

Charity registration number 1146449

Company registration number 07817408 (England and Wales)

ICP SUPPORT
ANNUAL REPORT AND INDEPENDENTLY EXAMINED
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2023



ICP SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Hastings
K Symons
H Owen
C Manchester
N Brown
K Crabbe
T A Smith
J Gray
P Dixon

Charity Number

1146449 – England and Wales

Company Number

07817408

Registered office

69 Mere Green Road
Sutton Coldfield
West Midlands
B75 5BY

Independent Examiner

Hooi Cheeseman
28 Bellamy Close
Ickenham
Middlesex
UB10 8SJ

ICP SUPPORT

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ICP SUPPORT

FOREWORD BY CO-CHAIR OF TRUSTEES AND MESSAGE FROM CEO FOR THE YEAR ENDED 31 DECEMBER 2023

Foreword by Co-Chair of Trustees

2023 has proved to be another very challenging year for ICP support in terms of fundraising. We had optimism that the tough year of 2022 would not be repeated but unfortunately the small charities sector has continued to struggle due to factors such as the ongoing cost-of-living crisis and a difficult climate in which to secure grants. ICP Support has continued in its efforts and also again trimmed its costs to ensure that the charity continues to deliver on its aims. At the end of 2023 ICP Support launched an appeal which linked with Jenny Chambers (CEO) leaving announcement. This proved to be successful in boosting funds and has been carried forward to 2024. We thank all of our supporters who have donated to ICP over 2023 – we could not provide the services we do without your help – and it means we can continue to help fund research, support women and their families, and enable us to fulfil our aim that every ICP baby is born safely.

As Co-Chairs who took over this role in April 2020, we can honestly say that this last year has definitely been a tough one, but we have remained honoured to be a part of such a fantastic charity. Tracey will be stepping away from the Charity in March 2024 with Jenny taking over the role of Chair solely. We as a charity look forward to 2024 with positivity and optimism.

Jenny Hastings and Tracey Smith (Co-Chairs)

Message from the CEO

It hardly seems possible that this will be the final TAR for ICP Support that I contribute to. I gave notice to the trustees back in 2021 that I would be stepping down as CEO. For me, it's the right thing to do as I think it's important that we have 'fresh eyes' on our charity's work. I will continue to work in research into ICP for Imperial College London, but it will also be good to have some time for me as well!

Yet again we have had a challenging year when it comes to finance. Such were our difficulties that in November we launched an appeal. We were transparent about the urgency of raising sufficient funds to see us through 2024, and as I write the appeal is doing really well and 2024 is looking far more secure. But we have also achieved a lot during 2023, which you can read more about further on in this report.

The highlight of this year for me was being asked to present at a conference in Australia. Professor Bill Hague, who we have been collaborating with on the TURRIFIC trial (ursodeoxycholic acid v rifampicin), invited me to speak at an ICP day being held in conjunction with the SOMANZ conference. Around 6.7% of the members in our support groups are from Australia, so it was a great opportunity to speak about the work of the charity and to meet other health professionals who would not have heard about us otherwise.

I step back from my role as CEO on 28 March 2024 and I am proud of what has been achieved since I first started to raise awareness of ICP in 1991. Our collaboration with researchers has meant that people affected by ICP have had a say in what research they want to see conducted into ICP. I am proud that our work with experts has led to a reduction in ICP stillbirths, although there is still more that needs to be done. I am proud that despite being a tiny charity we have been able to support thousands of pregnant women and birthing people over the years. Most of all, I am proud that we have remained deeply rooted in the science of the condition. It's science that will give us the answers, and science that will help to safeguard not only future ICP babies, but the health of those who have been affected by ICP. It's a key reason why I will remain working in research into ICP.

