

INTERNATIONAL CHRISTIAN CONSULATE

England & Wales · Charity number 1170909

Details

Status Registered

Legal form Charitable company

Company number [10119332](#)

Registered 2016-12-23

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

Contact

Address The Grain Store
Hills Barns
Appledram Lane South
Chichester
PO20 7EG

Phone 07894568665

Email office@internationalchristianconsulate.com

Website www.internationalchristianconsulate.com

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH IN ALL PARTS OF THE WORLD BY SUCH MEANS BEING CHARITABLE AS THE CHARITY MAY DETERMINE.

Activities: PROVIDING AID, FELLOWSHIP AND DISCIPLESHIP TO THOSE WHO ARE, OR HAVE RECENTLY BEEN, SUFFERING FROM WAR, PERSECUTION, CONFLICT AND/OR OPPRESSION; FOCUSING ON THOSE OF THE CHRISTIAN FAITH. THE ICC BRINGS CHRISTIANS TOGETHER TO MAKE A DIFFERENCE IN THEIR COMMUNITIES AND ACTS AS THEIR VOICE TO THE GOVERNMENT, MEDIA AND SOCIETY.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

Geography

- Greece
- Throughout England And Wales

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-04-30 | £73,349 | £118,158 | - | - |
| 2024-04-30 | £125,822 | £108,610 | - | - |
| 2023-04-30 | £82,353 | £116,469 | - | - |
| 2022-04-30 | £97,446 | £137,178 | - | - |
| 2021-04-30 | £191,398 | £138,928 | - | - |

Trustees

| Name | Role | Appointed |
|--------------------------------|-------|------------|
| Joanna Ruth Darling | Chair | 2017-02-24 |
| Saeid Aslimanesh | | 2026-04-12 |
| Seyed Fereidoon Mousavi Rakati | | 2025-04-01 |
| Siroos Alizadeh | | 2020-09-21 |

INTERNATIONAL CHRISTIAN CONSULATE

England & Wales - Charity number 1170909

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

International Christian Consulate

(A company limited by guarantee)

Charity registration number: 1170909

Company registration number: 10119332

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

INTERNATIONAL CHRISTIAN CONSULATE

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INTERNATIONAL CHRISTIAN CONSULATE
REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|------------------------------------|---|
| Trustees | Yochana Darling Siroos Alizadeh Mark Jones |
| Charity Registration Number | 1170909 |
| Company Registration Number | 10119332 |
| Registered Office | The charity is incorporated in England. 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF |
| Independent Examiner | G W Schulz FCMA Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG |
| Bankers | Lloyds Bank plc Ariel House 2138 Coventry Road Sheldon Birmingham B26 3JW |

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2025.

Objectives and activities

The charity's main focus is on advancing the Christian faith through discipleship and support of persecuted Christians, whether remaining inside places of persecution, or seeking refuge elsewhere. The charity's discipleship approach follows the model given by Christ and the Apostles, and is holistic in application. Through investing spiritually and practically in the lives of Christians who might otherwise lose hope in their faith due to extreme persecution, the Christian faith is upheld and strengthened in places where Christians are a minority, or have been displaced. This also enables the charity to reach others who are interested in the Christian faith from within these communities, and in places where the charity operates.

The main activities include practical support through the provision of basic living support (food, supermarket vouchers, medicines, hygiene items, household appliances/equipment etc.), integration support and, where necessary, safe housing (including utilities); as well as spiritual support through discipleship and bible classes; Christian fellowship and community; retreats and prayer meetings. Discipleship activities, prayer support, bible classes and facilitation of Christian community are a central part of meeting the charity objects, and are provided in a number of settings including face-to-face and online. The charity has a retreat facility to provide intensive discipleship, as well as prayer space and healing support for persecuted Christian adults.

The charity also advocates on behalf of religious minority refugees, particularly those of the Christian faith in the Middle East and Asia, with agencies such as UNHCR and the Greek asylum service. It also partners with other organisations to provide vital support to persecuted Christians stuck inside places of persecution, such as Afghanistan, Pakistan and Iran. Additionally, from time to time, the charity produces research reports.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

International Christian Consulate is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Recruitment and appointment of trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

Achievements and performance

Review of activities

The main theatre of activities was in Greece, where the charity continued to provide support and assistance for people who are in Greece having fled faith-based persecution in their home countries. Many have faced extreme poverty due to lack of state support and various other disadvantages. We sought to help them integrate into the local communities, adapt to a new life and culture and to make progress in rebuilding their lives. We provided practical aid in the form of meals, supermarket vouchers, mobile phone top-ups, help with medical costs, school supplies, housing and other practical help according to need. We also helped our beneficiaries to find stability with other people of the Christian community, and we provided safe spaces for them to practice their faith in freedom, through involvement in our small community centre; fellowship meals and biblical celebrations; prayer support, retreats, bible classes and discipleship sessions. We also continued to advocate on their behalf with the Greek asylum service, and collaborated with other Christian and non-Christian charities, organisations and agencies to help us achieve our aims.

The charity's retreat facility has continued to benefit beneficiaries in Greece, through healing and discipleship retreats throughout the year, which have furthered the charity objects through additional discipleship and community building. Where necessary, the charity covered transport costs for those unable to afford to visit otherwise, so as not to exclude people from benefitting. The gardening and agricultural activities have been a useful tool in teaching biblical principles and illustrating parables to deepen understanding and knowledge. As an additional benefit, the facility provides fresh fruit and vegetables during harvest seasons to supplement food aid and provide additional fresh produce for meals at the Athens community centre (the House of Faith) and at the retreat facility.

Beyond Greece, the charity has continued to reach isolated persecuted Christians and Christian refugees in Germany, Turkey, Iran, Pakistan, Afghanistan and Kenya. These beneficiaries have been able to join online meetings 2 or 3 times a week, which has connected them with a Christian community and allowed them to practice their faith with other Christians, despite facing ongoing and intense persecution in the countries they reside in. One-to-one discipleship support has enabled these isolated Christians to grow in their faith, overcome challenges and find hope as Christians in hostile places. For these beneficiaries, the charity's work continues to be a lifeline, strengthening their faith, encouraging them, increasing their bible knowledge and removing the feelings of isolation.

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

The charity has also provided additional support through advocating on behalf of beneficiaries in these countries, where possible, for example with UNHCR, as well as partnering with other organisations with a local presence to arrange the provision of practical aid and safe housing in some cases. The charity has also assisted with relocation efforts for Afghan Christians in danger due to the Taliban's takeover of Afghanistan.

Financial review

The trustees are satisfied with the finances for the seventh year of operating. Total grants and donations received amounted to £73,349 (2024 - £125,822) and total expenditure amounted to £118,158 (2024 - £108,610). Funds carried forward amount to £156,602 (2024 - £201,411), which includes £71,126 (2024 - £88,899) in fixed assets.

Policy on reserves

It is the trustees' policy to maintain a balance of funds to enable the Charity to operate with a good financial base so that all financial commitments can be met. It is the Charity's intention to retain at least £10,000 in the bank as a reserve.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

Statement of Responsibilities

The trustees (who are also the directors of International Christian Consulate for the purposes 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

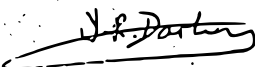
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on08/09/2025 and signed on its behalf by:



.....
Yochana Darling
Trustee

INTERNATIONAL CHRISTIAN CONSULATE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERNATIONAL CHRISTIAN CONSULATE

I report to the charity trustees on my examination of the accounts of International Christian Consulate for the year ended 30 April 2025.

Responsibilities and basis of report

As the charity's trustees of International Christian Consulate (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of International Christian Consulate 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of International Christian Consulate as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.


