

INTERNATIONAL NEEDS UK

England & Wales - Charity number 1175526

Details

Status Registered

Legal form CIO

Registered 2017-11-02

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

Contact

Address 50 Biddulph Road
South Croydon
Cr2 6QB

Phone 01883331332

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Website www.ineeds.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE, FOR THE PUBLIC BENEFIT:-4.1. THE RELIEF OF POVERTY;4.2. THE ADVANCEMENT OF EDUCATION; AND4.3. THE PROMOTION OF THE CHRISTIAN GOSPEL.

Activities: EDUCATION - BUILDING AND MAINTAINING SCHOOLS AND VOCATIONAL TRAINING CENTRES. COMMUNITY DEVELOPMENT - PROVIDING MEDICAL CENTRES, WATER PROJECTS, RELEASING WOMEN AND CHILDREN FROM SLAVERY, AIDS/HIV AWARENESS PROGRAMMES, MICRO CREDIT TRAINING AND LOANS. SUPPORTING CHURCHES - PROVIDING BIBLE CORRESPONDENCE COURSES, THEOLOGICAL TRAINING AND CHURCH PLANTING

Classification

- **How:** Provides Other Finance, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- Bangladesh
- Burkina Faso
- Congo (Democratic Republic)
- Czech Republic
- Dominican Republic
- Egypt
- Ghana
- India
- Kenya
- Nepal
- Philippines
- Slovakia
- Uganda
- Vietnam
- Zambia
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,052,722	£1,185,352	£554,621	8
2023-12-31	£1,007,343	£1,006,930	£691,967	8
2022-12-31	£1,008,004	£1,010,102	£688,964	7
2021-12-31	£867,770	£773,569	£678,297	6
2020-12-31	£931,117	£888,537	£584,096	7

Trustees

Name	Role	Appointed
ANTHONY TYRELL	Chair	2018-01-01
ALASTAIR GORDON MCLUCKIE		2018-01-01
ANDREW JOHN HUBBARD		2018-01-01
Dr Elizabeth Fiona King		2022-06-08
EUAN HECTOR MENZIES		2018-06-22
JANE ELIZABETH HOWARD		2018-01-01
JOHN STEWART COOPER		2018-01-01
Steve Mann		2025-02-27

INTERNATIONAL NEEDS UK

England & Wales - Charity number 1175526

Accounts



International Needs UK **Annual Report and Accounts** Year Ended 31 December 2024

Registered Charity Number 1175526



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Legal & Administrative Details

Charity Number:	1175526
CIO Number	CE011955
Address:	50 Biddulph Road South Croydon CR2 6QB
Website:	www.ineeds.org.uk
Patron:	Lord Green of Hurstpierpoint
Trustee Board:	M Baggott J Cooper (Deputy Chair) J Howard A Hubbard A McLuckie E Menzies A Tyrrell (Chair) E King
Executive Director:	Danny Morris
International Office:	International Needs Incorporated
Bankers:	HSBC Bank plc 184 High Street Bromley Kent, BR1 1HL CAF Bank plc 25 Kings Hill Avenue West Malling Kent, ME19 4JQ
Solicitors:	Streeter Marshall 12 Purley Parade High Street Purley Surrey, CR8 2AB
Auditors:	Begbies Chartered Accountants 9 Bonhill Street, London EC2A 4DJ

Introduction from the Trustees

Dear supporters and Friends of International Needs UK

The Trustees commend this Annual Report for 2024 to you. We are very pleased to be able to report that, despite continued pressure on family budgets we recorded our highest annual giving ever of £1.05 million during 2024. Great credit for this must go to our hardworking and dedicated staff team under the guidance of Danny Morris. We are also grateful to you, our friends and supporters for your continued faithful generosity and your invaluable prayer support. We also thank grant making trusts, churches, schools and businesses for your support as well. We thank God for your continued generosity.

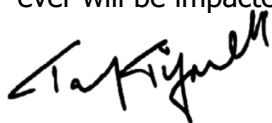
Whilst we rejoice at the income figure what is really important, of course, is the impact this has had on the lives of people. Lives that are changed both physically and spiritually, through education, support for livelihoods, the provision of safe water supplies and health facilities, support for churches and evangelism and provision for refugees from terrorism in Burkina Faso and refugees in Romania from the war in Ukraine. We estimate that your support has impacted the lives of over **50,000 people** in 2024.

During the year we have said goodbye to two members of staff, Eldred in April and David at the end of December. We welcomed Ali Mbugua back from maternity leave in October. We also welcomed into the IN family, Starfish, a charity founded in the UK, working in Uganda. Starfish has been working with children, particularly those with disabilities, and their work fits well with ours. This has provided sustainability for Starfish and some useful economies of scale for the work of IN Uganda.

In May we celebrated the founding of International Needs in New Zealand fifty years ago. Our Congress was held in New Zealand and several trustees attended along with Danny Morris. Our Treasurer, Euan Menzies, was elected chair of the International Executive Committee and this has resulted in much closer ties for us in the UK with the international organisation. INUK (International Needs UK) was founded two years later so we will be celebrating our 50th Anniversary in 2026. Watch this space.

But whilst we have much to celebrate in 2024 we were also saddened by news from Uganda. Just before Christmas many of the Ugandan management team travelling in the minibus back from a funeral were involved in a serious road accident. Two members of the team, Charles and Justine, had to be treated in hospital but sadly Joseph Nalonda our much loved and long serving head teacher at the Buikwe Primary school lost his life. We continue to pray for his widow, Suzanne, his family and for the whole community in Uganda, grieving at this time.

We enter 2025 with the world seeming to be a very uncertain place with support for the most needy being reduced by governments here and overseas. Those we seek to serve are in greater need than ever for material support and the Good News that Jesus can give new life. We pray that through the power of the Holy Spirit and your continued faithful support more lives than ever will be impacted for the Kingdom in the coming year.



Tony Tyrrell
Chair of Trustees
International Needs UK

Vision

That all families will have access to basic resources, freeing them from hunger, fear, and poverty, so that each family member can live a life that allows them to develop their full potential.

“I have come that they may have life and have it to the full” (John 10.10).

Mission

To bring sustainable change by making people aware of the plight of families within our project communities and connecting people to provide resources focused on transforming the lives of those communities.

We do this by:

- Partnering with local leaders within the IN Network in 31 countries around the world and providing grants for projects run by them.
- Implementing relief and development projects which strive for ongoing sustainability.
- Raising awareness of the plight of families.
- Partnering with trusts, churches, companies and individuals.
- Connecting people through short term trips to families in our project communities.
- Capacity building and education.

Values

1. We are Christian, and our inspiration is the love of God in Jesus Christ.
2. The family in all its various forms is greatly valued.
3. We believe in hope and do not accept the status quo.
4. Local people are best placed to make a difference to the lives of local families.
5. We value and support people of all ages, faiths and races, making no distinction.
6. Commitment to excellence in aid and development projects with transparency and accountability to our supporters.

Objectives

The objects of the Charity for the public benefit are:

1. The relief of poverty
2. The advancement of education
3. The promotion of the Christian Gospel

Danny Morris, Executive Director

2024 marked my 10th anniversary as the Executive Director of International Needs UK. Anniversaries often provide a chance to reflect. The journey began in 2014 at a Congress of all our Global Partners in Turkey. It was a privilege to meet all these national leaders representing every continent on earth, all motivated by their faith in Jesus Christ and a desire to help communities through crises and transformation. Many lessons have been learned over this time, mainly taught by colleagues in other cultures. West isn't always best; expecting instantaneous results is unrealistic, not every problem is solved with material resources, and the size of western material wealth doesn't equal the size of our wisdom. True partnership works best, and deferring to our friends' wisdom and experience in their local context and cultural experience can sometimes be challenging yet generally creates long-term sustainability.

We set out to grow, and during this period, we have doubled our income and support; nevertheless, we still need to expand further. The urgency of our work today could not be more pronounced. In 2024, we have helped over 50,000 people through poverty relief, livelihood generation, healthcare, water programs and preaching the good news of Jesus.

We have particularly expanded our efforts in Eastern Europe, transitioning from our original relief initiatives for Ukrainian families to establishing a comprehensive support system for those grappling with the realities of war, displacement, and the challenges of adapting to a new nation, language, and culture. Our friends in Romania refer to this as the Joy Centre, which offers a kindergarten, educational opportunities, a space for teenagers, respite care for mothers, counselling, and an escape from the ravages of war and terror. Today, we assess the geopolitical situation and acknowledge the importance of maintaining our support for our Romanian colleagues as they assist and empower Ukrainian families.

In Kenya, we continue to uphold a vision through our partners to see the highly marginalised and overlooked street youths of Nairobi's slums escape the dangers of street life, break free from drugs, and integrate into communities that embrace them, helping them to experience the hope of a new way of living. One of our trustees coined the phrase "leadership and talent centre," this has become our collective vision to provide agricultural land and a centre that supports those youths making this transition. We are helping develop the leaders of Kenya tomorrow.

Two major projects in Uganda ended at the end of 2024, and we marvelled at the outstanding results. For Disability Inclusion (DIP), 2,500 children with disabilities were enrolled in 60 schools. In our Water and Sanitation projects (WASH), 27 villages with up to 60,000 people have had significant interventions to improve access to safe water and public spaces, and vulnerable families have built secure pit latrines to separate contaminated water from clean water, thus reducing sickness from waterborne diseases.

As we look ahead to 2025, we face numerous challenges, particularly the upheaval in national overseas aid programmes. Yet, I am astounded and truly grateful for the generosity of our supporters, child sponsors, and the trusts that place their faith in us and contribute funds for our work. As you trust us and expect our accountability, we strive diligently to improve efficiency, adapt to constantly evolving processes, and operate a charity that maintains the highest standards set by the Charities Commission while continuing to earn the respect of our supporters.

Danny Morris, International Needs UK

Project Impact - performance

In 2024, with the generous support of our donors, IN UK were able to deliver **transformational impact** with families around the world. To give an indication of our impact we have collated the beneficiary numbers shown in the table below. This shows the direct beneficiaries of the projects funded by IN UK in 2024. Yet the **true impact is much greater** when indirect beneficiaries are included such as the families of sponsored children or communities uplifted through new businesses and services. Furthermore, our legacy of support continues to have impact for families that is not included in this table, such as the 32,243 people supported by Makonge Health Centre in Uganda that IN UK helped to build. Across the **IN Network, over 1,075,400 people were reached in 2024** with a wide range of initiatives. IN UK feel privileged to be part of such a far-reaching network with inspirational leaders who are sharing the good news of the gospel in a multitude of ways.

Theme	Projects funded by IN UK in 2024	Country	Beneficiary Number
Education	Helping disabled children go to school and be welcomed into local churches and communities	Uganda	7,655
	Child and group sponsorship across IN partnership	IN Network	
	Trauma counselling and pastoral care for children displaced by conflict at St Ophel School	Burkina Faso	
	School support and education competitions	Burkina Faso	
	Children provided with school education packs	Sri Lanka	
	Ukrainian refugee children supported with childcare and education, also holistic care for their families	Romania	
Water	Improving access to water, sanitation and hygiene (WASH) across 27 villages	Uganda	18,539
	Installing tube wells with rural communities	Sri Lanka	
Health	Providing Malaria nets for vulnerable families	Burkina Faso	17,344
	Equipment provided to improve services at dispensary and maternity unit	Burkina Faso	
Church Support	Training Sunday School teachers and pastors in Egypt, and serving vulnerable families	Egypt	7,515
Livelihoods	Providing essential support, mentoring, Bible teaching and pastoral care for street youth	Kenya	477
	Street youth provided with business support and rehabilitation programme	Kenya	
	Women empowered through vocational training	Nepal	
	Peanut farming support	Sri Lanka	
TOTAL			51,530

Of particular importance, 2024 saw the completion of two major projects in Uganda, WASH 2 (**Water Sanitation and Hygiene**) and DIP 2 (**Disability Inclusion Project**). These highly successful projects have been developing since 2017 and are having great impact for rural families. Over 500 disabled children have gained access to an education, 240 families of disabled children were supported with income generating activities, and 3,750 parents and community members were reached with positive messaging about disability. With the WASH programme, 6 school toilet blocks were built benefitting 1,335 students, 26 water sources were built or repaired, and 15,315 people were reached with hygiene education. We celebrate this impact and continue to work together to improve our ministries. We are sharing the love of God through all these projects. In 2025 we hope to launch new programmes in these areas building on our experience, learnings and success.