ICP SUPPORT

FOREWORD BY CO-CHAIR OF TRUSTEES AND MESSAGE FROM CEO FOR THE YEAR ENDED 31 DECEMBER 2023

I want to say thank you to everyone who has supported me over the years. To the trustees who work so hard to help run the charity, to the staff who go above and beyond their job descriptions, to the women and families who have either taken part in research or raised funds for us, to the health professionals who have listened to what we have to say about ICP, and to Professor Catherine Williamson, who I have been working with since 1997. Without her I don't think we'd be the charity that we are, and I wouldn't know as much as I do about ICP.

I'd also like to thank my husband, Ian Kingston, who hadn't heard of ICP when we met but who has remained at my side supporting me and helping in the charity. I remember my daughters Victoria and Olivia whose stillbirths led me to doing this work, and I thank my sons, Alex and Tim, for giving me back my joy in life.

Jenny Chambers (CEO)

ICP SUPPORT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees, who are also Directors of the charity for the purposes of the Companies Act 2006, present their report together with the financial statements of the charity for the year ended 31 December 2023. The Trustees have followed the requirements of the Statement of Recommended Practice (SORP) issued 2015.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

and with

- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

and with

- the Charities Act 2011.

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

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

Objectives and activities

The object for which the charity has been established is the relief of sickness and preservation of good health among women affected by the liver conditions of pregnancy called obstetric cholestasis, also known as intrahepatic cholestasis of pregnancy (ICP). In particular but not exclusively by:

- 1) Providing information and support to women affected by ICP and their families
- 2) Advancing education of the condition for public benefit.
- 3) Promoting, supporting and raising funds for research into the condition.

The useful results of which will be disseminated for the benefit of the public. The work of the charity is to ensure that all pregnant women and all health professionals who provide care for them are aware of this potentially devastating condition. This is vital if unborn ICP babies are to be better protected.

When reviewing the company's aims and objectives and planning future activities, the trustees confirm that they have referred to the Charity Commission's guidance on public benefit. ICP Support relies on grants and income from fees to cover its operational costs. The Trustees monitor the operational costs and level of liquidity to ensure the Charity is able to meet its objectives.

ICP SUPPORT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Providing information and support to women affected by ICP and their families

Social media and our Support and Information line continue to be the channels through which we provide information and support and deliver public benefit.

Our most popular point of access for information and support on ICP is still through our social media groups. We have several Facebook groups and a Facebook page. At the end of 2023 the main group had 9,435 members – an increase of 7.3%. This compares with 29% for 2022. The slowdown in the rate of growth happened quite sharply at the beginning of the year and may reflect changes at Facebook itself. There are signs that the rate of growth was returning to a higher level in the second half of the year.

Our Facebook page had 6,932 followers, an increase of 370 from 2022.

The regional Facebook groups were closed in July 2023 because they did not succeed in their aim of facilitating in-person meetings.

The Beyond Birth (postnatal) Facebook group (2,387 members) has continued to grow rapidly, its membership rising by 29% from 1,852 at the end of 2022. There is clearly a demand for providing support to women who continue to have ICP-related issues after their babies are born, right the way through to menopause.

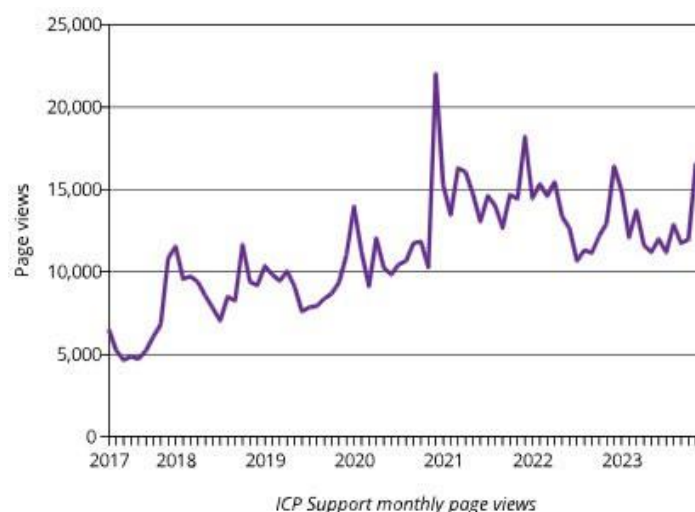
The Health Professionals group has grown from 394 members to 428, but activity is still light.