.....
G W Schulz FCMA
Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

Date:..... 08/09/2025

INTERNATIONAL CHRISTIAN CONSULATE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2025

| | Note | Unrestricted funds £ | Total 2025 £ | Total 2024 £ |
|------------------------------------|------|----------------------------|-----------------------|-----------------------|
| Income and Endowments from: | | | | |
| Donations and legacies | 3 | <u>73,349</u> | <u>73,349</u> | <u>125,822</u> |
| Total income | | <u>73,349</u> | <u>73,349</u> | <u>125,822</u> |
| Expenditure on: | | | | |
| Charitable activities | 4 | <u>118,158</u> | <u>118,158</u> | <u>108,610</u> |
| Total expenditure | | <u>118,158</u> | <u>118,158</u> | <u>108,610</u> |
| Net (expenditure)/income | | <u>(44,809)</u> | <u>(44,809)</u> | <u>17,212</u> |
| Net movement in funds | | (44,809) | (44,809) | 17,212 |
| Reconciliation of funds | | | | |
| Total funds brought forward | | <u>201,411</u> | <u>201,411</u> | <u>184,199</u> |
| Total funds carried forward | 9 | <u><u>156,602</u></u> | <u><u>156,602</u></u> | <u><u>201,411</u></u> |

The notes on pages 9 to 14 form an integral part of these financial statements.

INTERNATIONAL CHRISTIAN CONSULATE

(REGISTRATION NUMBER: 10119332)

BALANCE SHEET AS AT 30 APRIL 2025

| | Note | 2025 £ | 2024 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 6 | <u>71,126</u> | <u>88,899</u> |
| | | <u>71,126</u> | <u>88,899</u> |
| Current assets | | | |
| Debtors | 7 | 4,318 | 4,875 |
| Cash at bank and in hand | | <u>83,026</u> | <u>109,497</u> |
| | | 87,344 | 114,372 |
| Creditors: Amounts falling due within one year | 8 | <u>(1,868)</u> | <u>(1,860)</u> |
| Net current assets | | <u>85,476</u> | <u>112,512</u> |
| Net assets | | <u>156,602</u> | <u>201,411</u> |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>156,602</u> | <u>201,411</u> |
| Total funds | 9 | <u>156,602</u> | <u>201,411</u> |

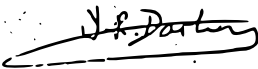
For the financial year ending 30 April 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 08/09/2025 and signed on their behalf by:


.....
Yochana Darling
Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

International Christian Consulate meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the 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 11 of the 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.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|-----------------------|-------------------------------------|
| Land and buildings | 2% on cost |
| Motor vehicles | 25% on cost |
| Building improvements | 20% on cost |

Debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

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

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

3 Income from donations and legacies

| | Unrestricted funds General £ | Total 2025 £ | Total 2024 £ |
|-----------------------------------|---|-----------------------------|-----------------------------|
| Donations and legacies; | | | |
| Donations | 54,471 | 54,471 | 70,230 |
| Gift aid reclaimed | 7,972 | 7,972 | 4,917 |
| Grants, including capital grants; | | | |
| Grants from other charities | 10,906 | 10,906 | 50,675 |
| | <u>73,349</u> | <u>73,349</u> | <u>125,822</u> |

4 Expenditure on charitable activities

| | Note | Unrestricted funds General £ | Total 2025 £ | Total 2024 £ |
|-----------------------------|-------------|---|-----------------------------|-----------------------------|
| Refugee aid & accommodation | | 58,936 | 58,936 | 37,535 |
| Contract staff | | 24,575 | 24,575 | 23,073 |
| Travel & accommodation | | 3,811 | 3,811 | 4,824 |
| Motor expenses | | 2,850 | 2,850 | 4,504 |
| Small equipment | | 585 | 585 | 886 |
| Office expenses | | 2,660 | 2,660 | 1,795 |
| Legal & professional fees | | 2,845 | 2,845 | 4,146 |
| Miscellaneous expenses | | 771 | 771 | 1,194 |
| Bank charges & admin fees | | 1,852 | 1,852 | 2,721 |
| Independent examination | | 1,500 | 1,500 | 1,470 |
| Depreciation | | 17,773 | 17,773 | 26,462 |
| | | <u>118,158</u> | <u>118,158</u> | <u>108,610</u> |

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Tangible fixed assets

| | Land and buildings £ | Motor vehicles £ | Building improvements £ | Total £ |
|-----------------------|----------------------------|------------------------|-------------------------------|----------------|
| Cost | | | | |
| At 1 May 2024 | <u>84,151</u> | <u>13,790</u> | <u>141,464</u> | <u>239,405</u> |
| At 30 April 2025 | <u>84,151</u> | <u>13,790</u> | <u>141,464</u> | <u>239,405</u> |
| Depreciation | | | | |
| At 1 May 2024 | 11,342 | 13,790 | 125,374 | 150,506 |
| Charge for the year | <u>1,683</u> | <u>-</u> | <u>16,090</u> | <u>17,773</u> |
| At 30 April 2025 | <u>13,025</u> | <u>13,790</u> | <u>141,464</u> | <u>168,279</u> |
| Net book value | | | | |
| At 30 April 2025 | <u>71,126</u> | <u>-</u> | <u>-</u> | <u>71,126</u> |
| At 30 April 2024 | <u>72,809</u> | <u>-</u> | <u>16,090</u> | <u>88,899</u> |

7 Debtors

| | 2025 £ | 2024 £ |
|----------------|--------------|--------------|
| Accrued income | <u>4,318</u> | <u>4,875</u> |

8 Creditors: amounts falling due within one year

| | 2025 £ | 2024 £ |
|-----------------|--------------|--------------|
| Trade creditors | 368 | - |
| Accruals | <u>1,500</u> | <u>1,860</u> |
| | <u>1,868</u> | <u>1,860</u> |

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2025

9 Funds

| | Balance at 1 May 2024 £ | Incoming resources £ | Resources expended £ | Balance at 30 April 2025 £ |
|---------------------------|-------------------------------|----------------------------|----------------------------|-------------------------------------|
| Unrestricted funds | | | | |
| General | | | | |
| General Funds | <u>201,411</u> | <u>73,349</u> | <u>(118,158)</u> | <u>156,602</u> |
| | Balance at 1 May 2023 £ | Incoming resources £ | Resources expended £ | Balance at 30 April 2024 £ |
| Unrestricted funds | | | | |
| General | | | | |
| General Funds | <u>184,199</u> | <u>125,822</u> | <u>(108,610)</u> | <u>201,411</u> |

10 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 30 April 2025 £ |
|-----------------------|---------------------------------------|--------------------------|---|
| Tangible fixed assets | 71,126 | - | 71,126 |
| Current assets | 87,344 | - | 87,344 |
| Current liabilities | <u>(1,868)</u> | <u>-</u> | <u>(1,868)</u> |
| Total net assets | <u>156,602</u> | <u>-</u> | <u>156,602</u> |
| | Unrestricted funds General £ | Restricted funds £ | Total funds at 30 April 2024 £ |
| Tangible fixed assets | 88,899 | - | 88,899 |
| Current assets | 114,372 | - | 114,372 |
| Current liabilities | <u>(1,860)</u> | <u>-</u> | <u>(1,860)</u> |
| Total net assets | <u>201,411</u> | <u>-</u> | <u>201,411</u> |

INTERNATIONAL CHRISTIAN CONSULATE

England & Wales - Charity number 1170909

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

International Christian Consulate

(A company limited by guarantee)

Charity registration number: 1170909

Company registration number: 10119332

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
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PO18 8NF

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REFERENCE AND ADMINISTRATIVE DETAILS

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| Trustees | Yochana Darling Siroos Alizadeh Mark Jones |
| Charity Registration Number | 1170909 |
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| Bankers | Lloyds Bank plc Ariel House 2138 Coventry Road Sheldon Birmingham B26 3JW |

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2024.

Objectives and activities

Objects and aims

The charity's main objective is to advance the Christian Faith and provide aid and support for people fleeing war, conflict and persecution, especially those who are suffering because of their Christian faith.