FIGURE 1. OUR DISABILITY INCLUSION PROJECT IN UGANDA HOSTS DISABILITY INCLUSIVE SPORTS FESTIVALS FOR THE 60 PARTICIPATING SCHOOLS. HERE STUDENTS SHOWCASE THEIR TALENTS WITH ADAPTED SPORTING ACTIVITIES, PROMOTING POSITIVE UNDERSTANDINGS OF DISABILITY.



FIGURE 2. OUR WASH PROJECT IN UGANDA IS SUPPORTING 27 VILLAGES WITH IMPROVED WATER, SANITATION AND HYGIENE. UNDER THIS WORK, 26 NEW OR IMPROVED WATER SUPPLIES WERE ESTABLISHED IN 15 VILLAGES. HERE ARE THE WATER USER COMMITTEE SHOWCASING THEIR BOREHOLE IN KIKWANYA VILLAGE.

Two major **construction projects** were also launched in 2025, where their impact for beneficiaries will be realised in 2025 and beyond. At Makonge Primary School in Kiyindi **Uganda** we committed to building 'Block B' with **seven classrooms** across three storeys. These expand the learning spaces available at the growing school and drastically improve the learning environments compared to the old and rundown buildings. We expect this classroom block to be completed and ready for use by 350 pupils in 2025.



FIGURE 3. GROUNDBREAKING CEREMONY FOR THE CONSTRUCTION OF BLOCK B AT MAKONGE PRIMARY SCHOOL, KIYINDI, UGANDA. PARENTS OF STUDENTS ATTENDED TO START DIGGING THE FOUNDATIONS; THIS IS IMPORTANT WORK AND DEMONSTRATES THEIR OWNERSHIP OF THIS SCHOOL.



FIGURE 4. CLASSROOM CONSTRUCTION MAKING GOOD PROGRESS. PHOTO FROM MONITORING TRIP BY DANNY MORRIS (CEO) SEPTEMBER 2024.

In **Kenya**, in partnership with IN Kenya and Grace Empowerment Organisation, we have purchased land and started preparation works to build a '**Leadership and Talent Centre**' that will provide holistic rehabilitation support and leadership development for an estimated **75 street youth** each year.

With increasing global conflicts, our ministries to displaced peoples continue to be of great importance. The needs of these people are receiving reduced media attention and therefore are less known to the general public. Though this impacts our ability to raise funds for these needs, we are very grateful to our supporters who continue to respond generously. We are supporting children and their families displaced by conflict in **Burkina Faso** and in **Ukraine** (ministry based in Romania). Both ministries include trauma counselling recognising the severe impact of their experiences. Trauma in children has been evident by some stopping speaking, experiencing bad dreams, disruptive behaviour and more. This trauma care is critical to help them process what they have witnessed and to provide them with the tools to improve their mental health. In Burkina Faso St Ophel school has welcomed **400 internally displaced children** to their school and support them and their families as they settle in Bobo Dioulasso. In Romania there are **70 Ukrainian children** directly supported by the Joy Centre where they received childcare, education sessions, sports, arts and trauma care, this is alongside holistic pastoral care for their families. In **Egypt** we continue to serve Sudanese and Syrian refugees with essential resources and through training at the vocational centre.



FIGURE 5. UKRAINIAN CHILDREN AT THE JOY CENTRE IN ROMANIA IN AN ART THERAPY SESSION. 70 CHILDREN ARE SUPPORTED AT THIS CENTRE WITH EDUCATION, LANGUAGE LESSONS, KINDERGARTEN CARE, AND TRAUMA CARE. OLDER CHILDREN HAVE BEEN JOINING YOUTH ALPHAS SESSIONS.

Learning and collaboration have also been enhanced within the International Needs Network with new learning communities for thematic areas such as for water and education. The IN Network continue to deliver programmatic training for its members and are developing a new programme management system to improve collaboration, efficiency and monitoring and evaluation. We look forward to how these initiatives can improve overall programmatic impact.

Stories of hope

Impact numbers give an indication of the scale of our work and the reach of the donations of our supporters. Yet **it is the transformation and stories of all those individuals that are the most important.** Here are two stories of significant impact from 2024.

Kantano Ruth has been supported through the IN Uganda WASH Programme. Her family were identified by their community as in significant need and were provided with a 500-litre tank for water storage. Before this intervention, Kantano Ruth, an elderly blind woman aged 103, faced immense challenges accessing clean and safe water due to the hilly and steep terrain of Kikwanyanya. Her daughter, Nabwire Beatrice, had to assist her in fetching water from a distant well, which was not only physically demanding but also time-consuming.



With the installation of the water tank, their lives have been transformed. They no longer need to undertake arduous journeys to fetch water, as they now have a convenient and accessible source of clean water right in their compound. This has not only alleviated the physical burden on Kantano Ruth and her daughter but has also given them the freedom and independence to manage their daily tasks more efficiently.

Moreover, the availability of clean water has significantly improved their hygiene practices. They can now wash their clothes regularly, bathe comfortably, and maintain a clean-living environment, which has contributed to their overall health and well-being. This improvement in hygiene has also reduced their vulnerability to waterborne diseases, enhancing their quality of life and ensuring their long-term health.

In summary, the project's intervention has not only provided Kantano Ruth and her family with access to safe water but has also empowered them to live with dignity and independence despite their challenging circumstances. It has improved their quality of life, enhanced their health and hygiene practices, and made a tangible difference in their day-to-day lives.

Alongside providing water storage tanks for vulnerable families, WASH Uganda have built and repaired a total of **26 water sources** such as borehole and natural springs, serving over 18,417 people.

Gnanamanogaran has been supported through the IN Sri Lanka WASH and Livelihoods project. He is married and has 2 teen daughters; and has benefited from the peanut farming project.



He was injured in war and has limited use of his right arm and leg. Gnanamanogaran received 35kg of peanuts of which he was able to harvest a yield of 450kg of peanuts. With his profits he told us that he was able to settle a debt for extra tuition classes for his daughter's education, buy new clothes for his family, and invest some money for his children. Following the harvest, Gnanamanogaran has planted banana trees as he finds them easier to cultivate.

Thank you to all our supporters who have made this possible, we wish we could share the stories of all **51,530** people supported by IN UK in 2024!

Financial Review

The basis on which the Charity allocates income and provides support for operational ministries is set out in note 1 to the Accounts. Support is only provided to operational ministries and members or those affiliates of the IN Network. Project proposals from International Needs Network countries are submitted by their executive teams for consideration by the executive team of IN UK. The Executive, Trustees and Programme team evaluate and critique these proposals. They will decide whether the Charity is able to assist, and funds are either then raised in the UK specifically for that project or are provided out of unrestricted funds.

Full details of the income and expenditure for the year and financial position as at 31 December 2024 are set out in the accounts.

Income

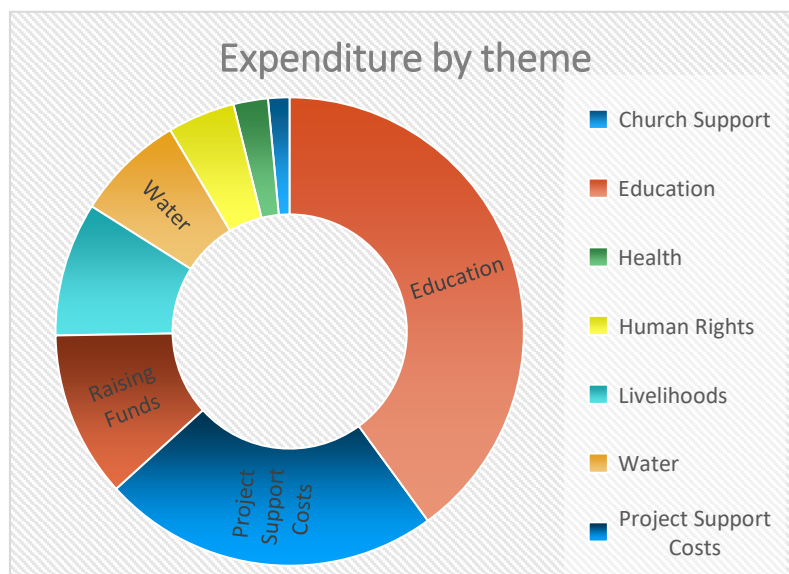
Total Voluntary (fundraised) Income for the year was £979,672 with 67% coming from Individuals in the form of regular giving and individuals responding to needs and appeals throughout the year. We raised 22% of our income from Charitable Trusts and Foundations and the remainder from Churches, Schools, Companies and Community Groups.

The remaining £73,050 of income comes from Go Global trips and investment income (interest).

Expenditure

Total expenditure for 2024 was £1,185,352

89% of expenditure was spent on Charitable Activities which includes money sent to International Needs projects overseas, development and support of existing and new projects, and raising awareness and prayer support from our supporters in the UK. 11% of expenditure relates to raising funds for the organisation, meaning for every £1 spent on fundraising, the charity raises £7.54p



Fundraising Statement

The IN UK staff team and board have strong relationships with the charity's donors. The IN UK team develop an annual strategy detailing where focus is needed in fostering fundraising relationships and the communications needed to best share the impact and needs of projects.

IN UK raises funds through individuals, churches, events, trust funds, companies, schools, legacies and community groups. Different members of the team take responsibility over different areas of fundraising but report to each other on activities and progress. Over half of IN UK's income is from their loyal supporter base of IN Family Members (regular givers). IN UK works with volunteer fundraisers who are often known through supporter churches or have undertaken trips to partner projects. These volunteers are mentored in their fundraising and equipped with the information and resources needed to do this responsibly.

IN UK does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising activity this year.

IN UK is signed up to the Fundraising Regulator's Code of Practice.

All direct marketing is undertaken by IN UK to ensure that it is not unreasonably intrusive or persistent. The IN UK team adhere closely to their privacy policy and ensure the recipients of mailings are carefully selected according to their specific interests. The IN UK donor database is kept up to date to accurately record the contact preferences of donors. Any contact changes requested by donors are implemented immediately.

Grant making Policy

Grant are made using the following criteria:

- The applicant must be part of the International Needs Network and therefore signed up to the International Needs Network statement of faith.

- The applicant must adhere to the INN governance, safeguarding and organisational best practice as set out in the INN Constitution.
- A project must align with IN UK Charitable Objects and fit into one of the following categories: Education, Health, Human Rights, Livelihoods, Church Support and Water.
- A project proposal and budget must be received for each project requesting funding.
- Project partners must agree to INUK reporting requirements. Funds may be withheld if these reporting requirements are not met.
- The funding for the project must either be fully or partly secured by IN UK.
- Project must fit within IN UK's annual programme budget.

IN UK will discuss each project proposal received with the management team, Trustees and the local project partner to assess feasibility, reporting requirements and fundraising required to cover the costs of the project.

Reserves Policy

Unrestricted reserves at year end were £164,783. The Trustees' policy for unrestricted reserves is to cover six months running costs for the UK office plus a contingency for Go Global repatriation, which amounts to approximately £170,000. Designated reserves held at the end of 2023 were released during 2024 as it was deemed there was sufficient restricted reserves for current projects. The charity has invested £922 in tangible fixed assets leaving **£163,861 in free reserves**, slightly below the desired level but still within satisfactory limits.

Restricted reserves at year end were £389,838 as detailed in Note 10. The Charity principally raises funds for current projects and most of the funds are therefore only held for a relatively short time pending remittance overseas as projects proceed.

Funds are held on a combination of deposit accounts.

The Trustees are satisfied with the position of reserves.

Principal Risks and Related Matters

The Trustees of the Charity are responsible for the management of the risks faced by the Charity. Detailed consideration of risk is delegated to the Executive Director and a Resources Group who are accountable to the Trustees. The Risk Register is reviewed quarterly and when risks are identified during the review, they are monitored and controlled on an on-going basis.