Information is also disseminated through X (formerly Twitter), Instagram and Threads, where engagement continues to increase substantially. X followers have increased only slightly, from 1,440 to 1,447, possibly reflecting the controversial takeover of the company by Elon Musk, which led some users to leave the platform. Growth on Instagram continues, up by 11% from 3,102 followers to 3,452.

Threads launched in July as a rival to X and our account currently has 425 followers. Other sources of information continue to be through our website and our generic information leaflet.

The number of page views of the website (see chart) is roughly stable

The trends towards accessing the website by mobile has risen above its previous peak of 82.2% to 83.0%. Development of a more modern version of the website began at the end of the year.



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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Infographics

We have continued to fulfil our aims of raising awareness and providing information on ICP to anyone affected by ICP, and these infographics continue to be well received. Many infographics are now available on the website for use by others, subject to due acknowledgement of ICP Support as the source. ICP Support's work with researchers has contributed to the data published and used in these infographics.

Premature birth & ICP

Preterm birth (before 37 weeks) is more likely to occur in pregnancies affected by intrahepatic cholestasis of pregnancy (ICP)

- Spontaneous preterm labour**
Labour begins without intervention before 37 weeks
- Iatrogenic preterm birth**
Induction of labour is started before 37 weeks

Supporting you every itch of the way

icpsupport.org

Bile acids & the diagnosis of ICP

The new threshold for diagnosing intrahepatic cholestasis of pregnancy (ICP) is non-fasting bile acid concentrations of $\geq 19 \mu\text{mol/L}$

- Itching & bile acid concentrations of $< 19 \mu\text{mol/L}$ is called gestational pruritus
- Itching can occur before bile acid concentrations rise and can be an early warning sign for ICP
- You should continue to be tested if you remain itchy even if your bile acid concentrations are $< 19 \mu\text{mol/L}$ as they may rise
- Bile acid blood tests should be repeated regularly to monitor your bile acid concentrations

For supporting evidence for this diagnostic threshold, refer health professionals to: Mitchell (BJOG 2021) & RCOG Green-top Guideline no.43

Supporting you every itch of the way

icpsupport.org

Genetics & ICP

Intrahepatic cholestasis of pregnancy is not caused by a single gene. It involves different changes (or variants) in several genes that increases a woman's chances of developing the condition.

These changes could have a 'big' or 'small' impact. This might explain why some women develop severe, as opposed to mild, ICP.

Not all women with ICP will have all of these changes - research around this is ongoing.

- ICP can run in families
- If your mother or sister had ICP, you have an increased risk of developing the condition
- ICP can also be passed down from your father

Supporting you every itch of the way

icpsupport.org

The itch in ICP can be anywhere

All over 29%

Body Part	Percentage
Head	22%
Eyes	7%
Ears	11%
Breasts	34%
Abdomen	48%
Genital area	15%
Arms	56%
Back	31%
Hands	82%
Legs	68%
Feet	83%

Tell a health professional if you start to itch at any time during your pregnancy, no matter where on your body, even if it's mild

They can perform the right tests to find out if you have intrahepatic cholestasis of pregnancy (ICP)

ICP Support survey of 828 people (2023)

Supporting you every itch of the way

icpsupport.org

Support and Information Line

The charity runs a telephone support line that operates Monday–Friday. We do not give medical advice; nor do we provide counselling, but the person who currently takes the calls is a trained counsellor. We also provide online support and email support.

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Advancing education of the condition for public benefit.

Leaflets

Our generic leaflet has primarily become a digital leaflet. It continues to help raise awareness of ICP and provides up-to-date information on the condition. Printed leaflets are still available and can be distributed at conferences. We were delighted to be awarded funding by the Lottery, Awards for All, which enables us to translate our leaflet into different languages to meet the needs of the diverse communities who access our support.