Objectives, strategies and activities

The main activities include the provision of basic living support (food, supermarket vouchers, medicines, hygiene items, household appliances/equipment etc.), integration support; discipleship and bible classes; Christian fellowship and community; retreats and prayer support; and, where necessary, safe housing (including utilities), for persecuted Christians and Christian refugees. Discipleship, prayer support, bible classes and facilitation of Christian community are a central part of meeting the charity objects, and are provided in a number of settings including face-to-face and online.

The Charity also advocates on behalf of religious minority refugees, particularly those of the Christian faith in the Middle East and Asia, with agencies such as UNHCR and the Greek asylum service. Additionally, from time to time, the charity produces research reports.

The Charity has a retreat facility to provide intensive discipleship, as well as prayer space and healing support for persecuted Christian adults.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

International Christian Consulate is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Recruitment and appointment of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

Achievements and performance

Review of activities

The main theatre of activities was in Greece, where the Charity continued to provide support and assistance for people who are in Greece having fled faith-based persecution in their home countries. Many have faced extreme poverty due to lack of state support and various other disadvantages. We sought to help them integrate into the local communities, adapt to a new life and culture and to make progress in rebuilding their lives. We provided practical aid in the form of meals, supermarket vouchers, mobile phone top-ups, help with medical costs, school supplies and other practical help according to need. We also helped our beneficiaries to find stability with other people of the Christian community, and we provided safe spaces for them to practice their faith in freedom, through involvement in our small community centre; fellowship meals and biblical celebrations; prayer support, retreats, bible classes and discipleship sessions. We also continued to advocate on their behalf with the Greek asylum service, and collaborated with other Christian and non-Christian charities, organisations and agencies to help us achieve our aims.

The Charity has continued to house, disciple and provide a wide range of practical and spiritual support for persecuted Christians who have sought refuge in Greece. Beyond Greece, the Charity has continued to reach isolated persecuted Christians and Christian refugees in Germany, Switzerland, Canada, Iran, Pakistan, Afghanistan, Morocco and Yemen. These beneficiaries have been able to join online meetings 2 or 3 times a week, which has connected them with a Christian community and allowed them to practice their faith with other Christians, despite many of them facing ongoing and intense persecution in the countries they reside in. For these beneficiaries, this continues to be a lifeline, strengthening their faith, encouraging them, increasing their bible knowledge and removing the feeling of isolation. The charity has also provided additional support through advocating on behalf of beneficiaries in these countries, where possible, for example with UNHCR, as well as coordinating with other organisations with a local presence to arrange the delivery of practical aid in some cases.

The charity's retreat facility has continued to benefit beneficiaries in Greece, through healing and discipleship retreats throughout the year, which have a noticeable positive impact on those participating, particularly in terms of reduced stress levels to the extent of enabling those beneficiaries to process some of their difficult experiences and begin planning for their future. Where necessary, the charity covered transport costs for those unable to afford to visit otherwise, so as not to exclude people from benefitting. The gardening and agricultural activities have been a useful tool in teaching biblical principles and illustrating parables to deepen understanding and knowledge. As an additional benefit, the facility provides fresh fruit and vegetables during harvest seasons to supplement food aid and provide additional fresh produce for meals at the Athens community centre (the House of Faith) and at the retreat facility.

This year in Greece, there has been a notable increase in extreme weather, particularly with extreme heat and wildfires in the long summer months. This has had a negative impact on the ability for retreats to occur during the summer. Although the Charity has taken additional measures to try to mitigate this, we have had to accept that during certain times of the year, the use of the retreat facility may be impacted by these negative effects of climate change.

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

Financial review

The trustees are satisfied with the finances for the seventh year of operating. Total grants and donations received amounted to £125,822 (2023 - £82,353) and total expenditure amounted to £108,610 (2023 - £116,469). Funds carried forward amount to £201,411 (2023 - £184,198), which includes £88,899 (2023 - £115,361) in fixed assets.

Policy on reserves

It is the trustees' policy to maintain a balance of funds to enable the Charity to operate with a good financial base so that all financial commitments can be met. It is the Charlty's intention to retain at least £10,000 in the bank as a reserve.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

Statement of Responsibilities

The trustees (who are also the directors of International Christian Consulate for the purposes 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

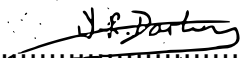
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 13 December 2024 and signed on its behalf by:



.....
Yochana Darling
Trustee

INTERNATIONAL CHRISTIAN CONSULATE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERNATIONAL CHRISTIAN CONSULATE

I report to the charity trustees on my examination of the accounts of International Christian Consulate for the year ended 30 April 2024.

Responsibilities and basis of report

As the charity's trustees of International Christian Consulate (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of International Christian Consulate 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of International Christian Consulate as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.



.....

G W Schulz FCMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

13 December 2024

INTERNATIONAL CHRISTIAN CONSULATE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2024

| | Note | Unrestricted funds £ | Total 2024 £ | Total 2023 £ |
|------------------------------------|------|----------------------------|-----------------------|-----------------------|
| Income and Endowments from: | | | | |
| Donations and legacies | 3 | <u>125,822</u> | <u>125,822</u> | <u>82,353</u> |
| Total income | | <u>125,822</u> | <u>125,822</u> | <u>82,353</u> |
| Expenditure on: | | | | |
| Charitable activities | 4 | <u>108,610</u> | <u>108,610</u> | <u>116,469</u> |
| Total expenditure | | <u>108,610</u> | <u>108,610</u> | <u>116,469</u> |
| Net income/(expenditure) | | <u>17,212</u> | <u>17,212</u> | <u>(34,116)</u> |
| Net movement in funds | | 17,212 | 17,212 | (34,116) |
| Reconciliation of funds | | | | |
| Total funds brought forward | | <u>184,199</u> | <u>184,199</u> | <u>218,314</u> |
| Total funds carried forward | 9 | <u><u>201,411</u></u> | <u><u>201,411</u></u> | <u><u>184,198</u></u> |

The notes on pages 9 to 14 form an integral part of these financial statements.

INTERNATIONAL CHRISTIAN CONSULATE

(REGISTRATION NUMBER: 10119332)

BALANCE SHEET AS AT 30 APRIL 2024

| | Note | 2024 £ | 2023 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 6 | <u>88,899</u> | <u>115,361</u> |
| | | <u>88,899</u> | <u>115,361</u> |
| Current assets | | | |
| Debtors | 7 | 4,875 | 7,772 |
| Cash at bank and in hand | | <u>109,497</u> | <u>63,157</u> |
| | | 114,372 | 70,929 |
| Creditors: Amounts falling due within one year | 8 | <u>(1,860)</u> | <u>(2,092)</u> |
| Net current assets | | <u>112,512</u> | <u>68,837</u> |
| Net assets | | <u>201,411</u> | <u>184,198</u> |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>201,411</u> | <u>184,198</u> |
| Total funds | 9 | <u>201,411</u> | <u>184,198</u> |

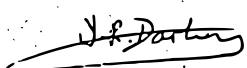
For the financial year ending 30 April 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 14 were approved by the trustees, and authorised for issue on 13 December 2024 and signed on their behalf by:


.....
Yochana Darling
Trustee

The notes on pages 9 to 14 form an integral part of these financial statements.

