,210
Accruals and deferred income	9,300	7,040
	39,530	23,655

18. RETIREMENT BENEFIT SCHEMES

	2024	2023
Defined contribution schemes	**£**	**£**
Charge to profit or loss in respect of defined contribution schemes	36,095	27,717

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19. UNRESTRICTED FUNDS: DESIGNATED

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Designated response	99,945	13,014	(3,658)	-	109,301
Where the need is greatest	45,870	-	-	(45,870)	-
	145,815	13,014	(3,658)	(45,870)	109,301

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Designated response	-	151,676	(7,023)	(44,708)	99,945
Where need is greatest	-	82,940	-	(37,070)	45,870
	-	234,616	(7,023)	(81,778)	145,815

The Designated Response fund is reviewed regularly by the trustees and transfers made to restricted and unrestricted funds when the need arises. At the time of reporting the fund was designated to ensure that any deficit in any budget can be covered without affecting project activities.

Where The Need Is Greatest fund has been moved from the Designated Funds and is now managed within the General Fund.

20. RESTRICTED FUNDS

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

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Albania	(2,005)	1,061	(2,051)	2,995	-
Bangladesh	67,607	11,869	(33,667)	(7,832)	37,977
Burma	7,995	6,365	(8,350)	(3,530)	2,480
Cambodia	5,218	7,428	(8,069)	(2,873)	1,704
Ethiopia	13,008	3,410	(11,936)	(6,984)	(2,502)
Guatemala	8,373	29,833	(26,456)	(9,387)	2,363
India	21,836	60,532	(35,707)	(16,232)	30,429
Kenya	11,508	84,359	(45,987)	(11,222)	38,658
Lebanon	16,972	14,928	(13,123)	(6,676)	12,101
Morocco	(66)	2,340	(1,845)	(1,399)	(970)
South Sudan	6,069	3,132	(4,168)	(3,078)	1,955
Sri Lanka	68,949	30,664	(41,013)	(16,202)	42,398
Uganda	86,876	199,398	(129,885)	(20,626)	135,763
Zambia	(2,058)	24,974	(15,379)	(7,350)	187
Zimbabwe	6,321	7,590	(10,614)	(6,543)	(3,246)
Moving forward fund	-	5,000	(596)	(3,016)	1,388
Spurgeons income	3,808	-	-	-	3,808
Children at risk	41,984	59,176	(45,808)	(17,187)	38,165
Emergency relief fund	23,427	1,156	(18,133)	(1,626)	4,824
40th anniversary 2023	17,710	54,601	(30,420)	(16,479)	25,412
	403,532	607,816	(483,207)	(155,247)	372,894

20. RESTRICTED FUNDS (CONTINUED)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
Albania	-	3,208	(4,001)	(1,212)	(2,005)
Bangladesh	-	83,307	(14,351)	(1,349)	67,607
Burma	-	14,326	(4,745)	(1,586)	7,995
Cambodia	-	10,029	(2,394)	(2,417)	5,218
Ethiopia	-	40,879	(22,325)	(5,546)	13,008
Guatemala	-	40,248	(23,253)	(8,622)	8,373
India	-	126,976	(78,539)	(26,601)	21,836
Kenya	-	131,659	(88,268)	(31,883)	11,508
Lebanon	-	43,287	(21,081)	(5,234)	16,972
Morocco	-	2,474	(1,829)	(711)	(66)
South Sudan	-	6,423	(11)	(343)	6,069
Sri Lanka	-	97,041	(24,295)	(3,797)	68,949
Uganda	-	263,344	(127,084)	(49,384)	86,876
Zambia	-	19,969	(18,762)	(3,265)	(2,058)
Zimbabwe	-	17,548	(9,339)	(1,888)	6,321
Spurgeons income	-	3,808	-	-	3,808
Children at risk	-	99,715	(45,657)	(12,074)	41,984
Emergency relief fund	-	52,044	(21,492)	(7,125)	23,427
40th anniversary 2023	-	18,279	(3,038)	2,469	17,710
	-	1,074,564	(510,464)	(160,568)	403,532

The funds do fluctuate year to year. Most of these restricted funds are clearly related to charitable activities in the countries that are named. Of important note this year are the funds held against these country activities:

a. Bangladesh – funds were raised through the Christmas appeal in 2022 to cover the costs of a two year project in Bangladesh ensuring children make successful returns to education after the long Covid lockdowns. There was a delay in starting the project but during the reporting period activity restarted.

b. India – a significant legacy was received at the end of the reporting period and will be remitted during the next financial year.

c. Kenya – this project was a focus for a number of significant fund raising activities and the fund will be remitted within the next two years.

d. Sri Lanka – funds were raised through the Christmas appeal in 2021 to cover the costs of a three year project in Sri Lanka which had to be delayed because of the political instability in the country. The project restarted in mid 2023.

e. Uganda – this is the country where we have the most project activities therefore we need to carry forward significant funds from year to year to ensure continuity for all of the programmes. These funds also contain a concerted fundraising activity for a three years vocational project in Soroti.

f. Children at Risk fund – This is an intervention fund which helps us act immediately. We use it to react in a crisis, to make up shortfalls in funding to project activities, support urgent medical needs and to establish new initiatives.

g. Emergency relief funds – this fund is used to support project activity related to emergency situations – for example: natural disasters, during times of unexpected political or military instability. This fund helps projects support the children and families they work with at times of extreme crisis without delay.

h. 40th Anniversary Fund – this is a fund set up to keep the donations and grants related to our 40th anniversary. This fund will be used to support project activities related to girls over the next 12 months.

21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	186,716	-	-	186,716
Current assets/(liabilities)	53,411	109,301	372,894	535,606
	240,127	109,301	372,894	722,322

	Unrestricted funds general 2023 £	Unrestricted funds Designated 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:				
Tangible assets	189,772	-	-	189,772
Current assets/(liabilities)	25,141	145,815	403,532	574,488
	214,913	145,815	403,532	764,260

22. OPERATING LEASE COMMITMENTS

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	13,247	13,371
Between two and five years	52,000	52,247
In over five years	6,479	19,479
	71,726	85,097

23. RELATED PARTY TRANSACTIONS

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	2024 £	2023 £
Trustee	30	2,264
	30	2,264

During the year £30 (2023 - £2,264) was paid to Anthony Collins Solicitors LLP for legal services. Trustee Helen Tucker is a partner of Anthony Collins Solicitors LLP. A further £55 (2023 - £nil) was reimbursed to one trustee for travel expenses.

24. GIFT OF ASSETS FROM GLOBAL CARE

On 1 April 2022 the assets, liabilities and activities of Global Care (charity no 1054008) were gifted to the charity Global Care International (formerly known as Global Care Volunteers Limited).

Net assets gifted	Fair Value £
Fixed assets	156,520
Debtors	47,524
Cash and cash equivalents	578,771
Creditors	(13,343)
Total identifiable net assets	769,472
Value of gifted assets reported in Other Income	(769,472)

25. CASH GENERATED FROM OPERATIONS

	2024 £	2023 £
(Deficit)/surpus for the year	(41,938)	681,971
Adjustments for:		
Investment income recognised in statement of financial activities	(9,308)	(419)
Depreciation and impairment of tangible fixed assets	6,805	9,729
Gift of assets	-	(769,472)
Movements in working capital:		
(Increase)/decrease in debtors	(96,433)	38,061
Increase in creditors	15,875	8,524
Cash absorbed by operations	(124,999)	(31,606)

26. ANALYSIS OF CHANGE IN NET FUNDS

The charity had no material debt during the year.



Our Children at Risk programme offers intervention for vulnerable children, exactly when they need it.

Starting at just £3 a month, Children at Risk donors know that their money makes a tremendous difference. The fund they contribute to enables us to reach out to children in unstable circumstances and desperate need.

When a drought destroys crops and threatens lives, Children at Risk provides food and resource to rebuild.

When a child's family hits a crisis that threatens their ability to survive and stay in school, Children at Risk provides the stability they need.

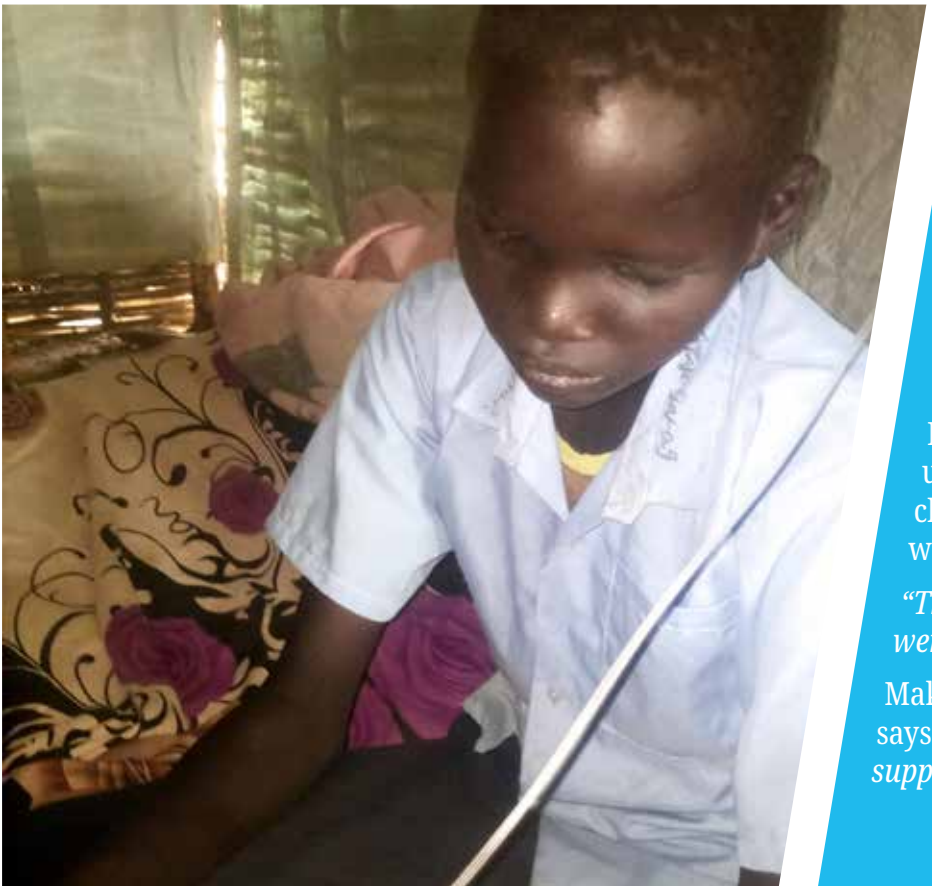
And, in unstable, war-torn nations such as South Sudan, Children at Risk funding makes education – and a future – possible.

Many children in South Sudan have faced horrific trauma and loss because of the ongoing war. They crave stability – and they crave school.

We have been working alongside a vicar in Abyei to help deliver the education these vulnerable children need.

Initially, 150 children were taught under trees on the site. Children at Risk has built sturdier school buildings with more capacity: four classrooms and a store. Now, 485 children, including 47 unaccompanied children, are regularly attending school.





14-year-old *Makur is one of those unaccompanied children. He lived on the streets after being separated from his family during ethnic conflict in 2022.

Originally settling in Abyei town, he was given a place at Thurlith Primary School and now lives in a local grass thatched house on the school compound.

Makur was given school supplies and uniform. He says he now has access to clean water and receives food at school as well.

"This project helps me a lot, as my family were not able to provide for me," he said.

Makur dreams of one day being a pilot, and says he wants to *"use some of my money to support the poor people and children."*

Child sponsorship gives children on the margins of society the opportunity to thrive, not just today but as adults too.

Education is the most important gift a child can be given, but for many vulnerable children it is not an option. Poverty, discrimination and hunger get in the way, creating seemingly unassailable barriers.





But, when a child is sponsored, those barriers can be overcome. Sponsorship pays for a child's education and the resources they need to learn.

It can cover the cost of uniform and shoes, provide essential food for healthy development and give welfare support for children in vulnerable situations.

And it's truly transformational: for every year a girl is in primary education, her earning potential increases by 12%. A future out of poverty suddenly becomes possible.

For 11-year-old *Elvin, sponsorship opened a door into education that had continually been shut in his face.

When Elvin's dad died, he and his mum were rejected by the rest of the family. The family took possession of the land that belonged to his late father, forcing Elvin and his mum to live with his maternal grandparents.