Principal risks identified in the year are as follows:

Area	Risk	Impact	Mitigation
Fundraising	Income vulnerability from high inflation and global recession from Ukraine conflict	Changes in behaviour from donors/donations from higher cost of living. In the worst case scenario, INUK may need to significantly restructure its cost base and reduce its support for overseas projects.	<ol style="list-style-type: none"> 1) Longer term plans are being put in place to strengthen existing income streams & identify diversification opportunities 2) Maintain adequate reserves to counter shorter term issues 3) Adjusted working model - more hybrid working and smaller office 4) Added one general Fundraising role, with additional maternity cover in place for Trust fundraising.
Overseas Activities	Higher inflation may affect all programmes, particularly the administrative costs of projects at this time.	Projects become too costly to continue on current budgets and some projects will need to be shut down. INUK may lose pledges and grants from trusts and individuals	<ol style="list-style-type: none"> 1) Review details in Projects Meeting 2) All projects to be calibrated with and estimated % project price increase over project duration 3) Increasing project expenditure also built into income best and worst case scenarios 4) Countries putting in place revised annual project budgets to address volatility in budgets and exchange rates.
Overseas Activities	Mission or project failure due to incompetence or corruption or board collapse	Reputation risk / Donor loss / Income Reduction	<ol style="list-style-type: none"> 1) New programme management schedule in place 2) Traffic light system put on current projects. 3) Renew Bilateral and MOUs with all partners, working in line with global office for partner improvements
Overseas Activities	Safeguarding failure risking children of projects from sexual predators.	Impact on victims is significant and life changing. Reputational risk, Loss of Support and major donors / trusts & legal action against INUK in worst case	<ol style="list-style-type: none"> 1) New overarching safeguarding policy with code of conduct being constructed and agreed with all trustees and staff 2) DBS checks as standard for all trip attendees on Go Global trips. 3) Taking references for all GoGlobals and comprehensive application process 4) Child protection policy implemented in the UK office and one team member trained on safeguarding / knowing the UK policy / briefing at events that include child protection. 5.) Need to discuss with Network for overall Safeguarding in Countries.

Organisational Structure

Structure, Governance and Management

International Needs UK was established as a Charitable Incorporated Organisation on 2 November 2017. On 31 December 2017 it assumed, by way of transfer, all the assets and liabilities of the UK charity registered number 1010597 "Inter-National Needs Network" and began operating on 1 January 2018.

The Charity is registered with the Charity Commission and is accepted by HM Revenue & Customs as being exempt from tax under the provisions of section 505(1) Income and Corporation Taxes Act 1988.

The Charity is the representative body in the UK of International Needs Incorporated (IN Inc.) which is a Charitable Society under New Zealand law and is the umbrella international organisation to which all individual IN country members are affiliated. Each Global Partner is constituted as an autonomous national body in its own country with its own governing Board of Trustees. Global Partners assume the responsibility of ownership of the international aspect of IN. This includes providing delegates to the biennial IN International Congress.

The IN Congress is the governing body of IN as outlined in its Constitution. The purpose of the IN Congress is to maintain and adjust the standards by which IN is governed, including strategic planning, policies, and guides to practice. The operations of IN worldwide are co-ordinated by an Executive Committee appointed by Congress.

The Charity is a Global Partner of the International Needs Network. In addition to working with the other Global Partners, it also supports smaller affiliated organisations operating under the IN brand.

The Executive Director is responsible for developing the work of the Charity in the UK and increasing awareness of the issues being addressed by the Charity, helping to develop partnerships between supporters in the UK and operational ministry programmes and raising support from churches and individuals as well as other entities and grant making trusts. This work is carried out under the guidance and control of the Trustees.

The Trustees met, as a full body, three times in 2024 and the subcommittees - Resources Group and Projects Group - each met on three occasions. These two additional groups were set up to assist with the running of the Charity. Both groups have written terms of reference and serve the Charity through the giving of advice and guidance to the Executive Director and staff. The Projects Group is concerned with all aspects of managing, funding and accounting for programmes; the Resources Group deals inter alia with HR and Finance matters.

Recruitment and training of Trustees

The Charity does not have any formal induction or training for new Trustees, but all Trustees are provided with the Charity Trustees Responsibilities booklet published by the Charity Commission and meet with the Trustees and management team upon appointment to understand the operations of the Charity. Trustees also take part in a skills audit to assess where they may be of most value to the board.

Remuneration of Senior Staff

Remuneration of the Executive Director is set by the Resources Group and approved by the Trustees. No employee is paid more than £60,000 per annum and employees receive no employee benefits other than their salary and pension contributions.

Related Parties

A number of trustees and staff donate to the cause of the Charity. These donations are detailed in the note 14 in the Accounts. We also have some suppliers who may have a related interest in the Charity. Where this is the case, the related party is identified, and a conflict of interest noted. Details of related party transactions are in notes to the Accounts.

Management

Responsibility for day-to-day operations and the leadership of the paid and volunteer team is delegated to the Executive Director and staff team. The Executive Director is responsible for all day-to-day decisions affecting the Charity. Decisions of a strategic or directional nature, including the employment of the senior staff, remain the responsibility of the Trustees.

The Trustees keep up to date with charity regulation through reports from the Executive Director and staff team which are presented as part of the main agenda in Trustees' meetings. Trustees are expected to share knowledge and best practice where possible at these meetings.

The Charity has no subsidiaries. Donations from related parties totalled £43,714. Payments to related parties were for Website hosting services as detailed in Note 14. The Trustees give their time voluntarily and receive no benefits from the Charity.

The operational work of the Charity is carried out by 9 Individuals, comprising 8 paid staff and 1 volunteer. Volunteers are used for ad hoc tasks to support the office staff, such as assisting with mailings of letters.

Preparation of the accounts

The Accounts have been prepared under the SORP 2018, FRS 102 and on a going concern basis.

Public Benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit and are satisfied that the Charity meets the public benefit requirement.

Going Concern

There are no material uncertainties of which the Trustees are aware that affect the charity's ability to continue as a going concern.

Statement of Trustees Responsibility

The Trustees are responsible for preparing the Trustees Report and the Annual Accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Charitable Incorporated Organisation's auditor is unaware;
- they have taken all steps required to ensure that they are aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Future Plans and Goals 2025

Project Focus 2025

In Kenya, the ongoing work of rescue, restoration and rehabilitation for the thousands of street youths caught in a dangerous life of gang fighting, drugs and deprivation continues as the team builds the leadership and talent centre to support Street Youths on the outskirts of Nairobi. The centre offers 6 acres of rich farmland and space to help develop character and income-generating skills. The centre is being built modularly, allowing us to use the land and have our first youth move into the project away from the centre of Nairobi and all temptations back to the street.

In Uganda, we have been astounded by the success of our Disability Inclusion Project in rural Buikwe, where 2,500 children with disabilities have been identified and are now included in one of the 60 schools where IN has invested in training and resources for inclusion. At the beginning of 2025, the second phase of this programme came to an end and was evaluated. The results show a dramatic change, but further interventions are required. In 2024, the gifted staff and operations of Starfish Uganda were added to the work of IN Uganda. These operations include specialist physio and nursing skills for CWDs and a focus on supporting families with children who have disability (Children with disabilities). Overall, the new DIP 3 programme aims to help transform local thinking on disability by showing that each child is infinitely valuable, made in the image of God. The Starfish skillset will be included in the programme to help improve outcomes. The transformations have been observable throughout 2024, and we look forward to starting the third phase of this project in 2025.

In Sri Lanka, we have completed the development of Livelihoods for a community in the Tamil area of Mullaitivu. Farming, agricultural irrigation, and water purification systems have been implemented to support this community. We look forward to launching a new, enlarged project in cooperation with our partner in INNZ and the government of New Zealand later in 2025, an extended Livelihoods project within the region of Monaragala towards the south of the country.

The ongoing conflict between Ukraine and Russia has torn families apart—mothers and children forced to flee, while brothers, husbands, fathers, and grandfathers have been conscripted into the army. In response, IN has extended its compassionate aid to Ukrainian families caught in the crisis. From 2022 to June 2023, our primary mission was to support the surge of refugees seeking safety in Romania, Slovakia, and Bulgaria. With the incredible generosity of our donors, IN delivered 302,000 hot meals, provided 40,000 nights of safe shelter, and dispatched 28 large humanitarian convoys into Ukraine. We also helped thousands of families enrol their children in school and find stability in their host communities. Today, as many refugees transition to permanent lives in Romania, our focus has shifted to long-term support. We've opened a kindergarten called the 'Joy Centre' for up to 100 children, some with parents and guardians, some orphaned by the war. We are offering education in the Ukrainian language, taught by fellow refugee teachers. This initiative is not just about schooling; it's about restoring dignity, hope, and a sense of normalcy. As we look to 2025, sustaining this vital work is our top priority. We are actively seeking renewing partners and funders to ensure these children and families continue to receive the support they need to rebuild their lives.

Lastly, for our project focus, we are assisting Makonge Primary School in Kyindi, Uganda, in furnishing Classroom Block B, where new classrooms have been built and will be made available to over 350 schoolchildren this Spring. The pandemic's closure of many schools left this rural area lacking school places for thousands of impoverished children. New builds are replacing condemned and old small classes, where class sizes are so big that teaching is limited.

Expanding the classrooms empowers more children to go to school and employs more teachers, which benefits the community's overall development. We look forward to seeing these new classrooms support many more children in getting access to an education.

Revenue Growth

We're encouraged by the sustained success of our fundraising efforts, which maintained income above £1 million for three consecutive years following the pandemic. At the end of 2024, we had surpassed revenue growth targets from all previous years; however, we were short of our ambition to grow revenue to £1.2 million. Building on this momentum, our leadership team is committed to driving further growth, with an ambitious target of increasing revenue by 20% annually over the next three years. We've strengthened our team with new hires in community fundraising and communications to support this vision. This investment aims to expand our reach, inspiring the next generation to begin a lifelong journey of giving and support.

Organisation

International Needs now has a team of eight with three full-time and five part-time staff. The team works primarily from home, and to provide staff flexibility, we have our team all around the UK. The team intentionally meets together quarterly and virtually each day. We look forward to greater efficiencies and growth from a decentralised working environment.

Engaging with IN Supporters

At IN, our mission is powered by people, and we're proud to nurture deep, meaningful partnerships with individual donors, corporate partners, churches, and grant-making trusts. Collaborating with communities connected to us, creates stronger, more sustainable support for our work with impoverished families. The bond we share with our supporters makes our work truly special. These relationships are not transactional but rooted in shared purpose, compassion, and a commitment to lasting change. We are intentional about staying close to our core community of support, never losing sight of the people who make this work possible. Together, we are transforming lives. Because of what we can achieve together, thousands of families worldwide are experiencing hope, dignity, and opportunity.