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

International Christian Consulate meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the 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 11 of the 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.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|-----------------------|-------------------------------------|
| Land and buildings | 2% on cost |
| Motor vehicles | 25% on cost |
| Building improvements | 20% on cost |

Debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

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

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

3 Income from donations and legacies

| | Unrestricted funds General £ | Total 2024 £ | Total 2023 £ |
|-----------------------------------|---|-----------------------------|-----------------------------|
| Donations and legacies; | | | |
| Donations | 70,230 | 70,230 | 59,581 |
| Gift aid reclaimed | 4,917 | 4,917 | 7,772 |
| Grants, including capital grants; | | | |
| Grants from other charities | 50,675 | 50,675 | 15,000 |
| | <u>125,822</u> | <u>125,822</u> | <u>82,353</u> |

4 Expenditure on charitable activities

| | Note | Unrestricted funds General £ | Total 2024 £ | Total 2023 £ |
|-----------------------------|-------------|---|-----------------------------|-----------------------------|
| Refugee aid & accommodation | | 37,535 | 37,535 | 55,550 |
| Contract staff | | 23,073 | 23,073 | 12,025 |
| Travel & accommodation | | 4,824 | 4,824 | 6,186 |
| Motor expenses | | 4,504 | 4,504 | 2,660 |
| Small equipment | | 886 | 886 | 380 |
| Office expenses | | 1,795 | 1,795 | 1,927 |
| Legal & professional fees | | 4,146 | 4,146 | 3,970 |
| Miscellaneous expenses | | 1,194 | 1,194 | 722 |
| Bank charges & admin fees | | 2,721 | 2,721 | 1,603 |
| Independent examination | | 1,470 | 1,470 | 1,470 |
| Depreciation | | 26,462 | 26,462 | 29,976 |
| | | <u>108,610</u> | <u>108,610</u> | <u>116,469</u> |

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

6 Tangible fixed assets

| | Land and buildings | Motor vehicles | Building improvements | Total |
|-----------------------|-------------------------------|---------------------------|----------------------------------|----------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 May 2023 | <u>84,151</u> | <u>13,790</u> | <u>141,464</u> | <u>239,405</u> |
| At 30 April 2024 | <u>84,151</u> | <u>13,790</u> | <u>141,464</u> | <u>239,405</u> |
| Depreciation | | | | |
| At 1 May 2023 | 9,659 | 13,790 | 100,595 | 124,044 |
| Charge for the year | <u>1,683</u> | <u>-</u> | <u>24,779</u> | <u>26,462</u> |
| At 30 April 2024 | <u>11,342</u> | <u>13,790</u> | <u>125,374</u> | <u>150,506</u> |
| Net book value | | | | |
| At 30 April 2024 | <u>72,809</u> | <u>-</u> | <u>16,090</u> | <u>88,899</u> |
| At 30 April 2023 | <u>74,492</u> | <u>-</u> | <u>40,869</u> | <u>115,361</u> |

7 Debtors

| | 2024 | 2023 |
|----------------|--------------|--------------|
| | £ | £ |
| Accrued income | <u>4,875</u> | <u>7,772</u> |

8 Creditors: amounts falling due within one year

| | 2024 | 2023 |
|----------|--------------|--------------|
| | £ | £ |
| Accruals | <u>1,860</u> | <u>2,092</u> |

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2024

9 Funds

| | Balance at 1 May 2023 £ | Incoming resources £ | Resources expended £ | Balance at 30 April 2024 £ |
|---------------------------|-------------------------------|----------------------------|----------------------------|-------------------------------------|
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| General Funds | <u>184,199</u> | <u>125,822</u> | <u>(108,610)</u> | <u>201,411</u> |
| | | | | |
| | Balance at 1 May 2022 £ | Incoming resources £ | Resources expended £ | Balance at 30 April 2023 £ |
| Unrestricted funds | | | | |
| <i>General</i> | | | | |
| General Funds | <u>218,314</u> | <u>82,353</u> | <u>(116,469)</u> | <u>184,198</u> |

10 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 30 April 2024 £ |
|-----------------------|---------------------------------------|--------------------------|---|
| Tangible fixed assets | 88,899 | - | 88,899 |
| Current assets | 114,372 | - | 114,372 |
| Current liabilities | <u>(1,860)</u> | <u>-</u> | <u>(1,860)</u> |
| Total net assets | <u>201,411</u> | <u>-</u> | <u>201,411</u> |
| | | | |
| | Unrestricted funds General £ | Restricted funds £ | Total funds at 30 April 2023 £ |
| Tangible fixed assets | 115,361 | - | 115,361 |
| Current assets | 70,929 | - | 70,929 |
| Current liabilities | <u>(2,092)</u> | <u>-</u> | <u>(2,092)</u> |
| Total net assets | <u>184,198</u> | <u>-</u> | <u>184,198</u> |

INTERNATIONAL CHRISTIAN CONSULATE

England & Wales - Charity number 1170909

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

International Christian Consulate

(A company limited by guarantee)

Charity registration number: 1170909

Company registration number: 10119332

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

INTERNATIONAL CHRISTIAN CONSULATE

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| Balance Sheet | 8 |
| Notes to the Financial Statements | 9 to 15 |

INTERNATIONAL CHRISTIAN CONSULATE
REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|------------------------------------|--|
| Trustees | Yochana Darling Siroos Alizadeh Mark Jones |
| Charity Registration Number | 1170909 |
| Company Registration Number | 10119332 |
| Registered Office | The charity is incorporated in England. 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF |
| Independent Examiner | G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham, Chichester West Sussex PO18 8NF |
| Bankers | Lloyds Bank plc Ariel House 2138 Coventry Road Sheldon Birmingham B26 3JW |

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2023.

Objectives and activities

Objects and aims

The charity's main objective is to advance the Christian Faith and provide aid and support for people fleeing war, conflict and persecution, especially those who are suffering because of their Christian faith.

Objectives, strategies and activities

The main activities include the provision of basic living support (food, supermarket vouchers, medicines, hygiene items etc.), integration support, discipleship and bible classes, Christian fellowship and community, retreats and prayer support and where necessary, safe housing (including utilities), for persecuted Christians. Discipleship, prayer support and bible classes are a central part of meeting the charity objects, and are provided in a number of settings, both face-to-face and online.

The charity also advocates on behalf of religious minority refugees, particularly those of the Christian minority in the Middle East and Afghanistan; and from time to time, produces research reports.

The charity has a retreat facility to provide intensive discipleship, as well as prayer space and healing support for persecuted Christian adults.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Review of activities

The main theatre of activities was in Greece, where we continued to assist many people who have been forced from their homes and countries by faith-based persecution and conflict. We sought to help them integrate into the local communities, adjust to Western cultures and to make progress in rebuilding their lives. We also helped them to find stability with other people of the Christian community and to practice their faith in safety and freedom, through involvement in our community centre, fellowship meals, prayer support, bible classes and discipleship classes. We also advocated on their behalf with the Greek asylum service, and collaborated with other Christian and non-Christian charities and organisations to help us achieve our aims.

The charity has continued to house, disciple and provide a wide range of practical and spiritual support for persecuted Christians in Greece. Many support services and organisations which previously provided additional support in Greece have closed, so the charity has been able to step in for those who found themselves facing hardships as a result.

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

The Goshen retreat facility has been a positive addition and beneficiaries have benefitted from several healing and discipleship retreats and visits throughout the year. Where necessary the charity covered transport costs for those unable to afford to visit otherwise, so as not to exclude people from benefitting. The impact of this facility has been visible by the growth and significant reduction in stress levels for beneficiaries, as well as their positive feedback. The gardening and agricultural activities have been a useful tool in teaching biblical principles and illustrating some of the parables taught by Jesus. In addition, the wide range of fruits and vegetables grown at the facility have supplemented food aid, provided fresh produce for meals at the Athens community centre, as well as enabling good quality healthy meals for visitors at the retreat facility.

Beyond Greece, the charity has expanded its reach by providing online bible classes, prayer and discipleship support for isolated persecuted Christians and Christian refugees in Germany, Switzerland, Canada, Morocco, Iran, Afghanistan, Pakistan and the UK. These beneficiaries have been able to join online meetings 2 or 3 times a week, which has connected them with a Christian community and allowed them to practice their faith, despite many of them being trapped in countries where they face intense and daily Christian persecution. For these beneficiaries, this has been a lifeline, strengthening their faith, encouraging them, increasing their biblical knowledge and taking away the feeling of isolation. We have also advocated on the behalf of those needing safe refuge, and coordinated with other organisations to arrange the delivery of practical aid, where possible.

Financial review

The trustees are satisfied with the finances for the seventh year of operating. Total grants and donations received amounted to £82,353 (2022 - £97,446) and total expenditure amounted to £116,469 (2022 - £137,178). Funds carried forward amount to £184,198 (2022 - (£218,314), which includes £115,361 (2022 - £145,337) in fixed assets.