The family struggled to provide for their basic needs, let alone pay Elvin's school fees.

But Elvin persisted! He showed up at school again and again, even though he was continually turned away because of the unpaid fees.

Impressed by his persistence, a teacher listened to his story and referred him to our team in Uganda.

A year into being sponsored, Elvin is thriving. He never misses a day of school and is making real academic progress.





Our ChangeMaker projects enable the transformation of communities.

In Ethiopia, our microfinance project is completely transforming the lives of mothers and their children, for the better.

Self Help Groups provides a savings and loan scheme and teaches women basic literacy and financial skills. The women have seen their businesses and their families thrive.

*Hadas is a mum of three with a thriving market stall. When she joined the Self Help Group four years ago, her family were struggling to put food on the table.

But, after working with the other women in the group to buy and sell vegetables, Hadas took out a 4,000 Birr loan (approx. £57) through the scheme and set up on her own.

"The business has helped me and my family so much," she said. *"My children eat and go to school, and now I can participate in society."*

The women from her Self Help Group still have a strong bond. In addition to their businesses, they are contributing to a social fund which they can use to support each other in moments of crisis.

Through local investment at the point of need, this community is now thriving thanks to self-sustaining, long-term change.





Read more impact stories on our blog



Global Care, 2 Dugdale Road, Coventry CV6 1PB
030 030 21 030 | info@globalcare.org |globalcare.org
@GlobalCareInt | @globalcareuk
Registered charity no. 1142624 | Company no. 07560813

Registered with
FR
FUNDRAISING
REGULATOR

GLOBAL CARE INTERNATIONAL

England & Wales - Charity number 1142624

Accounts



for vulnerable children

Global Care



2022-2023 ANNUAL REPORT

The annual report and financial statement of the trustees of Global Care International (formerly known as Global Care Volunteers) for the year ending 31 March 2023.





Global Care is an international Christian charity providing relief, development and education for vulnerable children.

Help a vulnerable child. Grow a strong adult.





We worked in 16 nations in the last year.

Contents

Who are Global Care?	4
Objectives & Activities	6
What we planned to do in 2022/23 & what we achieved	12
Future plans	13
Financial review	14
Structure, governance & management	16
Statement of trustees' responsibilities	18
Independent auditors' report	19
Statement of financial activities	23
Balance sheet	24
Statement of cash flows	25
Notes to the financial statements	26

Who are Global Care?



John White
CEO & Secretary of Trustees



Jane Edwards



Sue Matejschuk



Jonny Foss



Clare McCann



Helen Tucker



Keith Parr

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Company Number
07560813

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Coventry
CV1 5RE

Solicitors
Fiona Bruce & Co.
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3 Grappenhall Road
Warrington
WA4 2AH



Trustees' Report

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

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

On the first day of the reporting period Global Care and Global Care Volunteers merged. Global Care (previously charity number 1054008) was merged into Global Care Volunteers (Charity number 1142624), by way of gift of net assets, and the charity name was changed to Global Care International.

With the permission of the Charity Commission we continue our activities under the name Global Care so as to ensure continuity. As this is the first annual report of the merged charity, some of the figures in the accounts may be hard to compare with previous years.

We have tried to be as clear as possible (through the provision of notes) but if further detailed information would help in understanding the merger and the year of activities please do not hesitate to contact us.

Objectives & Activities

To promote any charitable purpose for the benefit of the community in the United Kingdom or throughout the world as the trustees see fit, in particular but not exclusively by the following means:

ONE The promotion of the voluntary sector for the public benefit, in particular but not exclusively by the following means:

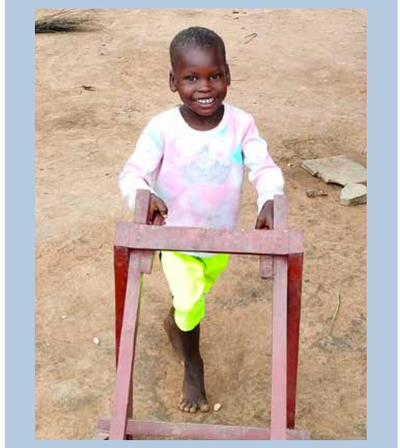
a. promoting encouraging and supporting volunteering and community involvement by individuals;

b. providing opportunities for individuals to volunteer;

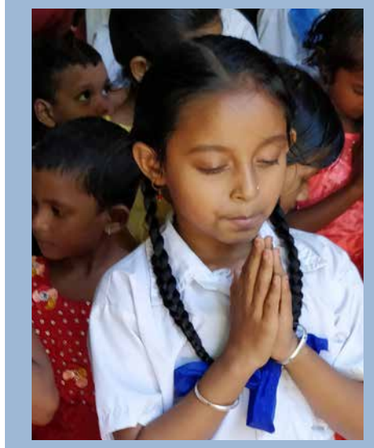
c. providing assistance and training for volunteers; and

d. raising awareness of the needs of poor, sick, distressed, vulnerable and under-educated persons and communities in the UK and throughout the world.

TWO The relief of those in need by reason of poverty, discrimination, maltreatment, youth, ill health, disability or other disadvantage, especially vulnerable children.



THREE Carrying out all of the charity's activities in accordance with the Christian ethos statement and the values charter of the charity.



OBJECTIVE ONE

In December 2022, 12 volunteers and three members of Global Care UK staff visited Spurgeon's Academy in Kibera, Kenya, a school supported by Global Care.

During the trip, the volunteers ran a children's club and other activities, visited homes, and took part in a large celebration for the 20th Anniversary of Spurgeons Academy. The volunteers were all regular donors and fundraisers for the project, and the trip gave them the opportunity to better understand the needs of vulnerable children and families living in the Kibera slum, experience first-hand the work of Global Care, and personally witness the impact of their giving and fundraising.



The public benefit of this activity is to promote the voluntary sector by supporting volunteering and community involvement of individuals and providing opportunity for individuals to volunteer.

In the UK, a team of volunteers worked alongside shop managers in our two charity shops, sorting stock, supporting sales, and chatting to customers, raising funds for our overseas programmes and promoting our work.



Volunteers also worked alongside our UK office team helping with general administrative tasks. Volunteers in all roles receive appropriate training for their role and in working in the charity sector. The public benefit of these activities is to promote, encourage and support volunteering and community involvement by individuals by providing opportunities for individuals to volunteer, and providing assistance and training for volunteers.

We raised awareness of the needs of marginalised people and communities, through a wide range of communications.

We delivered donor programmes which equip people to make a difference for vulnerable children through sponsorship or by becoming a Global Care 'Change Maker'.



We produced and distributed newsletters, project updates and multimedia resources, in print and digital forms, to supporters, and more broadly to the general public through social media, and through speaking engagements to interested groups including churches and community groups.

The public benefit of these activities is to raise awareness of the needs of poor, sick, distressed, vulnerable and under-educated persons and communities throughout the world.

OBJECTIVE TWO

Our child sponsorship programme continues to support more than 750 vulnerable children, including children living in extreme poverty in Sri Lanka, India, Guatemala, Uganda, Zambia, and Kenya, and orphaned and abandoned children in residential settings in Zimbabwe, Bangladesh, and Morocco.

The public benefit of these activities is to provide vulnerable children with health, welfare, and educational support, and to provide safety and security for children in dangerous situations.

Alongside our sponsorship programme, we supported a broad range of initiatives to help break down the barriers which prevent vulnerable children from escaping poverty. All our work has a key focus on education as the best way of equipping children with the skills they need today for a better tomorrow.



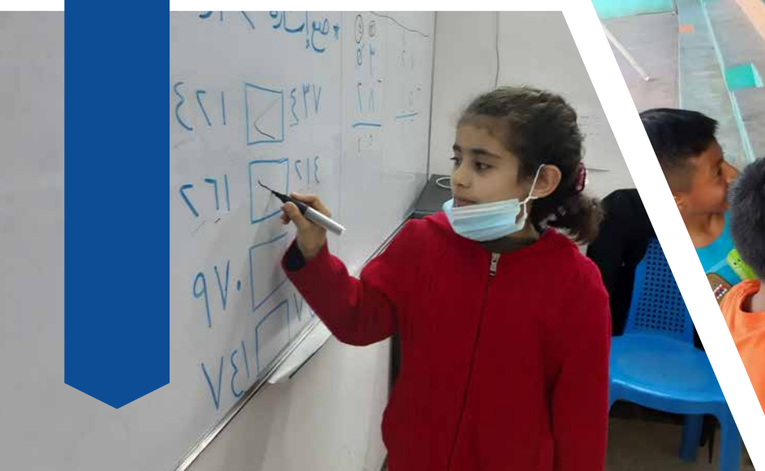
We supported children with little or no previous education to receive 'informal' schooling in Syria, Sri Lanka, Bangladesh, and India. Providing basic education, these initiatives equip children for formal schooling at government primary schools. In Kenya and India, we enabled the poorest children to receive free education at formal schools run by our partners.

In Ethiopia we supported women's self-help groups aimed at enabling women to develop alternative sources of income, become less reliant on child labour, and through improved economic stability, be equipped to send their children to school. In Myanmar, we supported rural primary school teachers and facilitated older children to attend one of the only high schools in an under-resourced remote region.

The public benefit of these activities is to ensure children can access equitable quality education.

In Soroti, Uganda, we funded a Disability Community Officer (DCO) who supported 36 children isolated because of disability.

The DCO enabled families to access medical assessment, treatment and mobility aids and to better care for their children at home. Through the formation of a local Disability Support Group the DCO raised awareness of the rights of people with disability and enabled peer-to-peer support. The DCO advocated with schools to enable children with disabilities to access education. In Rukungiri, Uganda, our programme to facilitate access to education for children with mobility difficulties enabled









13 children to access local government schools, and attend punctually and every day.

The public benefit of these activities is to provide relief for children in need because of disability and ill health, and to make families better aware of their rights, responsibilities, and services available. This in turn supports children's education, independence and well-being.

In India, 175 Dalit children received a backpack filled with school essentials, a lunchbox and water bottle.

As members of the lowest caste, Dalit children are routinely ignored, abused and exploited, despite caste discrimination being officially illegal. They often face abuse, public humiliation, segregation and discrimination at school. Each backpack bore our partner's logo to demonstrate that the child is under the protection of an organisation which will stand up for their rights. The backpacks enable children to take part in school academic activities, and to drink and eat at school without experiencing segregation.

The public benefit of these activities is to counter ethnic discrimination and to combat the demoralisation and rejection experienced by these children, and to encourage children to continue their education.

We also acted to relieve immediate distress in communities impacted by prolonged drought or a collapsing economy.

Our emergency Hunger Appeal raised over £35,000, providing emergency food supplies for projects in Sri Lanka, Lebanon, Uganda, Ethiopia and Kenya.

In Sri Lanka and Lebanon, collapsing economies led to rapid inflation, making basic goods unaffordable for the most vulnerable families. We tripled the amount available to feed 26 children living with HIV/



AIDs, supported by our partners at the Kadella Centre in Sri Lanka.

We also funded emergency food, medication and counselling for 56 families living with HIV/AIDs. Access to nutritious food is essential for those affected by HIV/AIDS, to help them to fight the virus. In Lebanon, we funded food vouchers for 50 families living in extreme poverty.

In Ethiopia, Kenya, and Uganda, prolonged drought led to fear of famine. Families with land lost crops, animals died through starvation, and food prices soared. In Uganda we provided funds for emergency food for 126 families of sponsored children in rural Soroti. In Ethiopia, 31 of the most vulnerable families supported by our partners received emergency food relief. In Kenya, we provided extra funding to support the rising costs of an existing feeding programme for particularly vulnerable children at Spurgeons Academy.

The public benefit of these activities is to provide relief for children in crises and reduce immediate distress for families experiencing short-term economic impacts on foodstuffs and medical care.

OBJECTIVE THREE

We work with vulnerable children regardless of their own faith or ethnicity, seeking justice for all children, because we believe every child is unique and precious in the eyes of God. We aim to express and share the love of God through our actions, dependent on God's faithfulness, recognising that He will provide the resources for this work.

We have developed a 'CARES' mnemonic to describe our values - Christ-centred, Authentic, Relational, Enterprising, Serving. All staff and volunteers are made aware of our CARES values and we regularly discuss CARES values as part of support and supervision meetings.