Approved by order of the board of Trustees on 5th June 2025 and signed on its behalf by:



Tony Tyrrell, Chair of Trustees

Audit Report

Independent auditor's report to the trustees of International Needs UK

Opinion

We have audited the financial statements of International Needs UK (the 'Charity') for the year ended 31st December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the Charity's undertaking's affairs as at 31st December 2024 and of their incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further discussed in the auditor's responsibilities for the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be

materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Agreement of the financial statement disclosures to underlying supporting documentation;
- Enquiries of management and the trustees as to their identification of any non-compliance with laws or regulations, or any actual or potential claims;

- Review of minutes of Board meetings throughout the period;
- Incorporating unpredictability into the nature, timing and/or extent of testing.
- Evaluation of the selection and application of the accounting policies chosen by the charity.
- In relation to the risk of management override of internal controls, by undertaking procedures to review journal entries and evaluating whether there was evidence of bias that represented a risk of material misstatement due to fraud; and
- We assessed the susceptibility of the charity’s financial statements to material misstatement, including how fraud might occur by considering the key risks impacting the financial statements.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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

Use of our report

This report is made solely to the Charity’s trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity’s trustees those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



18/6/2025

Begbies
Chartered Accountants
Statutory Auditors

9 Bonhill Street
London
EC2A 4DJ
2025

Begbies is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Annual Accounts

International Needs UK Statement of Financial Activities For the year ended 31 December 2024

	Notes	Unrestricted funds	Restricted funds	Total Funds 2024	Total funds 2023
		£	£	£	£
Income					
Donations and legacies	2a	74,077	905,595	979,672	944,454
Charitable activities Go		-	62,867	62,867	54,150
Global trips					
Investments		10,183	-	10,183	8,739
		84,260	968,462	1,052,722	1,007,343
Expenditure					
	4 & 5				
Raising funds		119,703	10,235	129,938	115,499
Charitable activities - grants		26,007	977,851	1,003,858	842,973
Charitable Activities – Go			51,556	51,556	48,458
Globals trips					
		145,710	1,039,642	1,185,352	1,006,930
Net income before transfers		(61,450)	(71,180)	(132,630)	413
Transfers between funds	10	10	(10)	-	-
Gains on Foreign Exchange		(4,716)	-	(4,716)	2,590
Net Income/(loss)		(66,156)	(71,190)	(137,346)	3,003
Reconciliation in Funds					
Net movement in funds		(66,156)	(71,190)	(137,346)	3,003
Funds brought forward		230,939	461,028	691,967	688,964
Total funds carried forward	10 & 11	164,783	389,838	554,621	691,967

There were no recognised gains and losses in the period other than those shown above.

All of the above results and derived from continuing activities.

The notes on pages 27-40 form part of these financial statements.

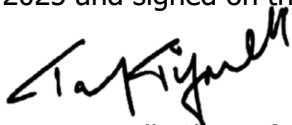
**International Needs UK
Balance Sheet
As at 31 December 2024**

	Note	Total Funds 2024 £	Total funds 2023 £
Fixed assets			
Tangible assets	6	922	2,586
		922	2,586
Current assets			
Stock		353	334
Debtors	7	45,293	52,444
Cash at bank	8	528,916	669,367
		574,562	722,145
Creditors: amounts falling due within one year	9	(20,863)	(32,764)
Net current assets		553,699	689,381
Net assets		554,621	691,967
Represented by:			
Unrestricted reserves		164,783	171,631
Unrestricted reserves - designated		-	59,308
Restricted reserves		389,838	461,028
Total		554,621	691,967

The notes on pages 27-40 form part of these financial statements.

These accounts have been prepared in accordance with FRS 102 and the Charities SORP 2018

These financial statements were approved, and authorised for issue, by the board on 5th June 2025 and signed on their behalf by:



Tony Tyrrell, Chair of Trustees
Charity Number 1175526

**International Needs UK
Statement of Cashflows
For the year ended 31 December 2024**

	Note	Total 2024 £	Total 2023 £
Cashflows from operating activities:			
Net cash provided by operating activities	8a	(145,918)	(21)
Cashflows from investing activities:			
Interest from activities		10,183	8,739
Net cash provided by investing activities		10,183	8,739
Change in cash and cash equivalents in the reporting period		(135,735)	8,718
Cash and cash equivalents brought forward		669,367	658,059
Change in cash and cash equivalents due to exchange rate movements		(4,716)	2,590
Cash and cash equivalents at end of the reporting period	8b	528,916	669,367

The charity had no net debt in 2024 or 2023

International Needs UK
Notes to the Annual Accounts
For the year ended 31 December 2024

1. Accounting Policies

Basis of preparing the financial statements

International Needs UK is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales as established by its constitution on 2 November 2017.

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

The accounts have been prepared in accordance with the charity's governing documents, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice, which is referred to in the Regulations, but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention.

Taxation

The Charity is exempt from tax on its charitable activities.

Income

Gifts and donations are normally accounted for when received. Amounts due from HM Revenue & Customs in respect of donations under Deed of Covenant and Gift Aid are accounted for in the same period as the related donation. Grants from other charitable bodies are normally accounted for when received. However, credit is also taken for significant grants and other donations which have been committed but not yet received in respect of an accounting period, provided that the Charity has received unconditional confirmation of such grants and donations. Legacies are accounted for when the Charity has received unconditional confirmation of the amount payable. Income in respect of fundraising events and overseas visits is accounted for at the date of the relevant event. Deposit interest is accounted for when received.

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2024

Where income has been received in respect of events occurring after the balance sheet date it is treated as deferred income and included with creditors.

Donated assets and services (other than voluntary workers) are accounted for at a notional market value estimated by the Trustees.

Income allocation

Amounts received which are specified by donors as being for a particular purpose are credited to restricted funds for those purposes. Amounts for which no restriction is specified by the donor are credited to unrestricted funds.

Interest earned on funds held is credited to unrestricted funds.

Grants

Donations made to IN partners are voluntary donations by INUK and are therefore considered grants. See Grants Policy within the Trustees report for more details.

Grant expenditure is contingent on funds being available and the reporting requirements for the project, set out in the initial planning documents, being met by our partner countries. Grants to International Needs Partners are shown the notes to the accounts.

Expenditure

Expenditure is accounted for on the accrual basis.

Expenditure for which the related income will be received in subsequent years or in respect of events occurring after the balance sheet date is deferred and charged to the statement of financial affairs in the period in which the related income is received.

Restricted funds.

Any balances on restricted funds at year end are held in restricted accounts and will be used in subsequent years to support the work for which the funds were given. These funds are detailed in Note 10 of the Financial Statements.

Designated funds.

Designation of unrestricted funds are made by the trustees at the end of the previous year and used to support projects that require additional funding. These are detailed within the trustee's report.

Support Costs

This comprises the cost of support aimed at developing the capability of ministry partners and of supporting, monitoring, and evaluating the grants to, and operational programmes of, ministry partners. No support and governance costs are allocated to Go Global expenditure as it is not material in the context of the activities undertaken.

Support costs are funded by a management charge which is calculated monthly based on a percentage of voluntary income received by each project. This is included in expenditure (outgoings) for each project.

**International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2024**

Support costs allocation

Support costs specifically attributable to ministry support and activities for generating funds are allocated to those headings. Where costs cannot be directly attributed, they have been allocated on a basis shown in Notes 4 & 5.

Expenditure on raising funds

This comprises direct expenditure and associated support costs, incurred in respect of fundraising events and similar activities aimed at raising support in the UK for the work of The International Needs Network.

Pension Contributions

The Charity operates a defined contribution pension scheme. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed assets and Depreciation

Assets over £300 are capitalised. Computers over £200 are capitalised. Depreciation is charged on the cost of tangible fixed assets (notional cost of donated assets) at the following annual rates in order to write these off over their estimated useful lives.

Computer equipment	- 33% on a straight-line basis
Computer software	- 33% on a straight-line basis
Office equipment	- 20% on a straight-line basis
Furniture and fittings	- 12.50% on a straight-line basis

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2024

2. Donations and Legacies

	Total funds 2024	Total funds 2023
	£	£
Individuals	647,156	605,706
Trusts	215,105	175,800
Companies	27,615	15,172
Churches	56,165	92,230
Community Groups	2,778	1,980
Legacies	4,671	-
Events	20,390	32,549
Schools	5,792	21,017
	<u>979,672</u>	<u>944,454</u>

3a. Donations from Trusts

	Total funds 2024	Total funds 2023
	£	£
Within donations (note 2)		
The Lewin Trust	56,770	28,385
The Hillier Trust	36,636	-
The Allan & Nesta Ferguson Charitable Trust	25,000	-
The Bishop Radford Trust	24,000	20,000
Souter Charitable Trust	16,000	16,000
Make My Day Better	12,000	12,000
Anonymous	10,000	65,000
Tyne Holme Charitable Trust	8,720	12,415
The Cherish Fund	8,379	-
Goodnews Evangelical Mission	-	7,000
Other donations £5000 & under	<u>17,600</u>	<u>15,000</u>
	<u>215,105</u>	<u>175,800</u>

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2024

3b. Donations from Companies

	Total Funds 2024	Total funds 2023
	£	£
Davies Design & Construction Ltd	10,000	-
Croydon Symphony Orchestra	5,984	
Overmould	4,200	3,600
Combined Test Solutions	4,100	3,600
Access Insurance	-	3,437
Poq Commerce	-	2,465
	3,331	2,070
Other		
	27,615	15,172

4a. Total Expenditure

	Note	Total Funds 2024	Total Funds 2023
		£	£
Charitable activities - grants			
Grants to institutions (IN Network):			
Church Support		16,853	28,869
Education		453,036	290,627
Health		26,942	15,000
Human Rights		52,827	69,272
Livelihoods		104,753	56,637
Water		85,120	35,897
Relief		-	78,513
Other		-	7,921
Grant making support costs	4b	264,327	260,237
		1,003,858	842,973
Raising funds			
Direct Costs		56,314	27,411
Support Costs	4b	73,625	88,088
		129,938	115,499

All grants above are given to the International Needs Network which then distributes funds to projects run by International Needs Partners.

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2024

Expenditure for the period includes:	Charitable activities	Raising funds	Total Funds 2024
	£	£	£
Depreciation	1,248	416	1,664
Auditors' remuneration - audit services	4,050	1,350	5,400
Premises and office Costs	10,554	3,518	14,071

Expenditure for the comparative period includes:

	Charitable activities	Raising funds	Total Funds 2023
	£	£	£
Depreciation	1,350	578	1,928
Auditors' remuneration - audit services	3,780	1,620	5,400
Premises and office Costs	12,440	5,331	17,771

4b. Support costs

	Charitable activities	Raising funds	Total Funds 2024	Total funds 2023
	£	£	£	£
Staff costs	193,420	37,559	230,979	239,534
Other staff costs	6,752	23,676	30,428	21,757
Premises	10,554	3,517	14,071	17,771
Communications	19,257	6,419	25,676	40,549
International Needs Network fee	7,226	2,409	9,635	14,554
Travel to Projects	13,773	-	13,773	3,190
Governance	13,211	-	13,211	10,824
Bank charges	134	45	179	146
	264,327	73,625	337,952	348,325

Where costs are not directly allocated, they have been allocated based on an estimation of staff time spent. Charitable Activities 75% Raising Funds 25%.

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2024

4c. Prior Year Support costs

	Charitable activities	Raising funds	Total Funds 2023	Total funds 2022
	£	£	£	£
Staff costs	178,760	60,774	239,534	190,166
Other staff costs	15,230	6,527	21,757	20,739
Premises	12,440	5,331	17,771	23,876
Communications	28,384	12,165	40,549	42,332
International Needs Network fee	14,554	-	14,554	13,384
Travel to Projects	3,190	-	3,190	3,105
Governance	7,577	3,247	10,824	6,573
Bank charges	102	44	146	177
	260,237	88,088	348,325	300,352

5. Staff Costs

	2024	2023
	£	£
Salaries	242,672	233,060
Social security costs	13,657	12,181
Pensions	7,734	6,811
	264,063	252,052

The average number of employees during the period was

Full time	4	4
Part time	4	4
	8	8

No member of staff was paid more than £60,000 per annum in 2024 or 2023.