Policy on reserves

It is the trustees' policy to maintain a balance of funds to enable the Charity to operate with a good financial base so that all financial commitments can be met. It is the Charity's intention to retain at least £10,000 in the bank as a reserve.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Structure, governance and management

Nature of governing document

International Christian Consulate is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

Recruitment and appointment of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

Statement of Responsibilities

The trustees (who are also the directors of International Christian Consulate for the purposes 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 19 July 2023 and signed on its behalf by:

.....
Yochana Darling
Trustee

INTERNATIONAL CHRISTIAN CONSULATE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERNATIONAL CHRISTIAN CONSULATE

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2023 which are set out on pages 7 to 15.

Responsibilities and basis of report

As the charity's trustees of International Christian Consulate (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of International Christian Consulate 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of International Christian Consulate as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

19 July 2023

INTERNATIONAL CHRISTIAN CONSULATE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2023

| | Note | Unrestricted funds £ | Total 2023 £ | Total 2022 £ |
|------------------------------------|------|----------------------------|-----------------------|-----------------------|
| Income and Endowments from: | | | | |
| Donations and legacies | 3 | <u>82,353</u> | <u>82,353</u> | <u>97,446</u> |
| Total income | | 82,353 | 82,353 | 97,446 |
| Expenditure on: | | | | |
| Charitable activities | 4 | <u>116,469</u> | <u>116,469</u> | <u>137,178</u> |
| Net expenditure | | <u>(34,116)</u> | <u>(34,116)</u> | <u>(39,732)</u> |
| Net movement in funds | | (34,116) | (34,116) | (39,732) |
| Reconciliation of funds | | | | |
| Total funds brought forward | | <u>218,314</u> | <u>218,314</u> | <u>258,046</u> |
| Total funds carried forward | 10 | <u><u>184,198</u></u> | <u><u>184,198</u></u> | <u><u>218,314</u></u> |

The notes on pages 9 to 15 form an integral part of these financial statements.

INTERNATIONAL CHRISTIAN CONSULATE

(REGISTRATION NUMBER: 10119332)

BALANCE SHEET AS AT 30 APRIL 2023

| | Note | 2023 £ | 2022 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 7 | <u>115,361</u> | <u>145,337</u> |
| | | <u>115,361</u> | <u>145,337</u> |
| Current assets | | | |
| Debtors | 8 | 7,772 | 7,694 |
| Cash at bank and in hand | | <u>63,157</u> | <u>66,753</u> |
| | | 70,929 | 74,447 |
| Creditors: Amounts falling due within one year | 9 | <u>(2,092)</u> | <u>(1,470)</u> |
| Net current assets | | <u>68,837</u> | <u>72,977</u> |
| Net assets | | <u>184,198</u> | <u>218,314</u> |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>184,198</u> | <u>218,314</u> |
| Total funds | 10 | <u>184,198</u> | <u>218,314</u> |

For the financial year ending 30 April 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 19 July 2023 and signed on their behalf by:

.....
Yochana Darling
Trustee

The notes on pages 9 to 15 form an integral part of these financial statements.

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

International Christian Consulate meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the 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 11 of the 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.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|-----------------------|-------------------------------------|
| Land and buildings | 2% on cost |
| Motor vehicles | 25% on cost |
| Building improvements | 20% on cost |

Debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Financial instruments

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

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

3 Income from donations and legacies

| | Unrestricted funds General £ | Total 2023 £ | Total 2022 £ |
|-----------------------------------|---------------------------------------|--------------------|--------------------|
| Donations and legacies; | | | |
| Donations | 59,581 | 59,581 | 78,384 |
| Gift aid reclaimed | 7,772 | 7,772 | 19,062 |
| Grants, including capital grants; | | | |
| Grants from other charities | 15,000 | 15,000 | - |
| | <u>82,353</u> | <u>82,353</u> | <u>97,446</u> |

4 Expenditure on charitable activities

| | Note | Unrestricted funds General £ | Total 2023 £ | Total 2022 £ |
|-----------------------------|------|---------------------------------------|--------------------|--------------------|
| Refugee aid & accommodation | | 55,550 | 55,550 | 72,565 |
| Travel & accommodation | | 8,846 | 8,846 | 10,422 |
| Consultancy fees | | 12,025 | 12,025 | 10,837 |
| Small equipment | | 380 | 380 | - |
| Office expenses | | 1,927 | 1,927 | 2,703 |
| Legal & professional fees | | 3,970 | 3,970 | 2,877 |
| Miscellaneous expenses | | 722 | 722 | 1,057 |
| Bank charges & admin fees | | 1,603 | 1,603 | 2,215 |
| Independent examination | | 1,470 | 1,470 | 1,470 |
| Depreciation | | 29,976 | 29,976 | 29,976 |
| Staff costs | 6 | - | - | 3,056 |
| | | <u>116,469</u> | <u>116,469</u> | <u>137,178</u> |

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

6 Staff costs

The aggregate payroll costs were as follows:

| | 2023 | 2022 |
|--|-------------|-------------|
| | £ | £ |
| Staff costs during the year were: | | |
| Wages and salaries | - | 3,056 |
| | - | 3,056 |

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

| | 2023 | 2022 |
|-------|-------------|-------------|
| | No | No |
| Staff | - | 1 |
| | - | 1 |

No employee received emoluments of more than £60,000 during the year.

7 Tangible fixed assets

| | Land and buildings | Motor vehicles | Building improvements | Total |
|-----------------------|-------------------------------|---------------------------|----------------------------------|--------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 May 2022 | 84,151 | 13,790 | 141,464 | 239,405 |
| At 30 April 2023 | 84,151 | 13,790 | 141,464 | 239,405 |
| Depreciation | | | | |
| At 1 May 2022 | 7,976 | 13,790 | 72,302 | 94,068 |
| Charge for the year | 1,683 | - | 28,293 | 29,976 |
| At 30 April 2023 | 9,659 | 13,790 | 100,595 | 124,044 |
| Net book value | | | | |
| At 30 April 2023 | 74,492 | - | 40,869 | 115,361 |
| At 30 April 2022 | 76,175 | - | 69,162 | 145,337 |

8 Debtors

| | 2023 | 2022 |
|----------------|-------------|-------------|
| | £ | £ |
| Prepayments | - | 7,694 |
| Accrued income | 7,772 | - |
| | 7,772 | 7,694 |

INTERNATIONAL CHRISTIAN CONSULATE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023**

9 Creditors: amounts falling due within one year

| | 2023 | 2022 |
|----------|--------------|--------------|
| | £ | £ |
| Accruals | <u>2,092</u> | <u>1,470</u> |

10 Funds

| | Balance at 1 May 2022 | Incoming resources | Resources expended | Balance at 30 April 2023 |
|---------------------------|----------------------------------|-------------------------------|-------------------------------|---|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General | | | | |
| General Funds | <u>218,314</u> | <u>82,353</u> | <u>(116,469)</u> | <u>184,198</u> |

| | Balance at 1 May 2021 | Incoming resources | Resources expended | Balance at 30 April 2022 |
|---------------------------|----------------------------------|-------------------------------|-------------------------------|---|
| | £ | £ | £ | £ |
| Unrestricted funds | | | | |
| General | | | | |
| General Funds | <u>258,046</u> | <u>97,446</u> | <u>(137,178)</u> | <u>218,314</u> |

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2023

11 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 30 April 2023 £ |
|-----------------------|---|-----------------------------------|---|
| Tangible fixed assets | 115,361 | - | 115,361 |
| Current assets | 70,929 | - | 70,929 |
| Current liabilities | <u>(2,092)</u> | <u>-</u> | <u>(2,092)</u> |
| Total net assets | <u>184,198</u> | <u>-</u> | <u>184,198</u> |

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 30 April 2022 £ |
|-----------------------|---|-----------------------------------|---|
| Tangible fixed assets | 145,337 | - | 145,337 |
| Current assets | 74,447 | - | 74,447 |
| Current liabilities | <u>(1,470)</u> | <u>-</u> | <u>(1,470)</u> |
| Total net assets | <u>218,314</u> | <u>-</u> | <u>218,314</u> |

INTERNATIONAL CHRISTIAN CONSULATE

England & Wales - Charity number 1170909

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

International Christian Consulate

(A company limited by guarantee)

Charity registration number: 1170909

Company registration number: 10119332

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

INTERNATIONAL CHRISTIAN CONSULATE

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| Notes to the Financial Statements | 8 to 14 |

INTERNATIONAL CHRISTIAN CONSULATE
LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|------------------------------------|--|
| Charity Registration Number | 1170909 |
| Company Registration Number | 10119332 |
| Trustees | Yochana Darling Abdulkader Skhiky (resigned 19 October 2021) Siroos Alizadeh Mark Jones (appointed 19 October 2021) |
| Registered address | 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF |
| Independent Examiner | G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF |
| Bankers | Lloyds Bank plc Ariel House 2138 Coventry Road Sheldon Birmingham B26 3JW |

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2022.