We value our prayer partners, providing a monthly prayer guide for supporters and occasional prayer days which are open to all. We promote a culture of honesty, effective communication and accountability and seek to ensure all our programmes are regularly reviewed and measures taken where improvement is needed.

We ensure that we work with international partners who share our values. We work with grassroots partners, who seek to care for their own community, providing them with oversight and resources. Their local knowledge helps us identify the most vulnerable children in their community and understand their needs. For this exchange to work, we place a high value on relationships.

We visit our partners in person and cultivate openness and honesty with them. Our Christian and organisational values are made clear at any meeting with potential partners and are included in our partnership agreements.

The public benefit of these activities is to create a charitable organisation which is open, transparent and accountable, and which seeks justice for all children.

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

for vulnerable children

Global Care Cares

Christ-Centred • Authentic • Relational • Enterprising • Serving



Achievements & Performance

Global Care has this year been operational in 16 countries, on four continents, with currently 32 projects directly serving many thousands of children and young people, plus hundreds more in temporary relief aid situations.

The countries of operation included:

- Albania
- Bangladesh
- Myanmar
- Cambodia
- Ethiopia
- Guatemala
- India
- Kenya
- Lebanon
- Malawi
- Morocco
- South Sudan
- Sri Lanka
- Syria
- Uganda
- Zambia
- Zimbabwe



Global Care also operates 2 charity shops in the Coventry and Warwickshire area of the UK.



What We Planned To Do In 2022-2023 & What We Achieved

CHARITY

Plan	Achieved
Planning for a year of celebrations marking our 40th anniversary starting in Spring 2023.	We have a large number of events planned for the celebrations of our anniversary year.
As our partner organisations navigate their way out of Covid restrictions we plan to provide extra support to ensure that as many children as possible make a successful return to education.	We have been providing extra financial support to some of our project partners to enable them to work with children to help them return to appropriate educational opportunities. With some of the older teenagers, this has meant concentrating on learning vocational skills.
Reintroduce supporter team trips to partner projects – take a UK team to our partner project in Kenya to celebrate their 20th anniversary.	A team of 12 volunteers and staff from the UK visited Kenya in Dec 2022 to celebrate with the staff and children at Spurgeons Primary school in Kenya.
Further develop our website to streamline the donation experience, and increase the number ofinterested users through more effective use of development tools like the Google Ads grant and Google Analytics.	Improvements have been made to our website to enable us to better understand the way people navigate to the site. This has helped us to tailor landing pages.
Launch a new campaign to promote our child sponsorship programme to new audiences.	All the items needed for the campaign are in place and the campaign for recruiting new sponsors is part of our 40th anniversary.



The charity undertakes a range of fundraising activities each year, including three key appeals at Lent, Harvest and Christmas, which are driven through postal and email communications with existing engaged supporters, and social media activity to reach a broader audience.

Social media activity for appeals includes, but is not limited to, paid advertising on Facebook and Instagram. In addition, the charity organises a small number of one-off fundraising events.

All these activities are undertaken following the Fundraising Code as prescribed by the Fundraising Regulator. We are registered with the Fundraising Regulator. The charity does not use any professional fundraisers.

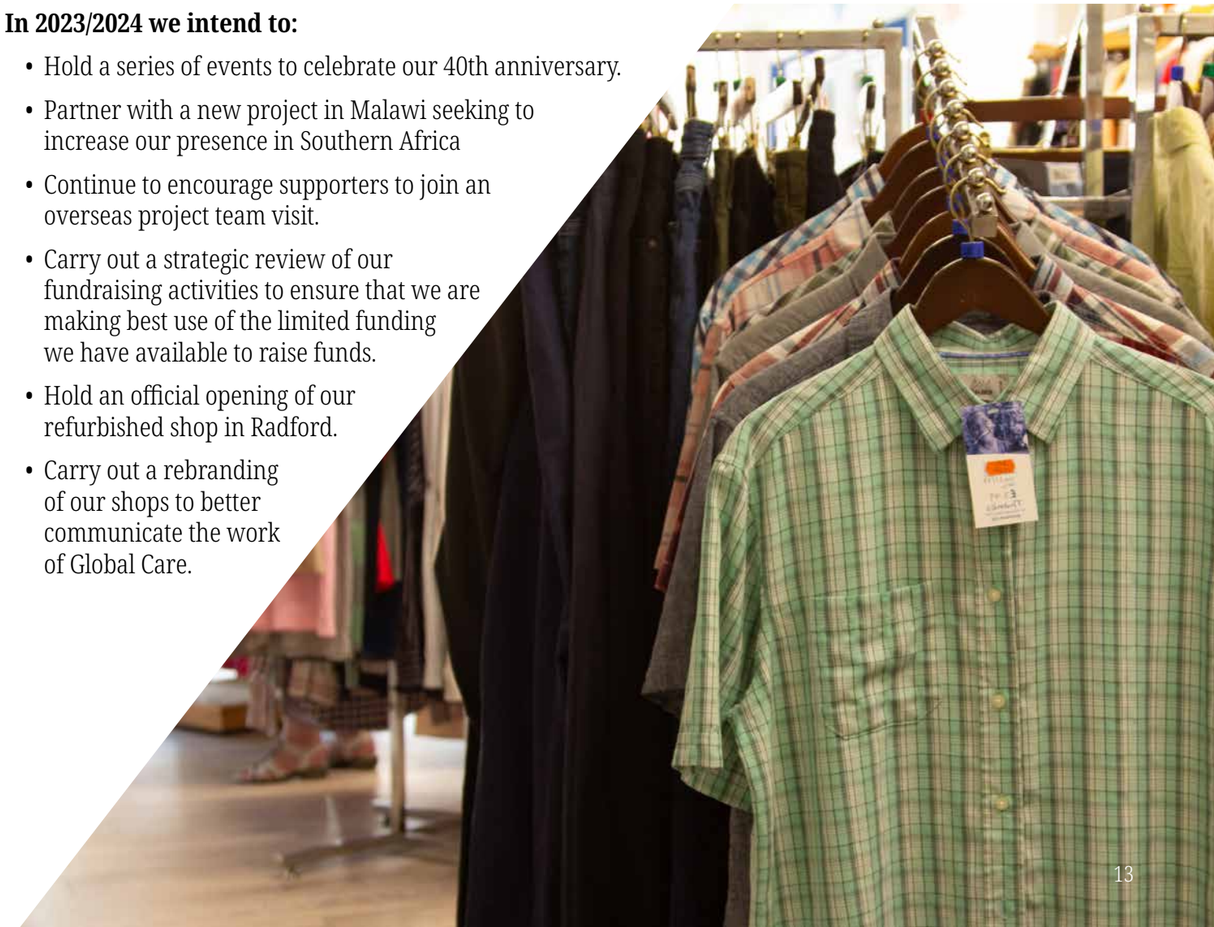
RETAIL

Plan	Achieved
Carry out a refurb of our shop in Radford to coincide with a lease extension.	The refurbishment of the Radford shop was carried out during February and March 2023.
Carry out a reorganisation of the back shop and shop floor in our shop in Bulkington.	This was completed early in the reporting period.
Carry out a recruitment campaign to increase the number of volunteers in each of our shops.	A new leaflet was designed and printed to use both in the shop and for distribution in the area immediately surrounding the two shops.
Extend the work done at our Radford shop on the use of Facebook Marketplace to our shop in Bulkington.	This was not accomplished. However the shop staff linked with a volunteer to increase the amount sold online via Ebay.

Plans for 2023-2024

In 2023/2024 we intend to:

- Hold a series of events to celebrate our 40th anniversary.
- Partner with a new project in Malawi seeking to increase our presence in Southern Africa
- Continue to encourage supporters to join an overseas project team visit.
- Carry out a strategic review of our fundraising activities to ensure that we are making best use of the limited funding we have available to raise funds.
- Hold an official opening of our refurbished shop in Radford.
- Carry out a rebranding of our shops to better communicate the work of Global Care.



Financial Review

There are a few reasons for this year's accounts showing a surplus.

1. The gift of assets from Charity 1054008 into this charity on 1st April 2022 as part of the merger.
2. There were delays in remitting funds to two projects, one in Bangladesh and the other in Sri Lanka.

    a. Bangladesh: funds were raised through the Christmas appeal in 2022 to cover the costs of a two-year project in Bangladesh ensuring children make successful returns to education after the long Covid lockdowns. There was a delay in starting it.

    b. Sri Lanka: funds were raised through the Christmas appeal in 2021 to cover the costs of a three-year project in Sri Lanka which had to be delayed because of the political instability in the country. (The project restarted in mid-2023.)

Reserves Policy

As a Christian charity, Global Care takes the position of its reserves very seriously and therefore prayerfully considers its position with regards to reserves in the continuing changing environment facing all charities.

The Trustees, in consultation with executive staff, have reviewed the reserves policy. Given the current economic environment, it is prudent that Global Care ensure that its reserves policy provides a transparent understanding of the costs required to manage the charity.

Our unrestricted funds closing balance is £214,913 which includes all the fixed assets as well as our General Fund. £145,815 was held in our Designated fund. At the time of reporting the fund was designated to:

1. support projects that will go into deficit in the coming 12 months (Ethiopia & Sri Lanka)
2. fund the training needs of overseas partners (in areas such as safeguarding, capacity building and supporting children who have experienced trauma)
3. protecting project remittances against currency fluctuations
4. fund the ongoing costs of the merger
5. ensure that any deficit in any budget can be covered without affecting project activities.

£403,532 is held as restricted funds for our project activities. This includes the gift of restricted funds from Global Care (charity No 1054008). (Please see the 'Gift of assets' note for more information). The funds do fluctuate year to year. Most of these restricted funds are clearly related to charitable activities in the countries where we fund the work to support vulnerable children.

Free Reserves

Following a review of the policies and procedures of Global Care, it was determined that a free reserve of £44,000 should be held by the charity.

Free reserves, that is unrestricted reserves excluding fixed assets, at the end of the reporting period were £170,956 of which £145,815 were held within the designated fund for specific expected future needs as designated by the trustees. (These are designated for unexpected costs that might be incurred in the UK, fluctuations in currencies and funds related to covering the costs of starting any new projects).

This leaves a free undesignated reserve of £25,141. This was considered satisfactory by the trustees as some of the future challenges are covered by the designated fund. The free reserves figure does not include any debtors as funds would be received after the year end.

Comments on Funding

Global Care met all its financial obligations, with reserves sufficient to cover any income shortfall. Its assets are available and considered adequate to meet all of its obligations, following an examination of each fund. There are no material transactions other than those disclosed in the accounts.

Many donors come from the Coventry area but we do have a wider national appeal with significant support bases in the North East and North West of England. Besides the UK trust income that we are granted all our funds come from either churches, groups, or individuals. We also have two charity shops which generate income for the charity.

Risk Policy

The Trustees have identified the risks that might affect the charity, and review the charity's policies and procedures regularly to minimise any risks identified.









Structure, Governance & Management

The charity is a company limited by guarantee and registered with the Charity Commission (number 01142624).

On 1 April, 2022 Global Care merged with Global Care Volunteers, by way of gift of net assets from Global Care to Global Care Volunteers, and the charity was renamed to Global Care International. The merged charity is trading as Global Care International. The Code of Governance and Articles of Association were also revised and updated to better reflect best practise.

Most of the costs and activities of previous years (premerger) were in the charity Global Care (Charity no 1054008) and are not included in the comparison figures of these accounts.

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

J Scott (Resigned 14 May 2022)

J Patrick (Resigned 18 February 2023)

H Tucker

K Parr

K McCann

S Matejtschuk

J Foss

J Edwards

Trustees are appointed by invitation from the Board of Trusees, on the advice and recommendation of the CEO. The CEO undertakes initial enquiries and selection of candidates on behalf of the trustees on the basis of their suitability, personal qualities, specific knowledge and the expertise which they can offer to the charity.

Candidates usually meet the Trustees informally in the first instance and then attend as 'observers'. They are then formally selected and invited to join the Board. New Trustees are invited to the charity's headquarters to meet management staff and to familiarise themselves with all aspects of the charity's work.

New Trustees are encouraged and invited to attend external seminars, workshops and courses concerning their work as charity Trustees.

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

The Board of Trustees remain responsible for all the ultimate strategic decisions of the charity, having regard to the policies of the Charity Commission and on the advice of the Chief Executive Officer and senior management staff. The Trustees fully recognise and accept all of the legal and financial responsibilities and are kept fully informed of charity law changes.