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2024

Key Management

Costs of Key Management personnel were £64,419 (2023: £62,993) broken down as follows:

	2024	2023
	£	£
Salaries	56,228	55,077
Social security costs	6,504	6,336
Pensions	1,687	1,650
	64,419	62,993

6. Fixed Assets

	Office Equipment £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost				
At 31 December 2023	1,562	2,815	18,851	23,228
Additions	-	-	-	-
Disposals	(1,562)	(2,815)	(11,281)	(15,658)
At 31 December 2024	-	-	7,570	7,570
Depreciation				
At 31 December 2023	1,562	2,815	16,265	20,642
Charge for the period	-	-	1,664	1,664
Disposals	(1,562)	(2,815)	(11,281)	(15,658)
At 31 December 2024	-	-	6,648	6,648
Net book value				
At 31 December 2023	-	-	2,586	2,586
At 31 December 2024	-	-	922	922

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2024

7. Debtors

	Total Funds 2024	Total Funds 2023
	£	£
Tax reclaimable on donations	26,535	28,483
Other Debtors	9,293	17,584
Prepayments	9,465	6,377
	45,293	52,444

8a. Reconciliation of Net Income to Net Cashflow from Operating Activities

	2024	2023
	£	£
Net income for the reporting period	(132,630)	413
Adjustments for:		
Depreciation	1,664	1,928
Interest	(10,183)	(8,739)
Increase in stock	(19)	297
Decrease in debtors	7,151	(1,690)
Decrease in creditors	(11,901)	7,770
Net cash used by operating activities	(145,918)	(21)

8b. Analysis of Cash and Cash Equivalents

	2024	2023
	£	£
Current account	204,018	184,429
Deposit account	324,475	484,559
Petty Cash	423	378
	528,916	669,367

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2024

9. Creditors

	Total Funds 2024	Total Funds 2023
	£	£
Tax and social security	5,499	4,714
Accruals	5,605	5,557
Deferred income	7,060	20,947
Pension	1,633	1,606
Other creditors	1,064	(60)
	20,863	32,764

10a. Current Year Movement in Funds

	01.01.24	Incoming	Outgoing	Transfers	31.12.24
	£	£	£	£	£
Unrestricted Funds	171,631	84,259	(150,425)	59,318	164,783
Designated Funds	59,308			(59,308)	-
Restricted Funds					
Church Support	23,790	11,428	(19,782)	-	15,436
Education*	167,379	622,801	(624,110)	8,321	174,391
Health	32,282	22,303	(33,632)	398	21,352
Human Rights	1,223	87,364	(75,414)	-	13,173
Livelihoods	166,301	94,349	(124,820)	(7,872)	127,958
Water*	68,956	63,457	(101,757)	3160	33,815
Emergency Fund	-	3,893	(180)	-	3,713
Go Global	1,087	62,867	(57,947)	(4,007)	-
Other restricted*	10	-	-	(10)	-
Total restricted funds	461,028	968,462	(1,039,642)	(10)	389,838
Total Funds	691,967	1,052,721	(1,190,067)	-	554,621

*Adjustment made to opening balances

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2024

10b. Comparative for Movement in Funds

	01.01.23	Incoming	Outgoing	Transfers	31.12.23
	£	£	£	£	£
Unrestricted Funds	182,765	88,826	(90,717)	(9,243)	171,631
Designated Funds	83,032		(31,724)	8,000	59,308
Restricted Funds					
Church Support	41,485	16,518	(33,824)	(389)	23,790
Education	103,663	512,859	(435,909)	(13,224)	167,389
Health	12,476	49,722	(29,917)	-	32,282
Human Rights	10,759	49,996	(81,871)	22,339	1,223
Livelihoods	109,805	142,273	(92,749)	6,972	166,301
Water	69,917	49,707	(51,310)	644	68,958
Emergency Fund	43,190	41,583	(92,153)	7,379	-
Go Global	623	58,449	(57,986)	-	1,086
Other restricted	31,250	-	(8,772)	(22,478)	-
Total restricted funds	423,167	921,107	(884,489)	1,243	461,028
Total Funds	688,964	1,009,933	(1,006,930)	-	691,967

Note on restricted funds:

Restricted funds represent income restricted by a funder or donor for a specific project. Go Global Income is restricted to the trip it relates to. Please refer to the Trustees Report for an explanation of the above funds.

Note on designated funds:

Designated funds represent amounts set aside by trustees for specific projects in future years. Please refer to the Trustees report for details of designations.

Transfers between funds:

Where there are insufficient funds to meet the restricted expenditure of a project, an amount is transferred from unrestricted funds to cover the full costs, with the amounts normally having been designated the year before.

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2024

11a. Net Assets by Fund

	Unrestricted Fund	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Fixed assets	922	-	922	2,586
Current assets	177,664	396,898	574,562	722,145
Current liabilities	(13,803)	(7,060)	(20,863)	(32,764)
	<u>164,783</u>	<u>389,838</u>	<u>554,621</u>	<u>691,967</u>

11b. Net Assets by Fund Comparative

	Unrestricted Fund	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£
Fixed assets	2,586	-	2,586	4,514
Current assets	240,170	481,975	722,145	709,444
Current liabilities	(11,817)	(20,947)	(32,764)	(24,994)
	<u>230,939</u>	<u>461,028</u>	<u>691,967</u>	<u>688,964</u>

12. Future Commitments

At 31 December 2024 the Charity had annual commitments under operating leases as follows:

	Land & buildings	Office equipment	Total 2024	Total 2023
	£	£	£	£
Within one year	2,432	-	2,432	3,132
Within 2-5 years	-	-	-	-
More than 5 years	-	-	-	-
Total	<u>2,356</u>	<u>776</u>	<u>3,132</u>	<u>3,132</u>

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2024

13. Transactions with Trustees

No Trustee received any remuneration in 2024 or 2023.

Travel expenses of £1,480 were paid to 3 trustees (2023: £63.50: 1 trustee)

14. Related Party Transactions

Donations from related parties totalled £43,714 (2023: £26,929).

During the year the charity purchased trustees' indemnity, costing £413 in 2024 (2023: £413).

During the year the charity purchased marketing and communications services from a related third party, Studiomade, for £898 for website hosting. In 2023 these costs were £850 for website hosting. There were no outstanding balances at year end and there were no amounts written off in the year. All invoices were fully paid during the year.

The director of Studiomade is the son in law of Andrew Hubbard, a trustee. This trustee was not involved in decision making and declared a conflict of interest at meetings where discussions took place about the services provided. The charity has an ongoing contract for Website hosting with Studiomade at approximately £900 per year plus any work deemed necessary on the website.

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2024

15. Statement of Financial Activities Comparatives 2023

	Notes	Unrestricted funds	Restricted funds	Total Funds 2023	Total funds 2022
		£	£	£	£
Income					
Donations and legacies	2a	77,497	866,957	944,454	1,006,712
Charitable activities Go Global trips		-	54,150	54,150	-
Investments		8,739	-	8,739	1,292
		86,236	921,107	1,007,343	1,008,004
Expenditure					
Raising funds	4 & 5	102,826	12,673	115,499	83,557
Charitable activities - grant		19,615	823,358	842,973	926,545
Charitable Activities – Go Globals trips			48,458	48,458	
		122,441	884,489	1,006,930	1,010,102
Net income before transfers		(36,205)	36,618	413	(2,098)
Transfers between funds	10	(1,243)	1,243	-	-
Gains on Foreign Exchange		2,590	-	2,590	12,765
Net Income/(loss)		(34,858)	37,861	3,003	10,667
Reconciliation in Funds					
Net movement in funds		(34,858)	37,861	3,003	10,667
Funds brought forward		265,797	423,167	688,964	678,297
Total funds carried forward	10 & 11	230,939	461,028	691,967	688,964

INTERNATIONAL NEEDS UK

England & Wales - Charity number 1175526

Accounts



International Needs UK **Annual Report and Accounts** Year Ended 31 December 2023

Registered Charity Number 1175526



Library Photo

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Legal & Administrative Details

Charity Number:	1175526
CIO Number	CE011955
Address:	50 Biddulph Road South Croydon CR2 6QB
Website:	www.ineeds.org.uk
Patron:	Lord Green of Hurstpierpoint
Trustee Board:	M Baggott J S Cooper (Deputy Chair) J Howard A J Hubbard FCA A McLuckie E Menzies W Riches (resigned 01.04.23) A Tyrrell (Chair) M King (Resigned 28.02.23) E King
Executive Director:	Danny Morris
International Office:	International Needs Incorporated
Bankers:	HSBC Bank plc 184 High Street Bromley Kent, BR1 1HL CAF Bank plc 25 Kings Hill Avenue West Malling Kent, ME19 4JQ
Solicitors:	Streeter Marshall 12 Purley Parade High Street Purley Surrey, CR8 2AB
Auditors:	Begbies Chartered Accountants 9 Bonhill Street, London EC2A 4DJ

Introduction from the Trustees

Dear supporters and Friends of International Needs UK

The Trustees commend this Annual Report for 2023. We are very conscious that at a time of economic squeeze decisions to give are difficult for many, so we are very grateful to all of you who have generously supported us in prayer, encouragement and giving during this last year. We have valued the support of grant making trusts, churches, schools, businesses and, of course, individuals and families throughout the year and thank God for your generosity.

The world continues to be in an increasingly unsettling state with the continued war in Ukraine, instability in West Africa and continuing inflation at home and abroad particularly impacting our ministry as we all continue to recover from the Covid pandemic. During the year we have sought to continue to move from the provision of emergency support to more sustainable, ongoing development. This last year has brought joy, sorrow, challenge and achievement, but through it all we continue to give thanks to God for His goodness in all circumstances.

The year has seen changes for us at INUK. We moved offices to our new home at 50 Biddulph Road and have settled in well there. We have welcomed new members of staff David Giles, Eldred Willey and Grace Davies. And we have said farewell temporarily to Ali Mbugua who has taken maternity leave. We give thanks to God for the safe arrival of Nathaniel Munyi Mbugua in September. We continue to thank God for the skill, dedication and vision of our Executive Director, Danny Morris and all our staff team. The news that we had once again raised over £1 million during the year is largely due to their hard work and commitment. We have used this money to continue to support development projects in Education, Livelihoods, Water, Church support and Health in 17 countries. This has enabled us to impact the lives of over 70,000 people.

During the year we also said goodbye to Wendy Riches who retired as chair of the Trustee Board. I would like to thank Wendy for her dedicated service and wisdom throughout her time as a Trustee and as Chair. I would also like to thank the remaining trustees for their wisdom and support since I took on the role. We are currently seeking to rejuvenate our trustee board and seek your prayers as we look for those able and willing to consider taking on this role.

The year also brought tragedy with the news of the death from Dengue fever of our dear brother Dieudonne Kone who had taken on the responsibility for our work in Burkina Faso. Our prayers are with his widow Naafi and all the Kone family as they come to terms with their loss and move forward the work of International Needs in that troubled land.

As we enter 2024 we celebrate the 50th Anniversary of the founding of International Needs in New Zealand in 1974. We thank God for all He has achieved through International Needs in the last 50 years and pray that He will envision and empower us for the work in the coming years.



Tony Tyrrell
Chair of Trustees
International Needs UK

Vision

That all families will have access to basic resources, freeing them from hunger, fear, and poverty, so that each family member can live a life that allows them to develop their full potential.

“I have come that they may have life and have it to the full” (John 10.10).

Mission

To bring sustainable change by making people aware of the plight of families within our project communities and connecting people to provide resources focused on transforming the lives of those communities.

We do this by:

- Partnering with local leaders within the IN Network in 31 countries around the world and providing grants for projects run by them.
- Implementing relief and development projects which strive for ongoing sustainability.
- Raising awareness of the plight of families.
- Partnering with trusts, churches, companies and individuals.
- Connecting people through short term trips to families in our project communities.
- Capacity building and education.

Values

1. We are Christian, and our inspiration is the love of God in Jesus Christ.
2. The family in all its various forms is greatly valued.
3. We believe in hope and do not accept the status quo.
4. Local people are best placed to make a difference to the lives of local families.
5. We value and support people of all ages, faiths and races, making no distinction.
6. Commitment to excellence in aid and development projects with transparency and accountability to our supporters.

Objectives

The objects of the Charity for the public benefit are:

1. The relief of poverty
2. The advancement of education
3. The promotion of the Christian Gospel

Danny Morris, Executive Director

Dear Friends and Supporters,

I want to express my heartfelt gratitude to every individual, trust, church, and organisation that generously supported our projects in 2023. As a Christian organisation, we believe in spreading the good news of the Gospel of Jesus Christ, which calls us to extend our support to the most marginalised and impoverished communities.

With your generous support, International Needs UK has positively impacted the lives of over 70,000 individuals across seven countries and three continents. Through our various projects focused on education, livelihoods, healthcare, water, emergency relief, and church support, we have provided aid, care, training, and resources to those in need.