Objectives and activities

Objects and aims

The charity's main objective is to advance the Christian Faith and provide aid and support for people fleeing war, conflict and persecution, especially those who are suffering because of their Christian faith.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives, strategies and activities

The main activities include the provision of food and accommodation, integration support, discipleship and Christian fellowship, basic medical aid, and where necessary, safe housing for persecuted Christians. The charity also produces research reports and advocates on behalf of religious minority refugees. The charity has made significant progress in the construction of a retreat facility to provide intensive discipleship as well as prayer and support for trauma experienced by persecuted Christians.

Achievements and performance

Review of activities

The main theatre of activities was in Greece, where we were able to assist many people who had been forced from their homes and countries by Faith-based persecution and conflict. We sought to help them integrate into the local communities and to rebuild their lives, as well as to grow in their Christian faith. We also advocated on their behalf with the Greek asylum service, and collaborated with other Christian and non-Christian charities and organisations (e.g. UNHCR) to help us achieve our aims.

The COVID-19 pandemic has continued to impose restrictions on some of our activities, and the heavy restrictions even after the lockdown was lifted, has had an impact on activities. However, despite the challenges and restrictions, the charity has continued to house, disciple and provide a wide range of practical and spiritual support for persecuted Christians in Greece. The Goshen facility has been well received by beneficiaries who have benefitted from healing and discipleship retreats. It is a welcome addition to the charity's activities in achieving the charity's objects.

In addition, the charity has begun to provide discipleship and spiritual support remotely via Zoom for persecuted Christians trapped inside Afghanistan, as well as several who were able to flee to Pakistan. This has widened the reach of the charity and is already making a significant impact on these beneficiaries. We expect this aspect of our work to continue.

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

Financial review

The trustees are satisfied with the finances for the sixth year of operating. Total grants and donations received amounted to £97,446 (2021 - £191,398) and total expenditure amounted to £137,178 (2021 - £138,928). Funds carried forward amount to £218,314 (2021 - (£258,046)), which includes £145,337 (2021 - £175,313) in fixed assets.

Policy on reserves

It is the trustees' policy to maintain a balance of funds to enable the Charity to operate with a good financial base so that all financial commitments can be met. It is the Charly's intention to retain at least £10,000 in the bank as a reserve.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Structure, governance and management

Nature of governing document

International Christian Consulate is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Recruitment and appointment of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

Statement of Trustees' Responsibilities

The trustees (who are also the directors of International Christian Consulate for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 29 June 2022 and signed on its behalf by:

.....
Yochana Darling
Trustee

INTERNATIONAL CHRISTIAN CONSULATE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERNATIONAL CHRISTIAN CONSULATE

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2022 which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

As the charity's trustees of International Christian Consulate (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of International Christian Consulate 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of International Christian Consulate as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

29 June 2022

INTERNATIONAL CHRISTIAN CONSULATE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2022

| | Note | Unrestricted funds £ | Total 2022 £ | Total 2021 £ |
|------------------------------------|------|----------------------------|-----------------------|-----------------------|
| Income and Endowments from: | | | | |
| Donations and legacies | 3 | <u>97,446</u> | <u>97,446</u> | <u>191,398</u> |
| Total income | | <u>97,446</u> | <u>97,446</u> | <u>191,398</u> |
| Expenditure on: | | | | |
| Charitable activities | 4 | <u>137,178</u> | <u>137,178</u> | <u>138,928</u> |
| Total expenditure | | <u>137,178</u> | <u>137,178</u> | <u>138,928</u> |
| Net (expenditure)/income | | <u>(39,732)</u> | <u>(39,732)</u> | <u>52,470</u> |
| Net movement in funds | | (39,732) | (39,732) | 52,470 |
| Reconciliation of funds | | | | |
| Total funds brought forward | | <u>258,046</u> | <u>258,046</u> | <u>205,576</u> |
| Total funds carried forward | 10 | <u><u>218,314</u></u> | <u><u>218,314</u></u> | <u><u>258,046</u></u> |

The notes on pages 8 to 14 form an integral part of these financial statements.

INTERNATIONAL CHRISTIAN CONSULATE

REGISTERED NUMBER: 10119332

BALANCE SHEET AS AT 30 APRIL 2022

| | Note | 2022 £ | 2021 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 7 | <u>145,337</u> | <u>175,313</u> |
| | | <u>145,337</u> | <u>175,313</u> |
| Current assets | | | |
| Debtors | 8 | 7,694 | - |
| Cash at bank and in hand | | <u>66,753</u> | <u>84,203</u> |
| | | 74,447 | 84,203 |
| Creditors: Amounts falling due within one year | 9 | <u>(1,470)</u> | <u>(1,470)</u> |
| Net current assets | | <u>72,977</u> | <u>82,733</u> |
| Net assets | | <u>218,314</u> | <u>258,046</u> |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>218,314</u> | <u>258,046</u> |
| Total funds | 10 | <u>218,314</u> | <u>258,046</u> |

For the financial year ending 30 April 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 29 June 2022 and signed on their behalf by:

.....
Yochana Darling
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2022

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

International Christian Consulate meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the 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 11 of the 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.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|-----------------------|-------------------------------------|
| Land and buildings | 2% on cost |
| Motor vehicles | 25% on cost |
| Building improvements | 20% on cost |

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2022

Debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Financial instruments

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

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2022

3 Income from donations and legacies

| | Unrestricted funds General £ | Total 2022 £ | Total 2021 £ |
|-------------------------|---------------------------------------|--------------------|--------------------|
| Donations and legacies; | | | |
| Donations | 78,384 | 78,384 | 191,398 |
| Gift aid reclaimed | 19,062 | 19,062 | - |
| | <u>97,446</u> | <u>97,446</u> | <u>191,398</u> |

4 Expenditure on charitable activities

| | Note | Unrestricted funds General £ | Total 2022 £ | Total 2021 £ |
|-----------------------------|------|---------------------------------------|--------------------|--------------------|
| Refugee aid & accommodation | | 72,565 | 72,565 | 66,566 |
| Travel & accommodation | | 10,422 | 10,422 | 5,368 |
| Office rent | | - | - | 1,588 |
| Consultancy fees | | 10,837 | 10,837 | 13,618 |
| Small equipment | | - | - | 4,839 |
| Office expenses | | 2,703 | 2,703 | 2,550 |
| Legal & professional fees | | 2,877 | 2,877 | 739 |
| Miscellaneous expenses | | 1,057 | 1,057 | 522 |
| Bank charges & admin fees | | 2,215 | 2,215 | 2,413 |
| Independent examination | | 1,470 | 1,470 | 1,470 |
| Depreciation | | 29,976 | 29,976 | 33,422 |
| Staff costs | 6 | 3,056 | 3,056 | 5,833 |
| | | <u>137,178</u> | <u>137,178</u> | <u>138,928</u> |

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2022

6 Staff costs

The aggregate payroll costs were as follows:

| | 2022 £ | 2021 £ |
|--|-------------------------|-------------------------|
| Staff costs during the year were: | | |
| Wages and salaries | <u>3,056</u> | <u>5,833</u> |

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

| | 2022 No | 2021 No |
|-------|--------------------------|--------------------------|
| Staff | <u>1</u> | <u>1</u> |

No employee received emoluments of more than £60,000 during the year.