The Board normally meets three times a year and on other occasions as required. One of the meetings wasvia MS Teams and two were held a at the charity's headquarters.

The Board is served by its Chief Executive (who is also the Trust's Executive Secretary of Global Care) and also by a Minutes Secretary. Overall day to day operational/management decisions are taken by the Chief Executive and the senior management team.

Considerable authority has been delegated to the Chief Executive for the overall management of the Charity however the Trustees retain ultimate accountability and responsibility for major financial matters and strategic developments.

The Trustees ensure, by means of its Finance Sub-Committee (which meets additionally three times annually)that the charity keeps proper accounting records which disclose the financial position of the charity.

All Trustees are provided with quarterly financial 'Management accounts' and approve the Annual Budget proposals. These are scrutinised beforehand by the Finance Sub-Committee who also monitor and control the charity's financial affairs in detail for the Trustees. They are also assisted in the preparation of the Annual Report and Financial Statements by the charity's staff.

The Trustees annually appoint an Auditor for the charity.

The full Board of Trustees remains ultimately responsible and accountable for all major decisions, policy approval and all financial matters.

Each year the trustees review the salaries of all staff.

Reviews are carried out of any salary increases being made in the Private sector and Public sector. This is used as a basis for setting any salary increases.

The salary increases are agreed upon during February and March and are implemented from the first of April.

Auditors

Burgis & Bullock were appointed as auditor to the company and a resolution proposing that they be reappointed will be put at a General Meeting.

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

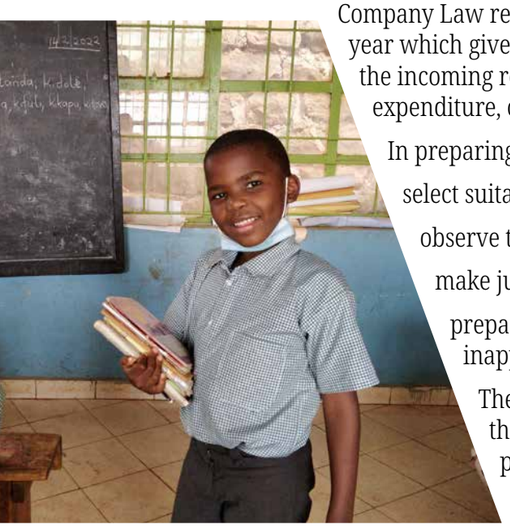
K Parr
Trustee

Monday 7 December 2023
Date



Statement of Trustees' Responsibilities

The trustees, who are also the directors of Global Care International for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).



Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the Charities SORP;

make judgements and estimates that are reasonable and prudent; and

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.





Independent Auditor's Report

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

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

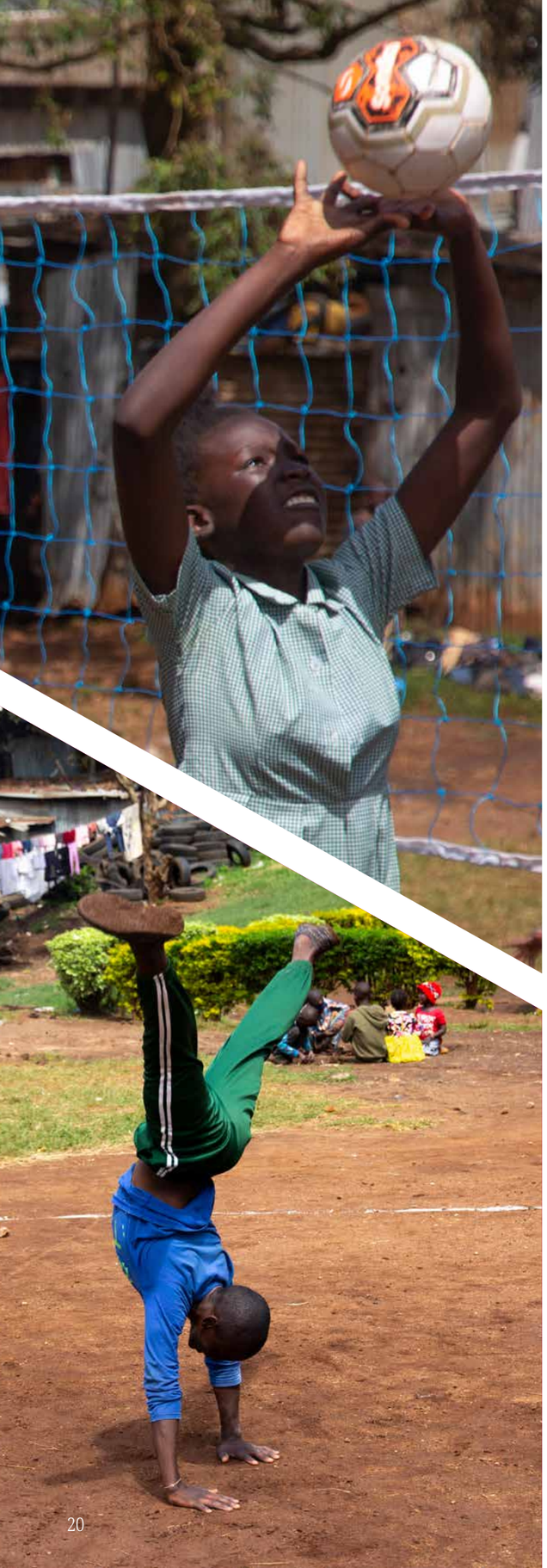
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other information

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



material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 charitable company 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.

We gained an understanding of the legal and regulatory framework applicable to the Charity and the industry in which it operates and assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

Based on our understanding of the Charity and industry we identified that the principal risk of noncompliance with laws and regulations related to breaches of Health & Safety, GDPR, Safeguarding, Charities Act 2011, UK Tax Legislation, UK Employment Law, Fundraising Regulations and Charity Retail Regulations.

We also evaluated management incentive and opportunities for fraudulent manipulations of the financial statements.

Audit procedures performed included:

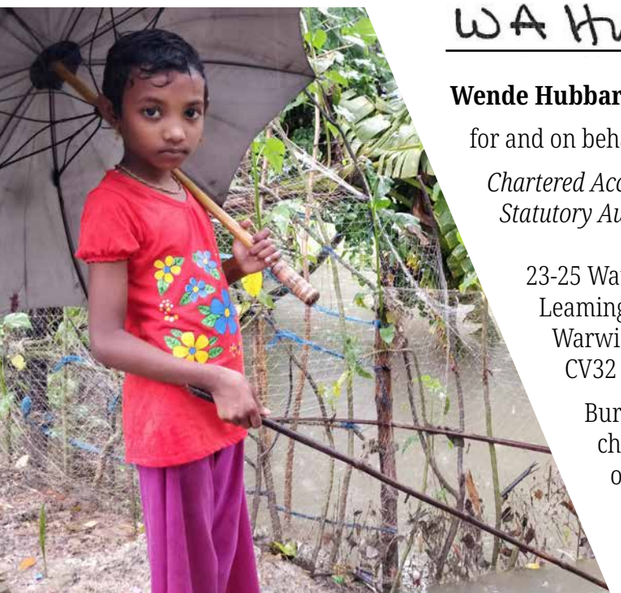
- Identifying and assessing the design effectiveness of controls in management have in place to prevent and detect fraud.
- Challenging assumptions and judgments made by management in their significant accounting estimates and assessing if these indicate evidence of management bias.
- Reviewing the accounting records for large and unusual bank payments and journal entries and testing any identified and in particular the rationale for any transactions outside the charity's normal course of business.
- Reviewing minutes for evidence of good governance.











- Testing a sample of debit entries in the profit and loss account to check they are bona-fide charitable costs.
- Testing a sample of bank payments to source documentation.
- Discussions with management, including consideration of known or suspected incidences of noncompliance with laws and regulation and fraud.

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

Other matters

The comparative year information has not been audited.

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.

W A Hubbard

Wende Hubbard FCCA (Senior Statutory Auditor)

for and on behalf of Burgis & Bullock

Chartered Accountants
Statutory Auditor

23-25 Waterloo Place
Leamington Spa
Warwickshire
CV32 5LA

Burgis & Bullock 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 Including Income and Expenditure Account

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £
Income and endowments from:						
Donations and legacies	3	18,397	51,507	639,943	709,847	11,423
Other trading activities	4	84,297	-	-	84,297	81,345
Investments	5	419	-	-	419	586
Other income	6	179,120	183,109	434,621	796,850	-
Total income		282,233	234,616	1,074,564	1,591,413	93,354
Expenditure on:						
Raising funds	7	134,825	-	3,034	137,859	81,587
Charitable activities	8	257,130	7,023	507,430	771,583	-
Total expenditure		391,955	7,023	510,464	909,442	81,587
Net (outgoing)/incoming resources before transfers		(109,722)	227,593	564,100	681,971	11,767
Gross transfers between funds	13	242,346	(81,778)	(160,568)	-	-
Net income for the year/ Net movement in funds		132,624	145,815	403,532	681,971	11,767
Fund balances at 1 April 2022		82,289	-	-	82,289	70,522
Fund balances at 31 March 2023		214,913	145,815	403,532	764,260	82,289

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Balance Sheet

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	**14**		189,772		37,432
Current assets					
Debtors	**15**	15,968		6,505	
Cash at bank and in hand		582,175		40,140	
		598,143		46,645	
Creditors: amounts falling due within one year	**16**	(23,655)		(1,788)	
Net current assets			574,488		44,857
Total assets less current liabilities			764,260		82,289
Income funds					
Restricted funds	**17**		403,532		-
Unrestricted funds					
Designated funds	**18**	145,815		-	
General unrestricted funds		214,913		82,289	
			360,728		82,289
			764,260		82,289

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on *Monday 7 December 2023*

S Matejtschuk

Trustee
Company registration number 07560813

Statement of Cash Flows

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash absorbed by operations	**23**		(31,606)		(12,195)
Investing activities					
Cash received on gift of assets		578,771		-	
Purchase of tangible fixed assets		(5,549)		-	
Investment income received		419		586	
Net cash generated from investing activities			573,641		586
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			542,035		(11,609)
Cash and cash equivalents at beginning of year			40,140		51,749
Cash and cash equivalents at end of year			582,175		40,140

Notes to the Financial Statement

I. ACCOUNTING POLICIES

Charity Information

Global Care International is a private company limited by guarantee incorporated in England and Wales.

The registered office is 2 Dugdale Road, Coventry, CV6 1PB.

I.1 Accounting convention

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

The financial statements are prepared in sterling, which is the functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £.

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

I.2 Going concern

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

I.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

I.4 Income

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

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

I.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

I.6 Tangible fixed assets

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

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

Freehold buildings	SL over 75 years
Computers	SL over 2 - 5 years

Freehold land is not depreciated.

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

I.7 Impairment of fixed assets

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

I.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

I.9 Cash and cash equivalents

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

I.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

I.11 Employee benefits

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

Termination benefits are recognised immediately

as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

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

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

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

Key sources of estimation uncertainty

Contribution to supported costs

The 28% is based on previous experience of the amount of overheads required to be allocated to restricted funds in order to cover costs.