Once again, thank you for your unwavering support and dedication to our cause. We look forward to continuing our journey to create a better world for all. We experienced the continuing effect of the Ukraine war over 2023 as we developed semi-permanent projects within Romania, Bulgaria and Slovakia working with refugees. The East European countries that border Ukraine bore the brunt of people movements. In Romania, we were able to help the team set up a school and kindergarten, providing support for Ukrainian mothers seeking work. Many refugees are moving across borders as the conflict ebbs and flows in different regions depending on the intensity of the conflict. We are grateful for the part that International Needs UK has played in helping relieve and support ordinary Ukrainians whose lives have been harmed by this war.

The Sahel region in West Africa, underreported in the media, remains an area of concern. Over 2023, Jihadist terrorism escalated significantly. The effect displaces thousands of families in rural areas, and as they find refuge, this is considerably straining our team at IN Burkina Faso. The seriousness of this situation was evidenced by hundreds more children included in our school and 60% more families requiring healthcare support from our Medical Centre. Many families witnessed horrific events and required specialised trauma care as they settled within their temporary dwellings in Bobo Dioulasso.

We are proud to offer UK donors the opportunity to sponsor children and help them attend school - it remains a core programme for us. We are happy to report that 872 children were able to participate in one of our supported schools through these sponsorships. Additionally, through our IN-Family membership programme, 373 people supported any one of our community development projects monthly.

As we look ahead to 2024, we are aware of emerging crises in various countries, strengthening our resolve to grow and support more families. With your help and continued support, we are confident that we can make a difference and positively impact greater numbers.

Danny Morris
International Needs UK

Project Impact - performance

In 2023, we were able to reach over 70,000 people through our ministries run by Christian leaders in communities around the world. This total includes approximately 8,000 Ukrainian refugees supported in Ukraine, Bulgaria, Romania and Slovakia. Whilst we have not launched any further appeals in 2023 for this work, the success of this crisis response is a testament to the generosity of our supporters, and to the agility and faithfulness of our IN partners to rapidly adapt their operations in response to the desperate needs of those around them.

The table below shows a calculation of the beneficiaries who have directly benefited from the programmes supported by IN UK in 2023 (direct beneficiaries). Many more people are reached through the broader benefits of our support because a whole family benefits from a child in their household accessing an education and improving their employment prospects through sponsorship (indirect beneficiaries). Furthermore, IN UK are delighted to operate within a network of 31 partners around the world who collectively reach over 100,000 families each year.

The impact below has been made possible through partnerships with fellow IN organisations within the International Needs Network. The projects supported fall into six categories reflecting the varying needs of communities around the world, and the commitment of the International Needs Network to empower local leaders to respond to the greatest needs they face. All projects supported enable us to further our objectives of reducing poverty, promoting education and sharing the transformational truth of the Christian Gospel.

Programme Area	Programme	Direct Beneficiaries
Education	Students supported at RUSH Academies, Kenya	38,221
	Child and Group Sponsorship	
	Disability Inclusion Project, Uganda	
	New classrooms, Kiyindi	
	Projects in Egypt - vocational training	
Health	Ambulance running costs, Burkina Faso	3,160
	Malaria programme, Burkina Faso	
	Burkina Trauma Counselling	
Livelihoods	Street Boys ministry, Kenya	1,000
	RUSH Women Christmas Celebrations, Kenya	
	Lydia Lady women's empowerment programme, Nepal	
	Loans programme, Egypt, refugee support	
Water	Water, Sanitation and Hygiene Project 2, Uganda	16,926
	WASH programme, Nochikulam, Sri Lanka	
Church Support	Refugee support, and support of poor families, Egypt	3,120
	Egypt - training pastors	
Emergency Fund	Supporting Ukrainian Families in Ukraine, Romania, Slovakia and Bulgaria	8,000
TOTAL		70,427

Education



Income: £512,859

Expenditure: £435,909

We are very grateful to our loyal supporters who continue to help us to maximise the educational opportunities for **1,045 children** in our child or group sponsorship programmes.

Alongside regular sponsorship of individuals, International Needs has been developing a group sponsorship programme. We currently have several International Needs Group Assistance programmes (INGAP) programmes; The Lydia Ladies project in Nepal, helps train and equip women with the skills they need to set up their own businesses; Kenya INGAP takes the form of supporting the Street Youths Project, led by Pastor Joshua, aiming to rescue, restore and rehabilitate young boys and men who may have been on the streets for many years; In Dominican Republic, International Needs supports one class in a primary school for the children of Haitian immigrants.

INGAP Programme Dominican Republic

International Needs has been supporting one class of 22 children in a school in Dominican Republic since 2019. The children have greatly benefitted from this group sponsorship as our IN Partner explains...

"From the start, our 22 young, intrepid explorers, guided by the passionate leadership of teacher Hilcias Mejía Figueroa, embarked on a voyage of knowledge, poised to navigate the vast seas of the third grade!

"Each subject the students studied turned into a different country on their educational journey: maths was a landscape occupied by numbers and angles; science, a realm abundant with natural wonders and learning about the life cycle; language, a nation of words and grammar; and history, a country rich with past events and maps. This journey is what we now proudly and fondly revisit in this report.

"Steered by Hilcias Mejía Figueroa, the students began their learning journey. She had already taught these students since year one, helping provide the familiarity needed to create good teacher relationships with the students." Hilcias is a woman of faith and inspires her students daily. Her favourite part of the day has been watching her students progress and singing."



Livelihoods



Income: £142,273 Expenditure: £92,749

In **Kenya**, 150 street boys were supported throughout 2023 by the provision of three meals per week and basic medical care, helped to obtain national identity cards, and given counselling, prayer and spiritual direction. The aim of this programme is to empower these boys with the skills, independence and resources to support themselves with improved livelihoods. 9 street boys took part in the three-month rehabilitation programme at the half-way house run by IN Kenya and Grace Empowerment. This helped them to combat their addiction to drugs, to reconnect with their families and to plan their futures away from the streets. 8 boys were supported to start new small businesses and 1 boy was reunited with his mother.



We are excited to be expanding the Grace Empowerment Rescue programme with the new Leadership and Talent Centre in 2024, which will provide a permanent site for an extended period of rehabilitation for the street boys. Our plans for expansion, and therefore fundraising for the project, had to be pushed back to late 2023, when we were able to initiate the process of purchasing land for the Centre in November and invite Grace Empowerment to the UK for deputations to raise awareness on the construction. We look forward to embarking on this big and exciting new project that presents great hope for the street boys supported within this programme.

Water



Income: £49,707 Expenditure: £51,310



The second cycle of our Water Project in **Uganda** was launched in August 2021. This is our main Water Project. For WASH 2, which will run until July 2024, 15 more villages were prioritised for support. These are: Bbanga 2, Bufumbe, Bujaaya, Bukonero, Busiri, Buyoka, Gimbo, Kikoko, Kikwanya, Kiwangala, Kokola, Mpogo, Nakawuma, Tukulu and Wankwale. In 2023 16,764 people in 15 villages benefitted from improved wash, sanitation, and hygiene.

The improvements in sanitation and water have been transformational. Schools which previously had filthy, subsiding and cracked latrines now have clean, brightly painted, gender-segregated

and disability adapted facilities. Families which had been walking a kilometre to scoop dirty water from a marsh now have clean water collected in a tank from their own roofs.

Many of the water committees are functioning well. In Kikwana, for example, they could demonstrate from their quarterly reports how levels of diarrhoea, dysentery, typhoid and cholera had dropped off; in Bujaya they had managed to repair their borehole with the tools provided by the field WASH team after the loads broke.



In 2023 we started a smaller WASH project in **Sri Lanka**, helping 192 people in Nochikulam. Much careful thinking went into the planning of this WASH project to ensure that in villagers of Nochikulam would have not just an adequate quality but also an adequate quantity of water for the various purposes required.

The Sri Lanka team decided to separate the plan into two parts – constructing a borehole which would provide high-quality drinking water, albeit in relatively small quantities, and building three dug wells which would provide a large amount of water for agriculture, although this would not be of sufficiently good quality to drink. It also negotiated carefully with the villagers and gathered opinions so as to sink the borehole and wells in the best places for accessibility. Thinking about both water and farming together has proved a success, demonstrated in an excellent crop of groundnuts, which represented a three to one return on investment in the first growing season.

Health



Income: £49,722 Expenditure: £29,917

International Needs UK is currently funding extensive health programs in Burkina Faso and Uganda.



The health centre in **Burkina Faso** comprises a surgery, pharmacy and maternity unit and last year treated nearly 50,00 patients. We give thanks to God that the team has recently been able to appoint a head clinician, Dr Othnielle Kanlinsou (pictured left) to lead the Ophel Medical Centre in Bobo-Dioulasso. Dr Othnielle describes herself as a 'generalist' but has studied a number of specialisms, including significantly the treatment of trauma, pneumology, neurology, paediatrics, gynaecology and orthopaedics.

In autumn 2023 our Burkina Faso partner ran a programme to combat malaria and dengue fever. Some 1,200 people received nets, 260 people received medication for malaria and a government contractor sprayed the medical centre, school and church.

The Makonge Community Health Centre in Kiyindi, **Uganda**, runs a variety of health programs on a similar scale. The centre offers primary health care, including ante-natal and post-natal care and delivery, HIV/AIDS care and treatment, cervical cancer screening, family planning, malaria management, a social club where young people learn about sexually transmitted diseases, and a range of immunizations: for TB, measles, rubella, tetanus, yellow fever, diphtheria, hepatitis B, polio, flu and pneumonia.

Church Support



Income: £16,518 Expenditure: £33,824

Our commitment to church planting and evangelism, the proclaiming of the Good News of Jesus Christ, continues to bear fruit. In **Egypt**, we are making a difference by helping refugee pastors from Sudan and pastors from poorer southern towns. Through Bible schools and leadership development, we are nurturing the future of the church. The training of Sunday school teachers and providing an Arabic Bible curriculum for young people has been incredibly successful, providing Biblical education to youngsters across Egypt and the wider Middle East.

In **Uganda**, we support the church planters with Rev Justus Miwanda in the districts of Mukono and Buikwe. We have provided Bibles in the Buganda language, and some churches have helped restore buildings damaged by weather events.

IN **Burkina Faso**, located in West Africa, is actively supporting the establishment of new churches in rural areas where previously there were none. This initiative is especially important given the current wave of attacks on Christian congregations in the country. The team working in Burkina has been able to provide assistance to church communities who have been displaced due to the ongoing violence. These communities are being aided as they seek refuge in Bobo Dioulasso.

Emergency Relief



Income: £41,583 Expenditure: £92,153



In 2023, 75 children have been supported in **Romania**, with trauma care and education in the Kindergarten and Kid's Joy Centre, and since the launch of the Kindergarten in September 2023, the original vision has proved itself perfectly matched to the needs.

It was anticipated that many of the children joining the Kindergarten would be suffering from trauma, and with this in mind a manager was appointed who had training in trauma care. The prediction has proved correct, as we are now seeing that many of the children under five who arrive in Romania so damaged by their experiences that they are unable to speak. Having a manager with psychological skills and a teacher who is trained in speech therapy is proving a godsend.

The families arriving are often from poorer and disadvantaged backgrounds, so it is essential the parent or parents quickly find employment to support the family. The provision of childcare is making this possible, allowing the families to settle successfully into their new community.

The team in Sighisoara has been able to find and rent an excellent building to use as a 'Kids' Joy Centre' for the older children, where special attention is now being given to the teaching of English and Romanian, which will help integrate into the wider society.