7 Tangible fixed assets

| | Land and buildings £ | Motor vehicles £ | Building improvements £ | Total £ |
|-----------------------|---|---------------------------------------|--|--------------------------|
| Cost | | | | |
| At 1 May 2021 | <u>84,151</u> | <u>13,790</u> | <u>141,464</u> | <u>239,405</u> |
| At 30 April 2022 | <u>84,151</u> | <u>13,790</u> | <u>141,464</u> | <u>239,405</u> |
| Depreciation | | | | |
| At 1 May 2021 | 6,293 | 13,790 | 44,009 | 64,092 |
| Charge for the year | <u>1,683</u> | <u>-</u> | <u>28,293</u> | <u>29,976</u> |
| At 30 April 2022 | <u>7,976</u> | <u>13,790</u> | <u>72,302</u> | <u>94,068</u> |
| Net book value | | | | |
| At 30 April 2022 | <u>76,175</u> | <u>-</u> | <u>69,162</u> | <u>145,337</u> |
| At 30 April 2021 | <u>77,858</u> | <u>-</u> | <u>97,455</u> | <u>175,313</u> |

8 Debtors

| | 2022 £ | 2021 £ |
|-------------|-------------------------|-------------------------|
| Prepayments | <u>7,694</u> | <u>-</u> |

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2022

9 Creditors: amounts falling due within one year

| | 2022 £ | 2021 £ |
|----------|--------------|--------------|
| Accruals | <u>1,470</u> | <u>1,470</u> |

10 Funds

| | Balance at 1 May 2021 £ | Incoming resources £ | Resources expended £ | Balance at 30 April 2022 £ |
|---------------------------|-------------------------------|----------------------------|----------------------------|-------------------------------------|
| Unrestricted funds | | | | |
| General | | | | |
| General Funds | <u>258,046</u> | <u>97,446</u> | <u>(137,178)</u> | <u>218,314</u> |

| | Balance at 1 May 2020 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 30 April 2021 £ |
|---------------------------|----------------------------------|----------------------------|----------------------------|------------------|--|
| Unrestricted funds | | | | | |
| General | | | | | |
| General Funds | 41,532 | 191,398 | (138,928) | 164,044 | 258,046 |
| Restricted funds | | | | | |
| House of Faith fund | 142,143 | - | - | (142,143) | - |
| Retreat fund | <u>21,901</u> | <u>-</u> | <u>-</u> | <u>(21,901)</u> | <u>-</u> |
| | <u>164,044</u> | <u>-</u> | <u>-</u> | <u>(164,044)</u> | <u>-</u> |
| Total funds | <u>205,576</u> | <u>191,398</u> | <u>(138,928)</u> | <u>-</u> | <u>258,046</u> |

The transfer from restricted to unrestricted funds was for buildings and improvements. The terms of the restriction were fulfilled once the improvements were completed, allowing the asset to be used on an unrestricted basis.

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2022

11 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 30 April 2022 £ |
|-----------------------|---|-----------------------------------|---|
| Tangible fixed assets | 145,337 | - | 145,337 |
| Current assets | 74,447 | - | 74,447 |
| Current liabilities | <u>(1,470)</u> | <u>-</u> | <u>(1,470)</u> |
| Total net assets | <u>218,314</u> | <u>-</u> | <u>218,314</u> |

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 30 April 2021 £ |
|-----------------------|---|-----------------------------------|---|
| Tangible fixed assets | 175,313 | - | 175,313 |
| Current assets | 84,203 | - | 84,203 |
| Current liabilities | <u>(1,470)</u> | <u>-</u> | <u>(1,470)</u> |
| Total net assets | <u>258,046</u> | <u>-</u> | <u>258,046</u> |

INTERNATIONAL CHRISTIAN CONSULATE

England & Wales - Charity number 1170909

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

International Christian Consulate

(A company limited by guarantee)

Charity registration number: 1170909

Company registration number: 10119332

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

INTERNATIONAL CHRISTIAN CONSULATE

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| Balance Sheet | 7 |
| Notes to the Financial Statements | 8 to 14 |

INTERNATIONAL CHRISTIAN CONSULATE
LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|------------------------------------|--|
| Charity Registration Number | 1170909 |
| Company Registration Number | 10119332 |
| Trustees | Yochana Darling Abdulkader Skhiky (resigned 19 October 2021) Siroos Alizadeh (appointed 21 September 2020) Mark Jones (appointed 19 October 2021) |
| Registered address | 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF |
| Bankers | Lloyds Bank plc Ariel House 2138 Coventry Road Sheldon Birmingham B26 3JW |
| Independent Examiner | G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF |

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 April 2021.

Objectives and activities

Objects and aims

The charity's main objective is to advance the Christian Faith and provide aid and support for people fleeing war, conflict and persecution, especially those who are suffering because of their Christian faith.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Objectives, strategies and activities

The main activities include the provision of food and accommodation, integration support, discipleship and Christian fellowship, basic medical aid, and where necessary, safe housing for persecuted Christians. The charity also produces research reports and advocates on behalf of religious minority refugees. The charity has made significant progress in the construction of a retreat facility to provide intensive discipleship as well as prayer and support for trauma experienced by persecuted Christians.

Achievements and performance

Review of activities

The main theatre of activities was in Greece, where we were able to assist many people who had been forced from their homes and countries by Faith-based persecution and conflict. We sought to help them integrate into the local communities and to rebuild their lives, as well as to grow in their Christian faith. We also advocated on their behalf with the UK government and Greek asylum service, and collaborated with other Christian and non-Christian charities and organisations (e.g. UNHCR) to help us achieve our aims.

The COVID-19 pandemic has continued to impose restrictions on some of our activities, and the 7 month complete lockdown in Greece impacted the ability for some of our programs (primarily in-person classes and gatherings) to function normally. However, despite the challenges and heavy restrictions, the charity has continued to house, disciple and provide a wide range of practical and spiritual support for persecuted Christians in Greece. The charity was also able to complete a large part of the construction and development of the retreat facility, despite the lockdown, which will significantly compliment our existing programs in achieving our aims.

Financial review

The trustees are satisfied with the finances for the fifth year of operating. Total grants and donations received amounted to £191,398 (2020 - £116,730) and total expenditure amounted to £138,928 (2020 - £126,712). Funds carried forward amount to £258,046 (2020 - £205,576), which includes £175,313 (2020 - £110,731) in fixed assets.

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

Policy on reserves

It is the trustees' policy to maintain a balance of funds to enable the Charity to operate with a good financial base so that all financial commitments can be met. It is the Charity's intention to retain at least £10,000 in the bank as a reserve.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Structure, governance and management

Nature of governing document

International Christian Consulate is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Recruitment and appointment of trustees

The management of the company is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

INTERNATIONAL CHRISTIAN CONSULATE

TRUSTEES' REPORT

Statement of Trustees' Responsibilities

The trustees (who are also the directors of International Christian Consulate for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 6 January 2022 and signed on its behalf by:

.....
Yochana Darling
Trustee

INTERNATIONAL CHRISTIAN CONSULATE

INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 April 2021 which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

As the charity's trustees of International Christian Consulate (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of International Christian Consulate 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of International Christian Consulate as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

.....
G W Schulz

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

6 January 2022

INTERNATIONAL CHRISTIAN CONSULATE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 APRIL 2021

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2021 £ | Total 2020 £ |
|------------------------------------|------|----------------------------|--------------------------|-----------------------|-----------------------|
| Income and Endowments from: | | | | | |
| Donations and legacies | 3 | <u>191,398</u> | - | <u>191,398</u> | <u>116,370</u> |
| Total income | | <u>191,398</u> | - | <u>191,398</u> | <u>116,370</u> |
| Expenditure on: | | | | | |
| Charitable activities | 4 | <u>138,928</u> | - | <u>138,928</u> | <u>126,712</u> |
| Total expenditure | | <u>138,928</u> | - | <u>138,928</u> | <u>126,712</u> |
| Net income/(expenditure) | | 52,470 | - | 52,470 | (10,342) |
| Transfers between funds | | <u>164,044</u> | <u>(164,044)</u> | - | - |
| Net movement in funds | | 216,514 | (164,044) | 52,470 | (10,342) |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | <u>41,532</u> | <u>164,044</u> | <u>205,576</u> | <u>215,918</u> |
| Total funds carried forward | 9 | <u><u>258,046</u></u> | <u><u>-</u></u> | <u><u>258,046</u></u> | <u><u>205,576</u></u> |

The notes on pages 8 to 14 form an integral part of these financial statements.