Conferences and talks

We have continued with delivering information about ICP to health professionals via online presentations. This year Jenny Chambers, our Founder, delivered 16 presentations on ICP to health professionals and she will continue to do this work during 2024.

Collaboration

We have continued our collaborative work with other organisations, and this year the organisations we have worked with include:

- Pregnancy and Baby Charities Network
- Baby Loss Awareness Week Consortium
- EASL (European Association for the Study of the Liver)
- Covid-19 Enquiry

Promoting, supporting and raising funds for research into the condition.

Promoting and supporting research

The NIHR (National Institute for Health Research) has an expectation that research conducted in the UK involves the patients (or patient organisations) representing the condition being researched. This is referred to as PPI (Patient and Public Involvement), and ICP Support has been at the forefront of PPI since the charity's inception in the 1990s. This takes the form of being involved with the design of studies into ICP, conducting surveys that help researchers to know whether their research intentions are feasible and facilitating the recruitment of participants to the actual studies. This year we have worked with Professor Catherine Williamson from King's College London (moved to Imperial College in September 2023) And we have also continued our work with Professor Bill Hague from Adelaide, Australia.

Raising funds for research

Promoting, supporting and raising funds for research enables us to deliver public benefit, as the work carried out may have a direct benefit for women suffering from ICP. This year we were unable to fund any research due to the financial challenges we faced, but we hope that this will change soon.

Grants Awarded to ICP Support

Squire Patton Boggs Charitable Trust - £250
Lillie Johnson Charitable Trust - £500
Awards for All - £9,700

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial Review

The charity started the year with unrestricted cash reserves of £51,087 available to finance the day-to-day operations of the charity, the balance has unfortunately depleted from 2022 as this has been an economically challenging year with regards to obtaining grants and fundraising. This left cash reserves representing approximately 8/9 months expenditure.

The charity's focus for 2023 continued to be on fundraising to try to ensure that the operational costs to the charity were met and to provide a basis for growth in the future. Income for 2023 was £68,383, which was an increase of 32.5% on the previous year. This was mainly due to an increase in donations received. Despite the income increase 2023 was a challenging year for ICP Support, as indeed it was for many other charities, large and small. The cost-of-living increases and changes to the amount of funds available through grant providers made fundraising especially difficult. As ever, we are proud of the amount raised and thankful for the continued generosity of our donors and patrons, particularly in such a difficult year in the charity sector. An appeal linked to Jenny Chambers announcing her departure from the Charity at the end of 2023 has proved to provide a positive start which we hope will continue through to 2024.

The trustees continue to operate with a Finance Committee that oversees and discusses the financial objectives of the charity, looks at pay and remuneration, and monitors future income and expenditure. The committee continues to meet approximately two weeks before each Trustees meeting, where any final proposals are approved, and where the Chair summarises the discussion points from the Finance Committee meeting.

Staff continued to work as normal during 2023. A notable change was that a new member of the team was recruited in September 2023 as a Support and Engagement Officer. This appointment was necessary to take on part of the work formerly carried out by the departing CEO.

Expenditure continued to be on operational activities overall, with less spent on fundraising activities, as per 2022.

Overall, the charity had a deficit of income over expenditure of £20,143. This means that at the end of 2023 the charity had cash reserves of £30,944, and we are conscious that without further grant monies or fundraising our work can only be supported until the middle of 2024.

We are therefore mindful that raising funds in the future is imperative to allow ICP support to continue to support and fund research.

Policy & Reserves

An average unrestricted cash balance of at least three months' expenditure will always be maintained. There are no plans to invest any of the monies held.

ICP SUPPORT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. It is governed by its Memorandum and Articles of Association.

