

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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**INTERNATIONAL CHRISTIAN CONSULATE**  
**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Trustees</b>	Yochana Darling Siroos Alizadeh Mark Jones
<b>Charity Registration Number</b>	1170909
<b>Company Registration Number</b>	10119332
<b>Registered Office</b>	The charity is incorporated in England. 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
<b>Independent Examiner</b>	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham, Chichester West Sussex PO18 8NF
<b>Bankers</b>	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 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	<u>82,353</u>	<u>82,353</u>	<u>97,446</u>
Total income		82,353	82,353	97,446
<b>Expenditure on:</b>				
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)
<b>Reconciliation of funds</b>				
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 £
<b>Fixed assets</b>			
Tangible assets	7	<u>115,361</u>	<u>145,337</u>
		<u>115,361</u>	<u>145,337</u>
<b>Current assets</b>			
Debtors	8	7,772	7,694
Cash at bank and in hand		<u>63,157</u>	<u>66,753</u>
		70,929	74,447
<b>Creditors: Amounts falling due within one year</b>	9	<u>(2,092)</u>	<u>(1,470)</u>
<b>Net current assets</b>		<u>68,837</u>	<u>72,977</u>
<b>Net assets</b>		<u>184,198</u>	<u>218,314</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>184,198</u>	<u>218,314</u>
<b>Total funds</b>	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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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 £
<b>Staff costs during the year were:</b>		
Wages and salaries	-	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 No	2022 No
Staff	-	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 £
<b>Cost</b>				
At 1 May 2022	84,151	13,790	141,464	239,405
At 30 April 2023	84,151	13,790	141,464	239,405
<b>Depreciation</b>				
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
<b>Net book value</b>				
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 £
<b>Unrestricted funds</b>				
<b>General</b>				
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 £
<b>Unrestricted funds</b>				
<b>General</b>				
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

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 30 April 2023 £</b>
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>
	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds at 30 April 2022 £</b>
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>