3. DONATIONS AND LEGACIES

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total Unrestricted funds general 2023 £	Total Unrestricted funds general 2022 £
Donations and gifts	17,896	51,507	595,986	665,389	540
Grants	-	-	-	-	10,668
Income from Trusts	501	-	43,957	44,458	215
	18,397	51,507	639,943	709,847	11,423

4. OTHER TRADING ACTIVITIES

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Shop income	83,725	81,345
Trading activity income: other	572	-
Other trading activities	84,297	81,345

5. INVESTMENTS

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Rental income	-	586
Bank interest	419	-
	419	586

6. OTHER INCOME

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Gift of assets	179,120	183,109	407,243	769,472	-
Volunteer trips	-	-	27,378	27,378	-
	179,120	183,109	434,621	796,850	-

7. RAISING FUNDS

	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £	Total Unrestricted funds general 2022 £
Fundraising and publicity				
Advertising	28,449	3,034	31,483	-
Trading costs				
Operating charity shops	47,324	-	47,324	30,938
Staff costs	53,858	-	53,858	45,754
Governance costs	5,194	-	5,194	4,895
Trading costs	106,376	-	106,376	81,587
	134,825	3,034	137,859	81,587

8. CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	208,736	-
Depreciation and impairment	9,729	-
Travel overseas	38,399	-
Travel UK	1,945	-
Marketing information and communication	13,716	-
Information and education	2,295	-
Legal and professional	14,814	-
Property costs and supplies	18,977	-
Other staff costs	1,355	-
Payments to international partners	443,719	-
	753,685	-
Share of governance costs (see note 9)	17,898	-
	771,583	-
Analysis by fund		
Unrestricted funds - general	257,130	-
Unrestricted funds - designated	7,023	-
Restricted funds	507,430	-
	771,583	-

9. SUPPORT AND GOVERNANCE COSTS

9 **Support and governance costs**

	Support costs	Governance costs	2023	2022
	£	£	£	£
Staff costs	-	11,084	11,084	-
Audit fees	-	4,950	4,950	508
Legal and professional	-	4,274	4,274	3,111
Charitable donations	-	600	600	641
Printing, postage and stationary	-	184	184	217
Telephone and fax	-	297	297	418
Other costs	-	1,703	1,703	-
	-	23,092	23,092	4,895
Analysed between				
Trading	-	5,194	5,194	4,895
Charitable activities	-	17,898	17,898	-
	-	23,092	23,092	4,895

Governance costs includes payments to the auditors of £4,950 (2022 – £nil) for audit fees.

10. TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, in respect of their role as a trustee.

II. EMPLOYEES

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	13	4

Employment costs	2023 £	2022 £
Wages and salaries	234,460	45,412
Social security costs	11,501	342
Other pension costs	27,717	-
	273,678	45,754

The increase in the number of employees and the wages and salaries costs is due to the transfer of staff from Global Care to Global Care International at 1st April 2022.

Key Management Personnel costs: Remuneration, including pension contributions,employer's national insurance contributions and contractor payments, of key management personnel totalled £180,011.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2023 Number	2022 Number
£60,001 to £70,000	1	-

I2. TAXATION

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

I3. TRANSFERS

During the year transfers where made from the restricted funds to the general unrestricted fund. This relates to the 28% of income each fund contributes to the general running costs of the charity.

In addition £43,700 was transferred from the Designated Response fund to general unrestricted funds to cover the costs of running the charity.

Finally 72% of income received and included in the "where the need is greatest" designated fund was transferred to the various restricted funds, as agreed by the trustees.

I4. TANGIBLE FIXED ASSETS

	Freehold land and buildings	Computers	Total
	£	£	£
Cost			
At 1 April 2022	37,432	-	37,432
Additions	-	5,549	5,549
Gifted from Global Care	147,934	8,586	156,520
Disposals	-	(569)	(569)
At 31 March 2023	185,366	13,566	198,932
Depreciation and impairment			
Depreciation charged in the year	5,351	4,378	9,729
Eliminated in respect of disposals	-	(569)	(569)
At 31 March 2023	5,351	3,809	9,160
Carrying amount			
At 31 March 2023	180,015	9,757	189,772
At 31 March 2022	37,432	-	37,432

I5. DEBTORS

Amounts falling due within one year:	2023 £	2022 £
Other debtors	4,808	1,752
Prepayments and accrued income	11,160	4,753
	15,968	6,505

I6. CREDITORS

Amounts falling due within one year:	2023 £	2022 £
Other taxation and social security	4,337	342
Trade creditors	9,068	1,107
Other creditors	3,210	-
Accruals and deferred income	7,040	339
	23,655	1,788

I7. RESTRICTED FUNDS

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

	Movement in funds		Movement in funds			
	Incoming resources	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£
Albania	-	-	3,208	(4,001)	(1,212)	(2,005)
Bangladesh	-	-	83,307	(14,351)	(1,349)	67,607
Burma	-	-	14,326	(4,745)	(1,586)	7,995
Cambodia	-	-	10,029	(2,394)	(2,417)	5,218
Ethiopia	-	-	40,879	(22,325)	(5,546)	13,008
Guatemala	-	-	40,248	(23,253)	(8,622)	8,373
India	-	-	126,976	(78,539)	(26,601)	21,836
Kenya	-	-	131,659	(88,268)	(31,883)	11,508
Lebanon	-	-	43,287	(21,081)	(5,234)	16,972
Morocco	-	-	2,474	(1,829)	(711)	(66)
South Sudan	-	-	6,423	(11)	(343)	6,069
Sri Lanka	-	-	97,041	(24,295)	(3,797)	68,949
Uganda	-	-	263,344	(127,084)	(49,384)	86,876
Zambia	-	-	19,969	(18,762)	(3,265)	(2,058)
Zimbabwe	-	-	17,548	(9,339)	(1,888)	6,321
Spurgeons income	-	-	3,808	-	-	3,808
Children at risk	-	-	99,715	(45,657)	(12,074)	41,984
Emergency relief fund	-	-	52,044	(21,492)	(7,125)	23,427
40th anniversary 2023	-	-	18,279	(3,038)	2,469	17,710
	-	-	1,074,564	(510,464)	(160,568)	403,532

Incoming resources includes the gift of restricted assets from Global Care (charity No 1054008). Please ee the 'Gift of assets' note for more information.

The funds do fluctuate year to year. Most of these restricted funds are clearly related to charitable activities in the countries that are named. Of important note this year are the funds held against these country activities;

1. Bangladesh – funds were raised through the Christmas appeal in 2022 to cover the costs of a two year project in Bangladesh ensuring children make successful returns to education after the long Covid lockdowns. There was a delay in starting it.
2. Sri Lanka – funds were raised through the Christmas appeal in 2021 to cover the costs of a three year project in Sri Lanka which had to be delayed because of the political instability in the country. (The project restarted in mid 2023.)
3. Uganda – this is the country where we have the most project activities therefore we need to carry forward significant funds from year to year to ensure continuity for all of the programmes. These funds also contains a one off donation of £15,000 given to help the refurbishment of one of the buildings at the Global Care Uganda site in Soroti.
4. Children at Risk fund – This is an intervention fund which helps us act immediately. We use it to react in a crisis, to make up shortfalls in funding to project activities, support urgent medical needs and to establish new initiatives.
5. Emergency relief funds – this fund is used to support project activity related to emergency situations – for example: natural disasters, during times of unexpected political or military instability. This fund helps projects support the children and families they work with at times of extreme crisis without delay.
6. 40th Anniversary Fund – this is a fund set up to keep the donations and grants related to our 40th anniversary. This fund will be used to support project activities related to girls over the next 2 years.

I8. DESIGNATED FUNDS

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

	Movement in funds		Movement in funds			
	Incoming resources	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£
Designated response	-	-	151,676	(7,023)	(44,708)	99,945
Where need is greatest	-	-	82,940	-	(37,070)	45,870
	-	-	234,616	(7,023)	(81,778)	145,815

The Designated Response fund is reviewed regularly by the trustees and transfers made to restricted and unrestricted funds when the need arises. At the time of reporting the fund was designated to (a) support projects that will go into deficit in the coming 12 months (Ethiopia & Sri Lanka) (b) fund the training needs of overseas partners (in areas such as safeguarding, capacity building and supporting children who have experienced trauma) (c) protecting project remittances against currency fluctuations (d) fund the ongoing costs of the merger (e) ensure that any deficit in any budget can be covered without affecting project activities.

The Where Need Is Greatest fund has been set up to house donations received, that the trustees have designated to use against specific restricted funds in the future, when required. A transfer was made from this fund to the restricted funds during the year, to support certain projects.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Total Unrestricted funds 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	189,772	-	-	189,772	37,432
Current assets/(liabilities)	25,141	145,815	403,532	574,488	44,857
	214,913	145,815	403,532	764,260	82,289

On 1 April, 2022 Global Care merged with Global Care Volunteers to form Global Care International. The difference in the totals of unrestricted funds for 2022 and 2023 is largely related to the merger.

20. OPERATING LEASE COMMITMENTS

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	13,371	13,893
Between two and five years	52,247	29,618
In over five years	19,479	14,500
	85,097	58,011

21. RELATED PARTY TRANSACTIONS

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Donation 2023 £	2022 £
Trustee	2,264	540
	2,264	540

During the year £2,264 was paid to Anthony Collins Solicitors LLP for legal services. Trustee Helen Tucker is a partner of Anthony Collins Solicitors LLP.

22. GIFT OF ASSETS FROM GLOBAL CARE

On 1 April 2022 the assets, liabilities and activities of Global Care (charity no 1054008) were gifted to the charity Global Care International (formerly known as Global Care Volunteers Limited).

Net assets gifted	Fair Value £
Fixed assets	156,520
Debtors	47,524
Cash and cash equivalents	578,771
Creditors	(13,343)
Total identifiable net assets	769,472
Value of gifted assets reported in Other Income	(769,472)

In arriving at the fair value of the net assets gifted a number of adjustments were made to correct prior year accounting errors.

The adjustments decreased deferred income by £126,125, decreased fixed assets by £42,270 and `increased debtors by £39,203.

23. CASH GENERATED FROM OPERATIONS

	2023 £	2022 £
Surplus for the year	681,971	11,767
Adjustments for:		
Investment income recognised in statement of financial activities	(419)	(586)
Depreciation and impairment of tangible fixed assets	9,729	-
Gift of assets	(769,472)	-
Movements in working capital:		
Decrease in debtors	38,061	1,127
Increase/(decrease) in creditors	8,524	(24,503)
Cash absorbed by operations	(31,606)	(12,195)

24. ANALYSIS OF CHANGE IN NET FUNDS

The charity had no debt during the year.

Our Disability Outreach project helps children and young people with disabilities who are isolated and stigmatised. By providing aids, improving access to medication and treatment, and connecting families to services and peer support, our team is having a profound impact on some very disadvantaged young lives.



Mum of seven Tshey is the proud owner of a small shop, which provides for her family. It all started with just a small sum in savings.

In a rural Ethiopian community where many families live a precarious existence surviving on subsistence agriculture, increasingly at the mercy of unpredictable weather patterns, Tshey's relative stability – and entreprenurial spirit – stand out.

It wasn't always like this. Tshey's life changed thanks to a women's self-help group (SHG) led by our Ethiopian partners, which introduced her to the concept of saving.





Sixteen year-old *Nelson is just one of almost 40 children and young people supported by the Disability Outreach project in its first 12 months. He says the team have transformed his life.

Nelson became blind after contracting measles as a young child. When his parents died, he moved to live with his elderly grandmother. His brother left school to support them both by making groundnut paste to sell in the market.



"Before our group started, I did not have any knowledge about savings," says Tshey. *"But they called us together and trained us. I was amazed and started saving using their example. And not only to save, but they allowed us to borrow from them.*

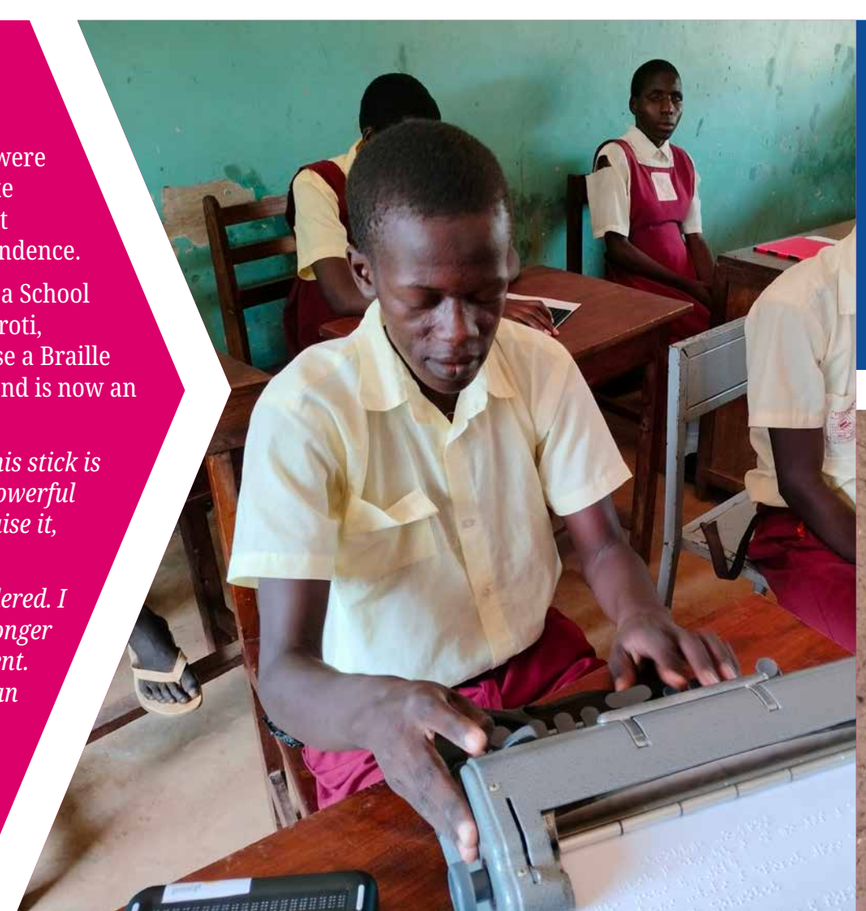
Our Disability Outreach team referred Nelson for assessment, which recommended medication and a white cane, both of which were provided by the project. The white cane was a revelation to him, as it enabled him to regain his independence.