Trustees are recruited through personal recommendation and/or by invitation and are people whose abilities and aims are in tune with those of the company's charitable purpose. In terms of process, candidates meet, in the first instance, with the Founder and CEO. They are then invited to attend an additional interview with other Trustees before being accepted.

Once appointed, all new Trustees have a period of induction and are provided with key information relating to their rights and responsibilities.

Reference and administrative details



Registered name of the Charity:	ICP Support
Registered Charity number:	1146449
Registered Company number:	07817408
Address of the principal office:	69 Mere Green Road Sutton Coldfield West Midlands B75 5BY

Trustees, who are also directors for the purposes of the Companies Act 2006, during the period of the report up to the date the report was approved.

N J Brown
K R M Crabbe
P Dixon
J Gray
J A Hastings
C Manchester
H M Owen
T A Smith
K L Symons

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's Trustees:

Full Name(s)	Jenny Hastings	Peter Dixon
Signature:		
Date:	16 September 2024	16 September 2024



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
ICP Support

On accounts for the year
ended

31 December 2023

Charity no

1146449

Set out on pages

13 - 21

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/12/2023**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Signed: *Hooi Cheeseman*

Date: 11 September 2024

Name: Mrs Hooi Cheeseman ACA

Relevant professional
qualification(s) or body
(if any):

ICAEW

Address:

28 Bellamy Close

Ickenham, Middlesex

UB10 8SJ

	ICP Support			Charity No	1146449	
				Company No	7817408	
	Annual accounts for the period					
	Period start date		01/01/2023	To	Period end date	31/12/2023

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Income (Note 3)					
Income and endowments from:					
Donations and legacies	£62,791	£0	£0	£62,791	£40,125
Charitable activities	£5,593	£0	£0	£5,593	£11,478
Other trading activities	£0	£0	£0	£0	£0
Investments	£0	£0	£0	£0	£0
Separate material item of income	£0	£0	£0	£0	£0
Other	£0	£0	£0	£0	£0
Total	£68,383	£0	£0	£68,383	£51,602
Expenditure (Notes 6)					
Expenditure on:					
Raising funds	£6,059	£0	£0	£6,059	£12,446
Charitable activities	£82,468	£0	£0	£82,468	£100,134
Separate material expense item					
Other	£0	£0	£0	£0	£0
Total	£88,527	£0	£0	£88,527	£112,580
Net income/(expenditure) before tax for the reporting period	-£20,143	£0	£0	-£20,143	-£60,978
Tax payable	£0	£0	£0	£0	£0
Net income/(expenditure) after tax before investment gains/(losses)	-£20,143	£0	£0	-£20,143	-£60,978
Net gains/(losses) on investments	£0	£0	£0	£0	£0
Net income/(expenditure)	-£20,143	£0	£0	-£20,143	-£60,978
Extraordinary items	£0	£0	£0	£0	
Transfers between funds	£0	£0	£0	£0	£0
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	£0	£0	£0	£0	£0
Other gains/(losses)	£0	£0	£0	£0	£0
Net movement in funds	-£20,143	£0	£0	-£20,143	-£60,978
Reconciliation of funds:					
Total funds brought forward	£51,087	£0	£0	£51,087	£112,065
Total funds carried forward	£30,944	£0	£0	£30,944	£51,087