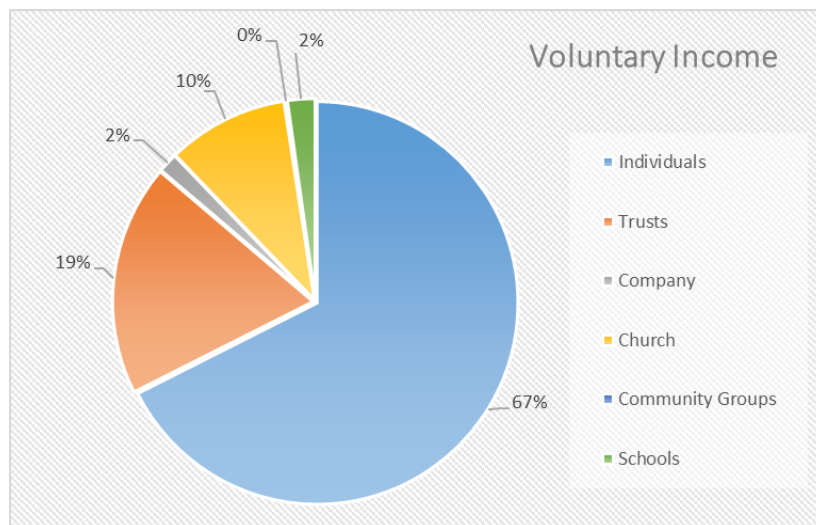
Financial Review

The basis on which the Charity allocates income and provides support for operational ministries is set out in note 1 to the Accounts. Support is only provided to operational ministries and members or those affiliates of the IN Network. Project proposals from International Needs Network countries are submitted by their executive teams for consideration by the executive team of IN UK. The Executive, Trustees and Programme team evaluate and critique these proposals. They will decide whether the Charity is able to assist, and funds are either then raised in the UK specifically for that project or are provided out of unrestricted funds.

Full details of the income and expenditure for the year and financial position as at 31 December 2023 are set out in the accounts.

Income

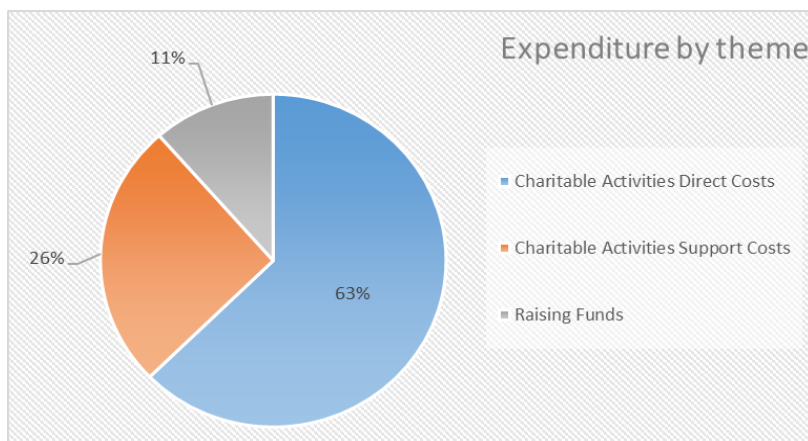
Total Voluntary (fundraised) Income for the year was £944,454 with 67% coming from Individuals in the form of regular giving and individuals responding to needs and appeals throughout the year. We raised 19% of our income from Charitable Trusts and Foundations and the remainder from Churches, Schools, Companies and Community Groups.



Expenditure

Total expenditure for 2023 was £1,006,930

89% of expenditure was spent on Charitable Activities which includes money sent to International Needs projects overseas, development and support of existing and new projects, and raising awareness and prayer support from our supporters in the UK.



11% of expenditure relates to raising funds for the organisation, meaning for every £1 spent on fundraising, the Charity raises nearly £8.18p

Fundraising Statement

The IN UK staff team and board have strong relationships with the charity's donors. The IN UK team develop an annual strategy detailing where focus is needed in fostering fundraising relationships and the communications needed to best share the impact and needs of projects.

IN UK raises funds through individuals, churches, events, trust funds, companies, schools, legacies and community groups. Different members of the team take responsibility over different areas of fundraising but report to each other on activities and progress. Over half of IN UK's income is from their loyal supporter base of IN Family Members (regular givers). IN UK works with volunteer fundraisers who are often known through supporter churches or have undertaken trips to partner projects. These volunteers are mentored in their fundraising and equipped with the information and resources needed to do this responsibly.

IN UK does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising activity this year.

IN UK is signed up to the Fundraising Regulator's Code of Practice.

All direct marketing is undertaken by IN UK to ensure that it is not unreasonably intrusive or persistent. The IN UK team adhere closely to their privacy policy and ensure the recipients of mailings are carefully selected according to their specific interests. The IN UK donor database is kept up to date to accurately record the contact preferences of donors. Any contact changes requested by donors are implemented immediately.

Grant making Policy

Grant are made using the following criteria:

- The applicant must be part of the International Needs Network and therefore signed up to the INN statement of faith.

- The applicant must adhere to the INN governance, safeguarding and organisational best practice as set out in the INN Constitution.
- A project must align with IN UK Charitable Objects and fit into one of the following categories: Education, Health, Human Rights, Livelihoods, Church Support and Water.
- A project proposal and budget must be received for each project requesting funding.
- Project partners must agree to INUK reporting requirements. Funds may be withheld if these reporting requirements are not met.
- The funding for the project must either be fully or partly secured by IN UK.
- Project must fit within IN UK's annual programme budget.

IN UK will discuss each project proposal received with the management team, Trustees and the local project partner to assess feasibility, reporting requirements and fundraising required to cover the costs of the project.

Reserves Policy

Unrestricted reserves at year end were £230,939.

The Trustees' policy for unrestricted reserves is to cover six months running costs for the UK office plus a contingency for Go Global repatriation, which amounts to approximately £170,000. Anything above this level, apart from any gains made on exchange, is designated to projects lacking funding and in greatest need of support.

For the year ended 31.12.23, £59,308 was designated from unrestricted reserves for projects in 2023:

Project	31.12.23
IN Nepal Livelihoods Project	£9,572
IN Kenya Support costs	£20,058
IN UK Infrastructure and IT	£1,721
IN Uganda Disability Inclusion	£15,000
IN Slovakia & IN Romania - Ukraine Response	£12,957
Total designated	£59,308

The charity has invested £2,586 in tangible fixed assets leaving £169,045 in free reserves.

Restricted reserves at year end were £461,028 as detailed in Note 10.

The Charity principally raises funds for current projects and most of the funds are therefore only held for a relatively short time pending remittance overseas as projects proceed. However due to the Covid Pandemic some projects were stopped in 2020 and 2021 and we are still disbursing these funds as projects restart after nearly 2 years of closure. This is the reason for the continued increase in restricted reserves.

Funds are held on a combination of deposit accounts.

The Trustees are satisfied with the position of reserves.

Principal Risks and Related Matters

The Trustees of the Charity are responsible for the management of the risks faced by the Charity. Detailed consideration of risk is delegated to the Executive Director and a Resources Group who are accountable to the Trustees. The Risk Register is reviewed quarterly and when risks are identified during the review, they are monitored and controlled on an on-going basis.

Principal risks identified in the year are as follows:

Area	Risk	Impact	Mitigation
Fundraising	Income vulnerability from high inflation and global recession from Ukraine conflict	Changes in behaviour from donors/donations from higher cost of living. In worst scenario, INUK may need to significantly restructure its cost base and reduce its support for overseas projects.	<ol style="list-style-type: none"> 1) Longer term plans being put in place to strengthen existing income streams & identify diversification opportunities 2) Maintain adequate reserves to counter shorter term issues 3) Adjusted working model - more hybrid working and smaller office 4) Added one General FR role, with additional maternity cover in place for Trust fundraising.
Overseas Activities	Higher inflation may affect all programmes, particularly the administrative costs of projects at this time	Projects become too costly to continue on current budgets, some projects will need to be shut down, INUK lose pledges and grants from trusts and individuals	<ol style="list-style-type: none"> 1) Review details in Projects Meeting 2) All projects to be calibrated with and estimated % project price increase over project duration 3) Increasing project expenditure also built into income best and worst case scenarios 4) Countries putting in place revised annual project budgets to address volatility in budgets and exchange rates.
Overseas Activities	Mission or project failure due to incompetence or corruption or board collapse	Reputation risk / Donor loss / Income Reduction	<ol style="list-style-type: none"> 1) New programme management schedule in place 2) Traffic light system put on current projects. 3) Renew Bilateral and MOUs with all partners, working in line with global office for partner improvements
Overseas Activities	Safeguarding failure risking children of projects from sexual predators / safeguarding in the UK	Impact on victims is significant and life changing. Reputational risk, Loss of Support and major donors / trusts & legal action against INUK in worst case	<ol style="list-style-type: none"> 1) New overarching safeguarding policy with code of conduct being constructed and agreed with all trustees and staff 2) DBS checks as standard for all trip attendees on Go Global trips. 3) Taking references for all GoGlobals and comprehensive application process 4) Child protection policy implemented in the UK office and one team member trained on safeguarding / knowing the UK policy / briefing at events that include child protection. 5.) Need to discuss with Network for overall Safeguarding in Countries.

Organisational Structure

Structure, Governance and Management

International Needs UK was established as a Charitable Incorporated Organisation on 2 November 2017. On 31 December 2017 it assumed, by way of transfer, all the assets and liabilities of the UK charity registered number 1010597 "Inter-National Needs Network" and began operating on 1 January 2018.

The Charity is registered with the Charity Commission and is accepted by HM Revenue & Customs as being exempt from tax under the provisions of section 505(1) Income and Corporation Taxes Act 1988.

The Charity is the representative body in the UK of International Needs Incorporated (IN Inc.) which is a Charitable Society under New Zealand law and is the umbrella international organisation to which all individual IN country members are affiliated. Each Global Partner is constituted as an autonomous national body in its own country with its own governing Board of Trustees. Global Partners assume the responsibility of ownership of the international aspect of IN. This includes providing delegates to the biennial IN International Congress.

The IN Congress is the governing body of IN as outlined in its Constitution. The purpose of the IN Congress is to maintain and adjust the standards by which IN is governed, including strategic planning, policies, and guides to practice. The operations of IN worldwide are co-ordinated by an Executive Committee appointed by Congress.

The Charity is a Global Partner of the International Needs Network. In addition to working with the other Global Partners, it also supports smaller affiliated organisations operating under the IN brand.

The Executive Director is responsible for developing the work of the Charity in the UK and increasing awareness of the issues being addressed by the Charity, helping to develop partnerships between supporters in the UK and operational ministry programmes and raising support from churches and individuals as well as other entities and grant making trusts. This work is carried out under the guidance and control of the Trustees.

The Trustees met, as a full body, 3 times in 2022 and the subcommittees - Resources Group and Projects Group - each met on three occasions. These two additional groups were set up to assist with the running of the Charity. Both groups have written terms of reference and serve the Charity through the giving of advice and guidance to the CEO and staff. The Projects Group is concerned with all aspects of managing, funding and accounting for programmes; the Resources Group deals inter alia with HR and Finance matters.

Recruitment and training of Trustees

The Charity does not have any formal induction or training for new Trustees, but all Trustees are provided with the Charity Trustees Responsibilities booklet published by the Charity Commission and meet with the Trustees and management team upon appointment to understand the operations of the Charity. Trustees also take part in a skills audit to assess where they may be of most value to the board.

Remuneration of Senior Staff

Remuneration of the CEO is set by the Resources Group and approved by the Trustees. No employee is paid more than £60,000 per annum and employees receive no employee benefits other than their salary and pension contributions.

Related Parties

A number of trustees and staff donate to the cause of the Charity. These donations are detailed in the notes to the Accounts. We also have some suppliers who may have a related interest in the Charity. Where this is the case, the related party is identified, and a conflict of interest noted. Details of related party transactions are in notes to the Accounts.

Management

Responsibility for day-to-day operations and the leadership of the paid and volunteer team is delegated to the Executive Director and staff team. The CEO is responsible for all day-to-day decisions affecting the Charity. Decisions of a strategic or directional nature, including the employment of the senior staff, remain the responsibility of the Trustees.

The Trustees keep up to date with charity regulation through reports from the CEO and staff team which are presented as part of the main agenda in Trustees' meetings. Trustees are expected to share knowledge and best practice where possible at these meetings.

The Charity has no subsidiaries. Donations from related parties totalled £31,930. Payments to related parties were for Website hosting services as detailed in Note 14. The Trustees give their time voluntarily and receive no benefits from the Charity.

The operational work of the Charity is carried out by 13 Individuals, comprising 9 paid staff and 4 volunteers. Volunteers are used for ad hoc tasks to support the office staff, such as assisting with mailings of letters.