The team also enrolled Nelson at a School for the Blind near his home in Soroti, Uganda. Nelson had learned to use a Braille typewriter in less than a month and is now an outstanding student.

Nelson says, *"I have learnt that this stick is not just merely a stick but it's a powerful and respected tool. Whenever I raise it, even a big truck stops.*

I find myself respected and considered. I have full access, I can visit, I no longer have painful eyes, I am independent. I attend my class regularly and can participate, I have the hope to achieve my career dream.

This has been a breakthrough in my life."



"I saved 50Birr (75p) per week at the group. I borrowed 3000Birr (£45) at first, next I borrowed 7000Birr (£105) We pay back in six months and all I borrowed I paid back. Now my business has grown, I save 200Birr (£3) each week, all towards my children's expenses."





Read more impact stories on our blog



Global Care, 2 Dugdale Road, Coventry CV6 1PB
030 030 21 030 | info@globalcare.org |globalcare.org
@GlobalCareInt | @globalcareuk
Registered charity no. 1142624 | Company no. 07560813

GLOBAL CARE INTERNATIONAL

England & Wales - Charity number 1142624

Accounts

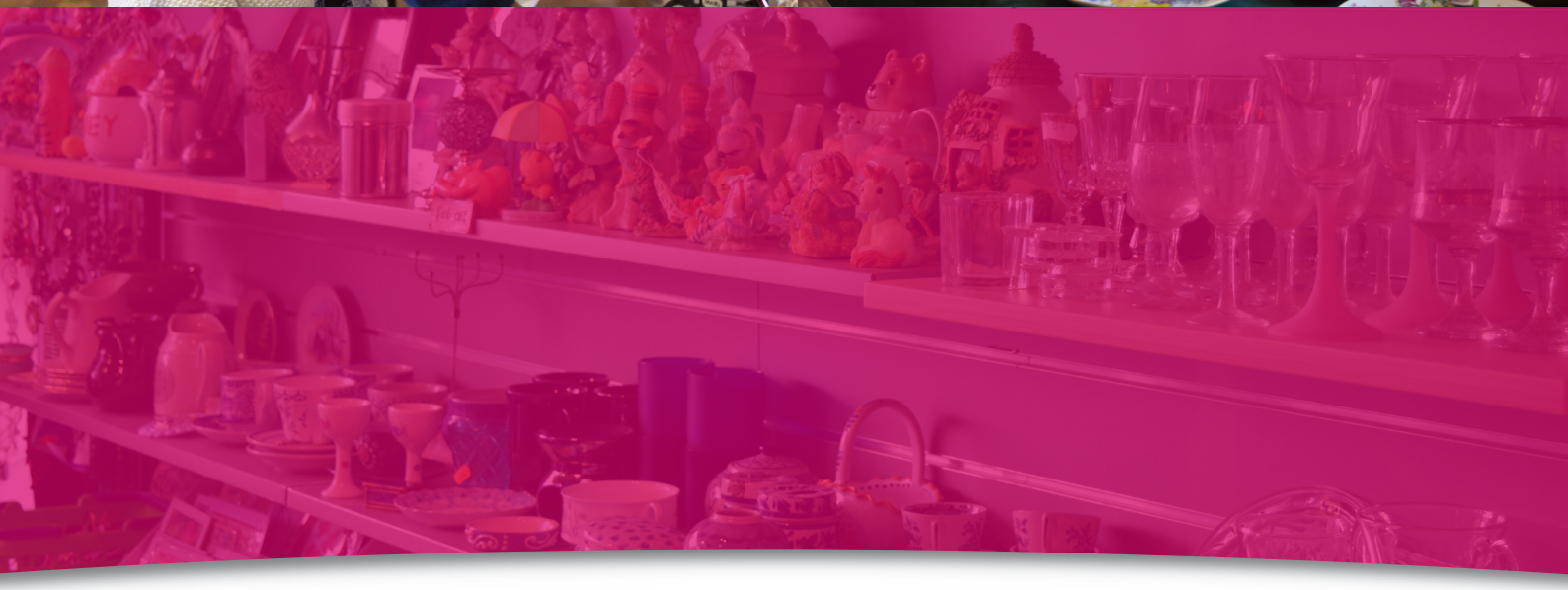
ANNUAL REPORT AND FINANCIAL STATEMENTS

of the Trustees of Global Care Volunteers Limited

For the year ending
31st March, 2022







for vulnerable children

Global Care Volunteers

The Annual Report and Financial Statements of the Trustees of Global Care Volunteers Limited

For the year ending 31st March, 2022

1. The annual report of the Trustees

	Page
Who are Global Care Volunteers?	3
Structure, Governance & Management	4
Report on activities relating to objectives	5
Locations	6
What we did in 2021/22	6
What we are intending to do in 2022/23	6
Risk policy	7
Reserves and investments policy	7
Fixed assets	7
External Examiner	7
2. Profit and loss account	8
3. Balance sheet	9
4. Notes to the accounts	10-14
5. Examiner's report	15

The Annual Report of the Board of Trustees 2021/2022

The Board of Trustees of Global Care Volunteers present their Annual Report, together with the Financial Statements, for the year from 1st April 2021 to 31st March 2022.

Who are Global Care Volunteers?

Contact

Global Care Volunteers

2 Dugdale Road

Coventry CV6 1PB

Web: www.globalcare.org

Email: info@globalcare.org

Phone: 030 030 21 030

Registered Charity No. 1142624

Registered Company No. 7560813

Board of Trustees/Directors

John Scott Chair & Compliance

Mark Curran Project & Financial Management (retired May 2021)

Jayne Edwards joined September 21

Jonathan Foss

Sue Matejtschuk

Kathryn McCann

Reverend Keith Parr Pastoral joined September 21

James Patrick

Helen Tucker joined September 21

Patrons

Barry & Margaret Mizen

Cyrus Christie

Chief Executive & Executive Secretary to the Trust

John White

Structure, Governance & Management

Governing Document

The Charity is governed under Articles of Association adopted in January 2012.

Appointment of Trustees

Trustees are appointed by invitation from the Board of Trustees, on the advice and recommendation of the CEO. The CEO undertakes initial enquiries and selection of candidates on behalf of the trustees on the basis of their suitability, personal qualities, specific knowledge and the expertise which they can offer to the charity. Candidates usually meet the Trustees informally in the first instance and then attend as 'observers'.

They are then formally selected and invited to join the Board. New Trustees are invited to the charity's headquarters to meet management staff and to familiarise themselves with all aspects of the charity's work.

New Trustees are encouraged and invited to attend external seminars, workshops and courses concerning their work as charity Trustees.

The Responsibilities of Trustees

The Board of Trustees remain responsible for all the ultimate strategic decisions of the charity, having regard to the policies of the Charity Commission and on the advice of the Chief Executive Officer and senior management staff. The Trustees fully recognise and accept all of the legal and financial responsibilities and are kept fully informed of charity law changes.

The Board normally meets for a half a day three times a year and on other occasions as required. Two of the meeting were via MS Teams and one at the charity's headquarters.

The Board is served by its Chief Executive (who is also the Trust's Executive Secretary of Global Care) and also by a Minutes Secretary.

Overall day to day operational/management decisions are taken by the Chief Executive and the senior management team. Considerable authority has been delegated to the Chief Executive for the overall management of the Charity however the Trustees retain ultimate accountability and responsibility for major financial matters and strategic developments.

The names of the Trustees who served from 1st April 2021 to 31st March 2022, all of whom are non-executive, are set out in Section A of this Report. The Trustees have received no remuneration for their services. The Trustees appreciate that charity law requires them to provide comprehensive financial statements for each financial year, together with a Report of the Activities which gives a true and fair view of the state of affairs of Global Care Volunteers both financially and of its charitable activities, according to its Trust Deed.

The Trustees ensure, by means of its Finance Sub-Committee (which meets additionally three times annually)that the charity keeps proper accounting records which disclose the financial position of the charity. All Trustees are provided with quarterly financial 'Management accounts' and approve the Annual Budget proposals. These are scrutinised beforehand by the Finance Sub-Committee who also monitor and control the charity's financial affairs in detail for the Trustees. They are also assisted in the preparation of the Annual Report and Financial Statements by the charity's staff. The Trustees annually appoint an External Examiner for the charity. The full Board of Trustees remains ultimately responsible and accountable for all major decisions, policy approval and all financial

matters.

Report on Activities Relating to Objectives

Objective 1:

The promotion of the voluntary sector for the public benefit, in particular but not exclusively, by the following means:

(a) Promoting, encouraging and supporting volunteering and community involvement by individuals

(b) Providing opportunities for individuals to volunteer

(c) Providing advice, assistance and training for volunteers

(d) Raising awareness of the needs of poor, sick, distressed, vulnerable and under-educated persons and communities in the United Kingdom and throughout the world In order to promote volunteering, we continue to work to develop positive relationships with relevant agencies in Coventry and Warwickshire.

We have continued to provide opportunities for individuals to volunteer in our three shops and also offer office-based volunteer opportunities. We also offered short-term volunteer placements to people who have been out of work for some time, to enable them to improve and renew their workplace skills and habits. We have over 30 volunteers supporting the work of the charity in differing roles. (Some examples of how volunteers have benefitted from their support of Global Care Volunteers are included at the end of this report.)

We raise awareness of the needs of disadvantaged people and communities through promoting the work of Global Care through our shops, and by ensuring our volunteers are equipped to speak confidently about this work to members of the public. Each shop also includes an Information Point, where relevant leaflets about the work of Global Care are on display and readily available.

Objective 2:

The relief of those in need by reason of poverty, discrimination, maltreatment, youth, ill-health, disability or other disadvantage

We have chosen to support the work of Global Care in their support of vulnerable children around the world. Staff and volunteers at each shop undertake additional fundraising in order to sponsor a child in one of Global Care's overseas projects. Children sponsored by shops are from Cambodia and Uganda. Information about both the child and the project are displayed in the shop. As the shops were closed for much of the reporting period, staff and volunteers carried out additional fundraising during the run up to Christmas for goats and pigs for families of children living with disabilities in Uganda.

Objective 3:

To carry out all the charity's activities in a manner which manifests the Christian ethos and values of the charity for the public benefit, both in the United Kingdom and worldwide

We make our Christian ethos clear to all prospective staff and volunteers, to ensure they are comfortable working in such an environment. However we also make it clear that we are not an exclusive agency, and that people of any faith, or none, are welcome to volunteer with us. We start all meetings with prayer, and we do not open for trading on Sundays.

Locations

During the review period GCV ran charity shops in the following locations:

Radford in Coventry; Kenilworth and Bulkington in Warwickshire.

What we planned to do in 2021/22

- Reopen the shops as soon as the government allows us to. We will retain the Covid-Secure measures until we are 100% sure we can run the shops without causing our staff, volunteers or customers any additional risk by removing them. We were able to reopen the shops as soon as the government gave permission to do so. We found that our Covid-Secure measures were greatly appreciated by our staff, volunteers and customers.
- Extend the work done at our Radford shop on the use of Facebook Marketplace to our shop in Bulkington. We were not able to achieve this during the reporting period
- When the lease for the Kenilworth shop comes to an end on 31st May we will hand the property back to the landlord. Working with the landlord's agent we were able to give up the lease of the Kenilworth shop as planned on 31st May 2021.
- Seek to take part in the Kick Start scheme, training young people in retail and admin skills. We were able to take on six Kick Start placements. Each of them was given full training and we are thrilled that all but one of those who moved on during this reporting period either moved on to other employment opportunities or fulltime education
- Having investigated the possibility of merging with the charity Global Care we are now planning to go ahead, giving a better legal structure for future development whilst retaining our commitment to developing volunteerism in support of vulnerable children around the world. The merger of Global Care and Global Care Volunteers took place on the 1st of April 2022. Although the official name of the merged charity is Global Care International the working title remains Global Care

What we are intending to do in 2022/2023

- Carry out a refurb of our shop in Radford to coincide with a lease extension.
- Carry out a reorganisation of the back shop and shop floor in our shop in Bulkington.
- Carry out a recruitment campaign to increase the number of volunteers in each of our shops.
- Extend the work done at our Radford shop on the use of Facebook Marketplace to our shop in Bulkington.