Section B Balance sheet 31 December 2023



		Unrestricted funds	Restricted income funds	Endowment funds	Total 31/12/23	Total 31/12/2022
		£	£	£	£	£
Fixed assets						
Intangible assets (Note 15)		-	-	-	-	-
Tangible assets (Note 14)		-	-	-	-	-
Heritage assets (Note 16)		-	-	-	-	-
Investments (Note 17)		-	-	-	-	-
Total fixed assets		-	-	-	-	-
Current assets						
Stocks (Note 18)		-	-	-	-	-
Debtors (Note 19)		3,101	-	-	3,101	975
Investments (Note 17.4)		-	-	-	-	-
Cash at bank and in hand (Note 24)		30,143	-	-	30,143	51,447
Total current assets		33,243	-	-	33,243	52,422
Creditors: amounts falling due within one year (Note 20)		2,299	-	-	2,299	1,335
Net current assets/(liabilities)		30,944	-	-	30,944	51,087
Total assets less current liabilities		30,944	-	-	30,944	51,087
Creditors: amounts falling due after one year (Note 20)		-	-	-	-	-
Provisions for liabilities		-	-	-	-	-
Total net assets or liabilities		30,944	-	-	30,944	51,087
Funds of the Charity						
Endowment funds (Note 27)		-			-	-
Restricted income funds (Note 27)			-		-	-
Unrestricted funds		30,944		-	30,944	51,087
Revaluation reserve					-	
Fair value reserve						
Total funds		30,944	-	-	30,944	51,087

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of the Charity's Trustees/Directors:

Full Name(s)	Jenny Hastings	Peter Dixon
Signature:		
Date:	16 September 2024	16 September 2024

ICP SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

ICP Support is a private company limited by guarantee incorporated in England and Wales. The registered office is 69 Mere Green Road, mere Green, Sutton Coldfield, West Midlands, B75 5BY.

The charitable company is a company limited by guarantee. Their Memorandum of Association restricts the liability of members on winding up to £1 unless their liability becomes unlimited through contravention of the Memorandum. In the case of winding up none of the accumulated funds are distributed to the members but shall be given or transferred to some other charitable institutions having similar objectives.

The charitable company meets the definition of a public benefit entity under FRS 102.

1.2 Accounting convention

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

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

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

Reduced Disclosure Exemptions

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

1.3 Going concern

After reviewing the charity's forecasts and projections and taking into account the economic conditions and possible changes in trading performance, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

Consequently, the trustees have a reasonable expectation that the charity will have sufficient funds to continue to meet its liabilities as they fall due to the foreseeable future and therefore have prepared the financial statements on a going concern basis

1.4 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.

ICP SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

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.

1.5 Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

- Donations and legacies including core grants, sponsorship and gifts are included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Incoming resources from charitable activities includes income from performance fees received under contract. Grant income included in this category provided funding to support performance activities, touring or workshop projects and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.
- Investment income is included when receivable.

Grants received for specific purposes are treated as restricted funds. Income is deferred when performance fees or grants are received in advance of the performance or event to which they relate.

1.6 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Cost of raising funds are those costs incurred in attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the staging of its projects and performances. It includes both costs allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.7 Cash and cash equivalents

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

1.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Taxation

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part II Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

ICP SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.10 Retirement benefits

The charitable company operates an auto-enrolment scheme for its employees and contributes to this scheme. Its pension provider is People Pension.

1.11 Leases

The charity classifies the rental lease as an operating leases, where substantially all of the benefits and risks of ownership remain with the lessor.

Rental charges are charged on a straight line basis over the term of the lease.

1.12 Allocation of support and governance costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance costs, administrative office function costs, depreciation, HR and recruitment, and premises costs. They are incurred directly in support of expenditure on the objects of the charitable company.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination fees.

Support and governance costs have been 100% allocated to the charitable activity.

1.13 Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Accrued income is measured at the amount due to be received.

1.14 Creditors

Creditors recognised where the charity has a present obligation resulting from a past event that will probably result in transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Other creditors and accruals recognised at their settlement amount due.

2 Critical accounting estimates and judgements

In the application of the charitable company'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.