INTERNATIONAL CHRISTIAN CONSULATE

REGISTERED NUMBER: 10119332

BALANCE SHEET AS AT 30 APRIL 2021

| | Note | 2021 £ | 2020 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 7 | 175,313 | 110,731 |
| Current assets | | | |
| Cash at bank and in hand | | 84,203 | 95,805 |
| Creditors: Amounts falling due within one year | 8 | <u>(1,470)</u> | <u>(960)</u> |
| Net current assets | | <u>82,733</u> | <u>94,845</u> |
| Net assets | | <u>258,046</u> | <u>205,576</u> |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | | - | 164,044 |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>258,046</u> | <u>41,532</u> |
| Total funds | 9 | <u>258,046</u> | <u>205,576</u> |

For the financial year ending 30 April 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 6 January 2022 and signed on their behalf by:

.....
Yochana Darling
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2021

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

International Christian Consulate meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the 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 11 of the 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.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|-----------------------|-------------------------------------|
| Land and buildings | 2% on cost |
| Motor vehicles | 25% on cost |
| Building improvements | 20% on cost |

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2021

Debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

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

3 Income from donations and legacies

| | Unrestricted funds General £ | Total 2021 £ | Total 2020 £ |
|-------------------------|---|-----------------------------|-----------------------------|
| Donations and legacies; | | | |
| Donations | 191,398 | 191,398 | 116,370 |
| | <u>191,398</u> | <u>191,398</u> | <u>116,370</u> |

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2021

4 Expenditure on charitable activities

| | Note | Unrestricted funds General £ | Total 2021 £ | Total 2020 £ |
|---|-------------|---|-----------------------------|-----------------------------|
| Refugee aid & accommodation | | 66,566 | 66,566 | 62,215 |
| Travel & accommodation | | 5,368 | 5,368 | 10,059 |
| Office rent | | 1,588 | 1,588 | 8,407 |
| Consultancy fees | | 13,618 | 13,618 | 14,866 |
| Small equipment | | 4,839 | 4,839 | 4,786 |
| Office expenses | | 2,550 | 2,550 | 4,244 |
| Legal & professional fees | | 739 | 739 | 2,931 |
| Miscellaneous expenses | | 522 | 522 | 2,122 |
| Bank charges & admin fees | | 2,413 | 2,413 | 1,789 |
| Independent examination | | 1,470 | 1,470 | 1,470 |
| Depreciation, amortisation and other similar costs | | 33,422 | 33,422 | 13,823 |
| Staff costs | 6 | 5,833 | 5,833 | - |
| | | <u>138,928</u> | <u>138,928</u> | <u>126,712</u> |

5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2021

6 Staff costs

The aggregate payroll costs were as follows:

| | 2021 | 2020 |
|--|--------------|-------------|
| | £ | £ |
| Staff costs during the year were: | | |
| Wages and salaries | <u>5,833</u> | <u>-</u> |

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

| | 2021 | 2020 |
|-------|-------------|-------------|
| | No | No |
| Staff | <u>1</u> | <u>-</u> |

No employee received emoluments of more than £60,000 during the year.

7 Tangible fixed assets

| | Land and buildings | Motor vehicles | Building improvements | Total |
|-----------------------|-------------------------------|---------------------------|----------------------------------|----------------|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 May 2020 | 84,151 | 13,790 | 43,460 | 141,401 |
| Additions | <u>-</u> | <u>-</u> | <u>98,004</u> | <u>98,004</u> |
| At 30 April 2021 | <u>84,151</u> | <u>13,790</u> | <u>141,464</u> | <u>239,405</u> |
| Depreciation | | | | |
| At 1 May 2020 | 4,610 | 10,344 | 15,716 | 30,670 |
| Charge for the year | <u>1,683</u> | <u>3,446</u> | <u>28,293</u> | <u>33,422</u> |
| At 30 April 2021 | <u>6,293</u> | <u>13,790</u> | <u>44,009</u> | <u>64,092</u> |
| Net book value | | | | |
| At 30 April 2021 | <u>77,858</u> | <u>-</u> | <u>97,455</u> | <u>175,313</u> |
| At 30 April 2020 | <u>79,541</u> | <u>3,446</u> | <u>27,744</u> | <u>110,731</u> |

8 Creditors: amounts falling due within one year

| | 2021 | 2020 |
|----------|--------------|-------------|
| | £ | £ |
| Accruals | <u>1,470</u> | <u>960</u> |

INTERNATIONAL CHRISTIAN CONSULATE

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2021

9 Funds

| | Balance at 1 May 2020 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 30 April 2021 £ |
|---------------------------|----------------------------------|----------------------------|----------------------------|------------------|--|
| Unrestricted funds | | | | | |
| <i>General</i> | | | | | |
| General Funds | 41,532 | 191,398 | (138,928) | 164,044 | 258,046 |
| Restricted funds | | | | | |
| House of Faith fund | 142,143 | - | - | (142,143) | - |
| Retreat fund | 21,901 | - | - | (21,901) | - |
| | <u>164,044</u> | <u>-</u> | <u>-</u> | <u>(164,044)</u> | <u>-</u> |
| Total funds | <u>205,576</u> | <u>191,398</u> | <u>(138,928)</u> | <u>-</u> | <u>258,046</u> |

The transfer from restricted to unrestricted funds was for buildings and improvements. The terms of the restriction were fulfilled once the improvements were completed, allowing the asset to be used on an unrestricted basis.

| | Balance at 1 May 2019 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 30 April 2020 £ |
|---------------------------|----------------------------------|----------------------------|----------------------------|----------------|--|
| Unrestricted funds | | | | | |
| <i>General</i> | | | | | |
| General Funds | 19,997 | 89,681 | (49,683) | (18,463) | 41,532 |
| Restricted funds | | | | | |
| Safe House fund | - | - | (18,463) | 18,463 | - |
| House of Faith fund | 170,324 | - | (28,181) | - | 142,143 |
| Retreat fund | 25,597 | 26,689 | (30,385) | - | 21,901 |
| | <u>195,921</u> | <u>26,689</u> | <u>(77,029)</u> | <u>18,463</u> | <u>164,044</u> |
| Total funds | <u>215,918</u> | <u>116,370</u> | <u>(126,712)</u> | <u>-</u> | <u>205,576</u> |

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NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 30 APRIL 2021

10 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 30 April 2021 £ |
|-----------------------|---|-----------------------------------|---|
| Tangible fixed assets | 175,313 | - | 175,313 |
| Current assets | 84,203 | - | 84,203 |
| Current liabilities | <u>(1,470)</u> | <u>-</u> | <u>(1,470)</u> |
| Total net assets | <u>258,046</u> | <u>-</u> | <u>258,046</u> |

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 30 April 2020 £ |
|-----------------------|---|-----------------------------------|---|
| Tangible fixed assets | 3,446 | 107,285 | 110,731 |
| Current assets | 39,046 | 56,759 | 95,805 |
| Current liabilities | <u>(960)</u> | <u>-</u> | <u>(960)</u> |
| Total net assets | <u>41,532</u> | <u>164,044</u> | <u>205,576</u> |