Risk policy

The Trustees have identified the risks that might affect the charity, and review the charity's policies and procedures regularly to minimise any risks identified.

Reserves and investments policy

The Trustees consider it necessary to hold a balance of reserves, to cover fluctuations in receipts. Therefore it is considered that cash deposit is the most appropriate investment for the charity.

Fixed assets

Details of all assets held on behalf of other charities and all changes in fixed assets are disclosed in the notes to the accounts.

External Examiner

The Charity is exempt from audit, therefore an external examiner Mr Tom Sydney has been appointed.

Signed on behalf of the Trustees



John White

Executive Secretary to the Trust

PROFIT AND LOSS ACCOUNT
for the year ended 31 March 2022

	2022 £	2021 £
Turnover	92768	107609
Cost of sales	4009	2471
Gross profit	88759	105138
Other operating income	586	5167
	89345	110305
Administrative expenses	77578	72556
Profit on ordinary activities before taxation	11767	37749
Taxation		
Retained profit for the year	11767	37749

There are no unrecognised gains or losses to be declared.
The attached notes form an integral part of these financial statements.

BALANCE SHEET
as at 31 March 2022

	Note	2022 £	2021 £
FIXED ASSETS	3	37432	37432
CURRENT ASSETS			
Debtors	4	4753	7632
Cash at bank and in hand		40140	51749
		44893	59381
CURRENT LIABILITIES			
Creditors due within one year	5	36	26291
NET CURRENT ASSETS		44857	33090
Total assets less current liabilities		82289	70522
Creditors due after one year			
NET ASSETS		82289	70522
FUNDS OF THE CHARITY			
Reserves		37432	37432
Profit & Loss account		44857	33090
		82289	70522

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accord with appropriate Accounting Standards.
For the year ended 31 March 2022 the company was entitled to exemption under section 477 Companies Act relating to small companies.
The members have not required the company to obtain an audit under section 476 Companies Act 2006
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the Board on and signed on its behalf



14 May 2022 John Scott
Director and Chair of Trustees

NOTES TO THE ACCOUNTS

1. Accounting Policies

Basis of preparation
The financial statements have been prepared under the historical cost convention and in accord with appropriate Accounting Standards.

Turnover
Turnover represents amounts chargeable, net of VAT, in respect of the sale of goods and services to customers

Depreciation
Depreciation is calculated to write off the cost of tangible assets, less any residual value, over their expected useful life; at 25% per annum on the straight line basis
Shop fittings relating to shops that close during the year are written off in full.

Hire purchase and leasing
Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

NOTES TO THE ACCOUNTS

		2022 £	2021 £
2	Operating Profit is stated after charging:		
	Depreciation	0	0

3 Tangible Fixed Assets

	Land & buildings £	Fixtures & equipment £	Total £
Cost			
At 1 April 2021	37432	16680	54112
Additions			
Disposals			
At 31 March 2022	37432	16680	54112
Depreciation			
At 1 April 2021	-	16680	16680
Charge for the period			
On disposals			
At 31 March 2022	-	16680	16680
Net Book Value			
At 1 April 2021	37432	0	37432
At 31 March 2022	37432	0	37432

		2022 £	2021 £
4	Debtors		
	Other debtors	4753	7632
	Aggregate of debtors falling due in over one year	-	-
5	Creditors due within one year		
	Other creditors	36	26291

6 Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the company in the event of liquidation.

7 Reserves

	Other Reserves	Profit and Loss account	Total
At 1 April 2021	37432	33090	70522
Profit for the year		11767	11767
At 31 March 2022	37432	44857	82289

Detailed Profit and Loss Account
for the year ended 31 March 2022

	2022 £	2021 £
Turnover	92768	107609
Cost of sales	4009	2471
Gross profit	88759	105138
Gross profit %	95.7%	97.7%
Other operating income	586	5167
Administrative expenses		
Employment costs	45754	31040
Establishment costs	25111	36751
General administrative expenses	4895	3355
Finance charges	1818	1410
	77578	72556
Profit on ordinary activities before taxation	11767	37749

Detailed Profit and Loss Account
for the year ended 31 March 2022 (continued)

	2022	2021
	£	£
Turnover		
Charity shop income	73616	23257
Gift Aid recovered	7729	1963
Other income	10883	81849
Donation from a trustee	540	540
	92768	107609
Cost of Sales		
Stock and consumables	2617	565
PAT testing	118	110
Collections and deliveries		376
Waste disposal	1274	1420
	4009	2471
Employment costs		
Wages and salaries	74329	57643
HMRC Job Retention scheme	-1530	-27451
Staff and volunteer welfare	766	137
Travelling	936	661
Training costs		50
Kickstart job scheme grant	-28747	
	45754	31040
Establishment costs		
Rent & rates	15240	28400
Light, heat & power	2385	1595
Insurance	2650	3361
Cleaning & maintenance	3073	2507
Repairs & renewals	853	888
Premises expenses	910	
	25111	36751

General Administrative expenses		
Telephone & fax	418	491
Printing, postage & stationery	217	52
Charitable donations	641	418
Legal & professional expenses	3619	2394
	4895	3355
Finance charges		
Bank charges	1097	840
Card charges	721	570
	1818	1410
Other operating income		
Rent receivable (net of expenses)	586	4791
Sundry income		376
	586	5167

INDEPENDENT EXAMINER'S REPORT

Registered Charity Number 1142624

I report on the accounts for the year ended 31 March 2022, set out on pages Q to Q

Respective responsibilities of Trustee and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of the Charities Act does not apply. It is my responsibility to state, on the basis of procedures specified by the Charity Commissioners whether particular matters have come to my attention.

Basis of Examiner's Statement
My examination was carried out under general Directions given by the Charity Commission.
An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items in the accounts. The procedures undertaken do not provide all the evidence required in an audit, and I therefore do not express an audit opinion.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements

a) to keep accounting records
b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met ; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Charity Independent Examiner



Mr Tom Sydney
Fifth Dimension Management Ltd
32 Bankfield Drive
Nottingham
NG9 3EG

I was a customer at the Global Care shop in Radford Road long before I became a volunteer. I used to pop in quite regularly and talk to the staff - they were always so friendly. I used to mention sometimes that I was bored at home.

I didn't work for ten years while I was bringing up my family so I think I lost a bit of confidence in myself really and I wasn't sure what I wanted to do.

One day Jill (the shop manager) asked me if I had thought about volunteering. I felt quite nervous because I hadn't worked for such a long time but Jill was brilliant and I just knew from the start that I would fit in here.

Volunteering at the charity shop has really given me my confidence back, as well as giving me some really good work experience and improving my retail skills.

I used to work in retail many years ago so it was all there, it was just a matter of believing in myself again.

I volunteer in the shop three days a week and on a Saturday morning. Since working here, I've even found the confidence to start a paid job as a carer at a care home for people with dementia. I've always liked to keep myself busy!

Julie, volunteer at Global Care's Radford shop

Volunteering with Global Care has really helped to boost my self-confidence and made me feel less anxious about getting out and about and meeting new people. I feel a lot more comfortable talking to people and putting myself out there.

"I have never had a full-time job so it is good experience for me. Hopefully it may help me to find paid work in the future but at the moment, I'm obviously limited to the hours when my son is at nursery.

"For the time being it is just good to be able to put the spare hours I do have to such good use.

"When I look at my own son I can't help thinking how incredibly lucky our children are, with access to a good health and welfare system and free education which will equip them for life.

"I firmly belief every child should have those same opportunities and I am pleased to be able to support Global Care's mission to support those children who need our help the most.

Victoria, volunteer at Global Care's Bulkington shop

“I have volunteered for Global Care for over three years now, on and off, and it has become a really important part of my life.

I am a landscape gardener by trade but it’s seasonal work and for a number of reasons, I have found it harder to get work as I’ve got older, although I am still looking.

If I wasn’t volunteering in the charity shop, I would be sitting at home watching TV or playing my Xbox.

Coming here keeps me in a proper routine of getting up and getting ready for work, which will be really useful if I do find paid work.

I must admit, there are days when it’s pouring down with rain and the temptation is to stay at home, but as soon as I get to the shop, I feel much better about everything.

“I’ve learnt a lot since I started working here. I was quite nervous operating the till at first but Jill talked me through it and I don’t worry at all now.

That’s the thing, everyone here is happy to help each other. We all get on well and there’s plenty of fun in between the hard work!

We’re all on the same wavelength and we’re all happy knowing that we are using the spare time we have to change children’s lives.

“Sometimes people ask why I am happy to do it all for nothing, but it’s not for nothing is it? We have posters all round the shop about the work of Global Care and it’s amazing how many children in so many different countries are benefitting from what we do in a little charity shop in Coventry.”

Andy, volunteer at Global Care’s Radford shop



GLOBAL CARE VOLUNTEERS LIMITED
2 Dugdale Road
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Email: info@globalcare.org
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for vulnerable children

Global Care

Registered charity number: 1142624 | Registered company number: 7560813

GLOBAL CARE INTERNATIONAL

England & Wales - Charity number 1142624

Accounts

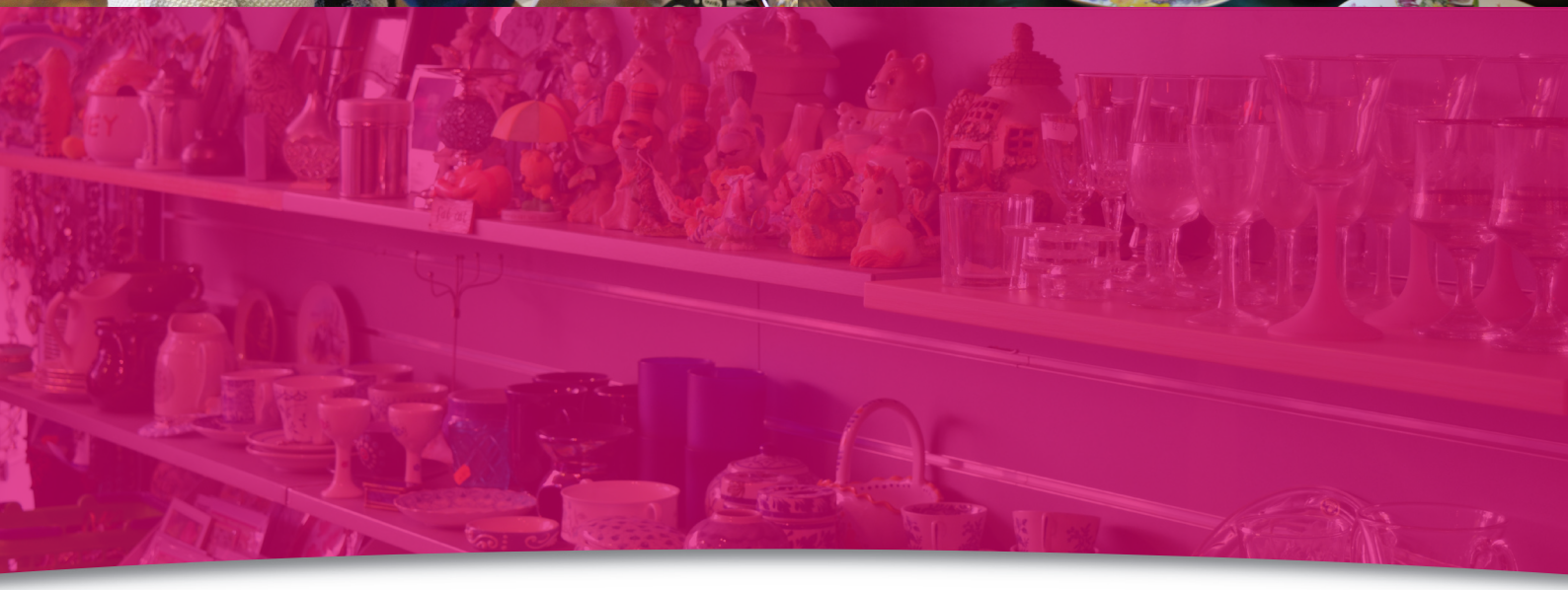
ANNUAL REPORT AND FINANCIAL STATEMENTS

of the Trustees of Global Care Volunteers Limited

For the year ending
31st March, 2021







for vulnerable children
Global Care Volunteers

The Annual Report and Financial Statements of the Trustees of Global Care Volunteers Limited

For the year ending 31st March, 2021

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The Annual Report of the Board of Trustees 2020/2021

The Board of Trustees of Global Care Volunteers present their Annual Report, together with the Financial Statements, for the year from 1st April 2020 to 31st March 2021.