ICP SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Note 3		Income			
	Analysis of income	Unrestricted funds	Restricted income funds	Total funds	2022
				£	£
Donations and legacies:	Donations and gifts	47,262	-	47,262	35,292
	Gift Aid	5,079	-	5,079	4,832
	Legacies	-	-	-	-
	General grants provided by government/other charities	10,450	-	10,450	6,000
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-
	Donated goods, facilities and services	-	-	-	-
	Other	-	-	-	-
	Total	62,791	-	62,791	46,125
Charitable activities:		-	-	-	-
	Lottery	3,285	-	3,285	3,165
	Sales	135	-	135	301
	Raffle	2,173	-	2,173	2,012
	Total	5,593	-	5,593	5,478
TOTAL INCOME		68,383	-	68,383	51,602

Note 6		Expenditure					
		This year			Last year		
Analysis		Unrestricted funds	Restricted income funds	Total funds	Unrestricted funds	Restricted income funds	Total funds
Expenditure on raising funds:				£			£
Grant Application Costs		4,500	-	4,500	9,360	-	9,360
Fundraising Costs		581	-	581	1,995	-	1,995
Lottery Winners		978	-	978	1,091	-	1,091
		-	-	-	-	-	-
Total expenditure on raising funds		6,059	-	6,059	12,446	-	12,446
Expenditure on charitable activities:							
Research Payments		-	-	-	31,384	-	31,384
Conferences and Exhibitions		-	-	-	847	-	847
Newsletters/Surveys		877	-	877	598	-	598
Salaries and staff costs		68,861	-	68,861	54,137	-	54,137
Payroll Administration		558	-	558	867	-	867
Rent		3,000	-	3,000	3,000	-	3,000
Insurance		306	-	306	460	-	460
IT Support		5,400	-	5,400	6,835	-	6,835
Website Hosting		731	-	731	293	-	293
Office Equipment		-	-	-	-	-	-
Statutory costs		13	-	13	13	-	13
Subscriptions/Memberships		436	-	436	232	-	232
Sundry		519	-	519	628	-	628
Postage, telephones and stationery		417	-	417	655	-	655
Training		656	-	656	44	-	44
Travel		124	-	124	68	-	68
Independent Examiners Fee		-	-	-	-	-	-
Trustee expenses		109	-	109	73	-	73
Trustee meetings		460	-	460	-	-	-
Total expenditure on charitable		82,468	-	82,468	100,134	-	100,134
TOTAL EXPENDITURE		88,527	-	88,527	112,580	-	112,580

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Note 11		Paid employees	
11.1 Staff Costs			
		This year	Last year
		£	£
Salaries and wages		63,946	50,583
Social security costs		3,844	2,746
Pension costs (defined contribution scheme)		1,071	808
Other employee benefits		-	-
Total staff costs		68,861	54,137
No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000 (2022 None)			
11.2 Average head count in the year		This year	Last year
		Number	Number
		Total	
		2.405	2.53

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

		This year	Last year
		£	£
Amount of contributions recognised in the SOFA as an expense		1,071	808

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

			This year	Last year
			£	£
Trade debtors			-	-
Prepayments and accrued income			-	
Other debtors			3,100.6	975.0
	Total		3,100.6	975.0

ICP SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Note 20 Creditors and accruals				
20.1 Analysis of creditors				
	Amounts falling due within one year		Amounts falling due after more than one year	
	This year	Last year	This year	Last year
	£	£	£	£
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors		1,335	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	-	-	-	-
Taxation and social security	2,299	-	-	-
Other creditors	-	-	-	-
Total	2,299	1,335	-	-

Note 24 Cash at bank and in hand				
			This year	Last year
			£	£
Short term cash investments (less than 3 months maturity date)			-	-
Short term deposits			-	-
Cash at bank and on hand			30,143	51,447
Other			-	-
Total			30,143	51,447

ICP SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Note 28 Transactions with trustees and related parties

28.1 Trustee remuneration and benefits:

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (2022 Nil)

28.2 Trustees' expenses:

Type of expenses reimbursed	This year	Last year
	£	£
Travel	54	73
Subsistence	55	-
TOTAL	109	73
The number of trustees reimbursed for expenses or who had expenses paid by the charity		
	1	1

28.3 Transaction(s) with related parties:

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	2023 Amount	Balance at period end	2022 Amount
			£	£	£
Mr Ian Kingston	Husband of CEO	Provision of IT Support, Maintenance of Website and social media pages	5,400	-	6,835