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Contact

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Board of Trustees/Directors

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Sue Matejtschuk
James Patrick
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The Board normally meets for a half a day three times a year and on other occasions as required. The Trustees also occasionally visit the charity's headquarters. During this reporting year all meetings were held via MS Teams due to the Coronavirus pandemic. This has worked remarkably well. In future two of the meetings each year will continue to be held via MS TEAMS with the third being held at the charity's headquarters.

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matters.

In May a new code of governance was adopted in line with the trustees commitment to improving governance.

Report on Activities Relating to Objectives

Objective 1:

The promotion of the voluntary sector for the public benefit, in particular but not exclusively, by the following means:

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(b) Providing opportunities for individuals to volunteer

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Radford in Coventry; Kenilworth and Bulkington in Warwickshire.

What we planned to do in 2020/21

- Develop a plan to safely reopen all the shops, following the coronavirus lockdown closures. This will be done in conjunction with the managers. *We carried out a series of training sessions in which we worked together to extend our risk assessments to include Covid 19. Using the government advice published on 11th May 2020 and the PHE definitions of a "Covid contact" we identified changes to the layout, manning and cleaning of the shop as well as extra training needed for staff and volunteers. A great deal of work was done on the layout of the shops and developing suitable training before we could reopen after the first lockdown.*
- Improve income through sales of high value items using non-shop based opportunities – including online sales and auctions. *The Radford shop began to develop the use of Facebook Marketplace as a means of reaching a wider customer base. The initial results were very encouraging but we were not able to develop it fully because of the lockdowns.*
- Work with shop volunteers to ensure they receive effective training, to ensure they can work within the shops in a Covid-secure way, as well as helping them to maximise their input into improving sales. *There was a very positive response to the changes in the way the shops were to be run and the training given to ensure Covid-secure running of the shop. As ever we are very grateful to all the staff and volunteers who were willing to work whenever we were allowed to open the shops.*

What we are intending to do in 2021/2022

- Reopen the shops as soon as the government allows us to. We will retain the Covid-Secure measures until we are 100% sure we can run the shops without causing our staff, volunteers or customers any additional risk by removing them.
- Extend the work done at our Radford shop on the use of Facebook Marketplace to our shop in Bulkington.
- When the lease for the Kenilworth shop comes to an end on 31st May we will hand the property back to the landlord.
- Seek to take part in the Kick Start scheme, training young people in retail and admin skills.
- Having investigated the possibility of merging with the charity Global Care we are now planning to go ahead, giving a better legal structure for future development whilst retaining our commitment to developing volunteerism in support of vulnerable children around the world.

Risk policy

The Trustees have identified the risks that might affect the charity, and review the charity's policies and procedures regularly to minimise any risks identified.

Reserves and investments policy

The Trustees consider it necessary to hold a balance of reserves, to cover fluctuations in receipts. Therefore it is considered that cash deposit is the most appropriate investment for the charity.

Fixed assets

Details of all assets held on behalf of other charities and all changes in fixed assets are disclosed in the notes to the accounts.

External Examiner

The Charity is exempt from audit, therefore an external examiner Mr Tom Sydney has been appointed.

Signed on behalf of the Trustees



John White

Executive Secretary to the Trust

PROFIT AND LOSS ACCOUNT
for the year ended 31 March 2021

	2021 £	2020 £
Turnover	107609	116327
Cost of sales	2471	2089
Gross profit	105138	114238
Other operating income	5167	7237
	110305	121475
Administrative expenses	72556	129412
Profit on ordinary activities before taxation	37749	-7937
Taxation		
Retained profit for the year	37749	-7937

There are no unrecognised gains or losses to be declared.
The attached notes form an integral part of these financial statements.

BALANCE SHEET
as at 31 March 2021

	Note	2021 £	2020 £
FIXED ASSETS	3	37432	37432
CURRENT ASSETS			
Debtors	4	7632	9582
Cash at bank and in hand		51749	9486
		59381	19068
CURRENT LIABILITIES			
Creditors due within one year	5	26291	23727
NET CURRENT ASSETS		33090	-4659
Total assets less current liabilities		70522	32773
Creditors due after one year			
NET ASSETS		70522	32773
FUNDS OF THE CHARITY			
Reserves		37432	37432
Profit & Loss account		33090	-4659
		70522	32773

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accord with appropriate Accounting Standards.
For the year ended 31 March 2021 the company was entitled to exemption under section 477 Companies Act 20 relating to small companies.
The members have not required the company to obtain an audit under section 476 Companies Act 2006
The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the Board on and signed on its behalf



15 May 2021 John Scott
Director and Chair of Trustees

NOTES TO THE ACCOUNTS

1. Accounting Policies

Basis of preparation
The financial statements have been prepared under the historical cost convention and in accord with appropriate Accounting Standards.

Turnover
Turnover represents amounts chargeable, net of VAT, in respect of the sale of goods and services to customers

Depreciation
Depreciation is calculated to write off the cost of tangible assets, less any residual value, over their expected useful life; at 25% per annum on the straight line basis
Shop fittings relating to shops that close during the year are written off in full.

Hire purchase and leasing
Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

NOTES TO THE ACCOUNTS

		2021 £	2020 £
2	Operating Profit is stated after charging:		
	Depreciation	0	0

3 Tangible Fixed Assets

	Land & buildings £	Fixtures & equipment £	Total £
Cost			
At 1 April 2020	37432	16680	54112
Additions			
Disposals			
At 31 March 2021	37432	16680	54112
Depreciation			
At 1 April 2020	-	16680	16680
Charge for the period			
On disposals			
At 31 March 2021	-	16680	16680
Net Book Value			
At 1 April 2020	37432	0	37432
At 31 March 2021	37432	0	37432

		2021 £	2020 £
4	Debtors		
	Other debtors	7632	9582
	Aggregate of debtors falling due in over one year	-	-
5	Creditors due within one year		
	Other creditors	26291	23727

6 Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £10 towards the assets of the company in the event of liquidation.

7 Reserves

	Other Reserves	Profit and Loss account	Total
At 1 April 2020	37432	-4659	32773
Profit for the year		37749	37749
At 31 March 2021	37432	33090	70522

Detailed Profit and Loss Account
for the year ended 31 March 2021

	2021 £	2020 £
Turnover	107609	116327
Cost of sales	2471	4387
Gross profit	105138	111940
Gross profit %	97.7%	96.2%
Other operating income	5167	7237
Administrative expenses		
Employment costs	31040	67387
Establishment costs	36751	45260
General administrative expenses	3355	4340
Finance charges	1410	2442
	72556	119429
Profit on ordinary activities before taxation	37749	-252

	2021 £	2020 £
Turnover		
Charity shop income	23257	101830
Gift Aid recovered	1963	6753
Other income	81849	7744
Donation from a trustee	540	
	107609	116327
Cost of Sales		
Stock and consumables	565	1927
PAT testing	110	102
Collections and deliveries	376	60
Waste disposal	1420	2298
	2471	4387
Employment costs		
Wages and salaries	57643	65286
HMRC Job Retention scheme	-27451	
Staff and volunteer welfare	137	1025
Travelling	661	1076
Training costs	50	
	31040	67387
Establishment costs		
Rent & rates	28400	36982
Light, heat & power	1595	4212
Insurance	3361	3353
Insurance claim		-7041
Cleaning & maintenance	2507	1595
Repairs & renewals	888	6159
	36751	45260

General Administrative expenses		
Telephone & fax	491	499
Printing, postage & stationery	52	659
Charitable donations	418	792
Legal & professional expenses	2394	2390
	3355	4340
Finance charges		
Bank charges	840	1674
Card charges	570	768
	1410	2442
Other operating income		
Rent receivable (net of expenses)	4791	7237
Sundry income	376	
	5167	7237

INDEPENDENT EXAMINER'S REPORT

Registered Charity Number 1142624

I report on the accounts for the year ended 31 March 2021, set out on pages 8 to 15.

Respective responsibilities of Trustee and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) Charities Act 2011 does not apply. It is my responsibility to state, on the basis of procedures specified by the Charity Commissioners under section 145(5)(b) of the Act whether particular matters have come to my attention.

Basis of Examiner's Statement
My examination was carried out under general Directions given by the Charity Commission.
An examination includes a review of the accounting records kept by the Church and a comparison of the accounts presented with those records.
It also includes consideration of any unusual items in the accounts. The procedures undertaken do not provide all the evidence required in an audit, and I therefore do not express an audit opinion.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements

a) to keep accounting records
b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 2011

have not been met ; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tom Sydney 3 August 2021
Independent Examiner



Mr Tom Sydney
Fifth Dimension Management Ltd
32 Bankfield Drive
Nottingham
NG9 3EG

I was a customer at the Global Care shop in Radford Road long before I became a volunteer. I used to pop in quite regularly and talk to the staff - they were always so friendly. I used to mention sometimes that I was bored at home.

I didn't work for ten years while I was bringing up my family so I think I lost a bit of confidence in myself really and I wasn't sure what I wanted to do.

One day Jill (the shop manager) asked me if I had thought about volunteering. I felt quite nervous because I hadn't worked for such a long time but Jill was brilliant and I just knew from the start that I would fit in here.

Volunteering at the charity shop has really given me my confidence back, as well as giving me some really good work experience and improving my retail skills.

I used to work in retail many years ago so it was all there, it was just a matter of believing in myself again.

I volunteer in the shop three days a week and on a Saturday morning. Since working here, I've even found the confidence to start a paid job as a carer at a care home for people with dementia. I've always liked to keep myself busy!

Julie, volunteer at Global Care's Radford shop

Volunteering with Global Care has really helped to boost my self-confidence and made me feel less anxious about getting out and about and meeting new people. I feel a lot more comfortable talking to people and putting myself out there.

"I have never had a full-time job so it is good experience for me. Hopefully it may help me to find paid work in the future but at the moment, I'm obviously limited to the hours when my son is at nursery.

"For the time being it is just good to be able to put the spare hours I do have to such good use.

"When I look at my own son I can't help thinking how incredibly lucky our children are, with access to a good health and welfare system and free education which will equip them for life.

"I firmly belief every child should have those same opportunities and I am pleased to be able to support Global Care's mission to support those children who need our help the most.

Victoria, volunteer at Global Care's Bulkington shop

“I have volunteered for Global Care for over three years now, on and off, and it has become a really important part of my life.

I am a landscape gardener by trade but it’s seasonal work and for a number of reasons, I have found it harder to get work as I’ve got older, although I am still looking.

If I wasn’t volunteering in the charity shop, I would be sitting at home watching TV or playing my Xbox.

Coming here keeps me in a proper routine of getting up and getting ready for work, which will be really useful if I do find paid work.

I must admit, there are days when it’s pouring down with rain and the temptation is to stay at home, but as soon as I get to the shop, I feel much better about everything.

“I’ve learnt a lot since I started working here. I was quite nervous operating the till at first but Jill talked me through it and I don’t worry at all now.

That’s the thing, everyone here is happy to help each other. We all get on well and there’s plenty of fun in between the hard work!

We’re all on the same wavelength and we’re all happy knowing that we are using the spare time we have to change children’s lives.

“Sometimes people ask why I am happy to do it all for nothing, but it’s not for nothing is it? We have posters all round the shop about the work of Global Care and it’s amazing how many children in so many different countries are benefitting from what we do in a little charity shop in Coventry.”

Andy, volunteer at Global Care’s Radford shop



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for vulnerable children
Global Care

Registered charity number: 1142624 | Registered company number: 7560813