Preparation of the accounts

The Accounts have been prepared under the SORP 2018, FRS 102 and on a going concern basis.

Public Benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit and are satisfied that the Charity meets the public benefit requirement.

Going Concern

There are no material uncertainties of which the Trustees are aware that affect the charity's ability to continue as a going concern.

Statement of Trustees Responsibility

The Trustees are responsible for preparing the Trustees Report and the Annual Accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Charitable Incorporated Organisation's auditor is unaware;
- they have taken all steps required to ensure that they are aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Future Plans and Goals 2024

Project Focus 2024

The ongoing conflict between Ukraine and Russia has compelled IN to extend its aid to Ukrainian mothers and children, who are separated from their husbands, fathers, and grandfathers fighting on the other side of the border. From 2022 to June 2023, our primary focus was on providing relief to the numerous families seeking refuge in Romania, Slovakia, and Bulgaria. Thanks to the generous contributions of our donors, IN was able to serve 302,000 hot meals, offer 40,000 nights of accommodation, and send 28 large humanitarian convoys into Ukraine. We also assisted thousands of families in finding schools and integrating into our partner countries. Presently, our efforts are concentrated on supporting refugees in semi-permanent situations in Romania. We have initiated a Kindergarten for children and established a new Ukrainian school for teenagers, where they can continue their education in their native language under the guidance of other refugee teachers. This project will remain our priority in 2024 as we strive to secure new funders to sustain this crucial work.

In Kenya, we continue to reach out to the 60,000 young men who live on the streets within the slums of Nairobi. We have secured land to build a small farm and training centre to avoid the lure of the city for drugs and provide leadership and skills training to those attempting to change their lives from street life. The leadership and talent centre will be a focus of our fundraising efforts at the end of 2024.

In Uganda, we have been astounded by the success of our Disability Inclusion project in rural Buikwe, where 2,500 children with disabilities have been identified and are now included in one of the 60 schools where IN has invested in training and resources for inclusion. The programme aims to help transform local thinking on disability as a shame to look at each child as infinitely valuable, made in the image of God. This transformation has been observable throughout 2023, and we look forward to starting the third phase of this project in 2024.

Lastly, for our project focus, we are helping the Mkonge primary school in Kyindi, Uganda, to build 14 new classrooms through 2024. With the closure of so many schools after the Pandemic, this rural area lacked school places for thousands of impoverished children. The new builds will replace condemned and old small classes where class sizes are so big that teaching is limited. Expanding the classrooms empowers more children to go to school and employs more teachers, which benefits the community's overall development. We look forward to seeing these new classrooms support many more children get an education.

Revenue Growth

We have been delighted by the continuing fundraising achievement to keep income levels over £1,000,000 for two consecutive years after the Pandemic ended. The management team is determined to increase our fundraising and would like to see revenue growth of 20% yearly for the next three years. To that end, we have invested in new staff for community fundraising and communications to reach more donors, particularly encouraging younger people to start a lifetime of giving and support.

Organisation Culture

International Needs now has a team of nine with three full-time and six part-time staff. The team works mostly from home, and to provide staff flexibility, we have our team all around the UK. The team intentionally meets together quarterly and virtually each day. We look forward to greater efficiencies and growth from a decentralised working environment.

Community Engagement

We continue to build strong relationships with individual donors, corporate organisations, churches, and grant-making trusts and cooperate with overlapping communities to create better support for impoverished communities across our partner communities. Working with people, it is a pleasure for IN to have so many unique and special bonds with its supporters. We strenuously resist becoming distant from our core support and believe that together with supporters, our efforts positively impact the lives of thousands of families around the world.

Approved by order of the board of Trustees on 5th June 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Tony Tyrrell', written in a cursive style.

Tony Tyrrell, Chair of Trustees

Audit Report

Independent auditor's report to the trustees of International Needs UK

Opinion

We have audited the financial statements of International Needs UK (the 'Charity') for the year ended 31st December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the Charity's undertaking's affairs as at 31st December 2023 and of their incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further discussed in the auditor's responsibilities for the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be

materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Agreement of the financial statement disclosures to underlying supporting documentation;
- Enquiries of management and the trustees as to their identification of any non-compliance with laws or regulations, or any actual or potential claims;

- Review of minutes of Board meetings throughout the period;
- Incorporating unpredictability into the nature, timing and/or extent of testing.
- Evaluation of the selection and application of the accounting policies chosen by the charity.
- In relation to the risk of management override of internal controls, by undertaking procedures to review journal entries and evaluating whether there was evidence of bias that represented a risk of material misstatement due to fraud; and
- We assessed the susceptibility of the charity’s financial statements to material misstatement, including how fraud might occur by considering the key risks impacting the financial statements.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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

Use of our report

This report is made solely to the Charity’s trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity’s trustees those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



26/06/2024

Begbies
Chartered Accountants
Statutory Auditors

9 Bonhill Street
London
EC2A 4DJ
2024

Begbies is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Annual Accounts

International Needs UK Statement of Financial Activities For the year ended 31 December 2023

	Notes	Unrestricted funds	Restricted funds	Total Funds 2023	Total funds 2022
		£	£	£	£
Income					
Donations and legacies	2a	77,497	866,957	944,454	1,006,712
Charitable activities Go		-	54,150	54,150	-
Global trips					
Investments		8,739	-	8,739	1,292
		86,236	921,107	1,007,343	1,008,004
Expenditure					
	4 & 5				
Raising funds		102,826	12,673	115,499	83,557
Charitable activities - grant		19,615	823,358	842,973	926,545
Charitable Activities – Go			48,458	48,458	
Globals trips					
		122,441	884,489	1,006,930	1,010,102
Net income before transfers		(36,205)	36,618	413	(2,098)
Transfers between funds	10	(1,243)	1,243	-	-
Gains on Foreign Exchange		2,590	-	2,590	12,765
Net Income/(loss)		(34,858)	37,861	3,003	10,667
Reconciliation in Funds					
Net movement in funds		(34,858)	37,861	3,003	10,667
Funds brought forward		265,797	423,167	688,964	678,297
Total funds carried forward	10 & 11	230,939	461,028	691,967	688,964

There were no recognised gains and losses in the period other than those shown above.

All of the above results and derived from continuing activities.

The notes on pages 27-40 form part of these financial statements.

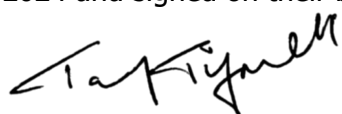
**International Needs UK
Balance Sheet
As at 31 December 2023**

	Note	Total Funds 2023 £	Total funds 2022 £
Fixed assets			
Tangible assets	6	2,586	4,514
		2,586	4,514
Current assets			
Stock		334	631
Debtors	7	52,444	50,754
Cash at bank	8	669,367	658,059
		722,145	709,444
Creditors: amounts falling due within one year	9	(32,764)	(24,994)
Net current assets		689,381	684,450
Net assets		691,967	688,964
Represented by:			
Unrestricted reserves		171,631	182,765
Unrestricted reserves - designated		59,308	83,032
Restricted reserves		461,028	423,167
Total		691,967	688,964

The notes on pages 27-40 form part of these financial statements.

These accounts have been prepared in accordance with FRS 102 and the Charities SORP 2018

These financial statements were approved, and authorised for issue, by the board on 5th June 2024 and signed on their behalf by:



Tony Tyrrell, Chair of Trustees
Charity Number 1175526

**International Needs UK
Statement of Cashflows
For the year ended 31 December 2023**

	Note	Total 2023 £	Total 2022 £
Cashflows from operating activities:			
Net cash provided by operating activities	8a	(21)	(9,490)
Cashflows from investing activities:			
Interest from activities		8,739	1,292
Purchase of property, plant and equipment		-	(4,458)
Net cash provided by investing activities		8,739	(3,166)
Change in cash and cash equivalents in the reporting period		8,718	(12,656)
Cash and cash equivalents brought forward		658,059	657,950
Change in cash and cash equivalents due to exchange rate movements		2,590	12,765
Cash and cash equivalents at end of the reporting period	8b	669,367	658,059

The charity had no net debt in 2023 or 2022

International Needs UK
Notes to the Annual Accounts
For the year ended 31 December 2023

1. Accounting Policies

Basis of preparing the financial statements

International Needs UK is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales as established by its constitution on 2 November 2017.

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

The accounts have been prepared in accordance with the charity's governing documents, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice, which is referred to in the Regulations, but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention.

Taxation

The Charity is exempt from tax on its charitable activities.

Income

Gifts and donations are normally accounted for when received. Amounts due from HM Revenue & Customs in respect of donations under Deed of Covenant and Gift Aid are accounted for in the same period as the related donation. Grants from other charitable bodies are normally accounted for when received. However, credit is also taken for significant grants and other donations which have been committed but not yet received in respect of an accounting period, provided that the Charity has received unconditional confirmation of such grants and donations. Legacies are accounted for when the Charity has received unconditional confirmation of the amount payable. Income in respect of fundraising events and overseas visits is accounted for at the date of the relevant event. Deposit interest is accounted for when received.

International Needs UK Notes to the Annual Accounts (continued) For the year ended 31 December 2023

Where income has been received in respect of events occurring after the balance sheet date it is treated as deferred income and included with creditors.

Donated assets and services (other than voluntary workers) are accounted for at a notional market value estimated by the Trustees.

Income allocation

Amounts received which are specified by donors as being for a particular purpose are credited to restricted funds for those purposes. Amounts for which no restriction is specified by the donor are credited to unrestricted funds.

Interest earned on funds held is credited to unrestricted funds.

Grants

Donations made to IN partners are voluntary donations by INUK and are therefore considered grants. See Grants Policy within the Trustees report for more details.

Grant expenditure is contingent on funds being available and the reporting requirements for the project, set out in the initial planning documents, being met by our partner countries. Grants to International Needs Partners are shown the notes to the accounts.

Expenditure

Expenditure is accounted for on the accrual basis.

Expenditure for which the related income will be received in subsequent years or in respect of events occurring after the balance sheet date is deferred and charged to the statement of financial affairs in the period in which the related income is received.

Restricted funds.

Any balance on restricted funds at year end are held in restricted accounts and will be used in subsequent years to support the work for which the funds were given. These funds are detailed in Note 10 of the Financial Statements.

Designated funds.

Designation of unrestricted funds are made by the trustees at the end of the previous year and used to support projects that require additional funding. These are detailed within the trustee's report.

Support Costs

This comprises the cost of support aimed at developing the capability of ministry partners and of supporting, monitoring, and evaluating the grants to, and operational programmes of, ministry partners. No support and governance costs are allocated to Go Global expenditure as it is not material in the context of the activities undertaken.

Support costs are funded by a management charge which is calculated monthly based on a percentage of voluntary income received by each project. This is included in expenditure (outgoings) for each project.

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2023

Support costs allocation

Support costs specifically attributable to ministry support and activities for generating funds are allocated to those headings. Where costs cannot be directly attributed, they have been allocated on a basis shown in Notes 4 & 5.

Expenditure on raising funds

This comprises direct expenditure and associated support costs, incurred in respect of fundraising events and similar activities aimed at raising support in the UK for the work of The International Needs Network.

Pension Contributions

The Charity operates a defined contribution pension scheme. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed assets and Depreciation

Assets over £300 are capitalised. Computers over £200 are capitalised. Depreciation is charged on the cost of tangible fixed assets (notional cost of donated assets) at the following annual rates in order to write these off over their estimated useful lives.

Computer equipment	- 33% on a straight-line basis
Computer software	- 33% on a straight-line basis
Office equipment	- 20% on a straight-line basis
Furniture and fittings	- 12.50% on a straight-line basis

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2023

2. Donations and Legacies

	Total funds 2023	Total funds 2022
	£	£
Individuals	605,706	706,172
Trusts	175,800	146,080
Companies	15,172	18,647
Churches	92,230	63,622
Community Groups	1,980	2,700
Legacies	-	50,000
Events	32,549	9,411
Schools	21,017	10,080
	944,454	1,006,712

3a. Donations from Trusts

	Total funds 2023	Total funds 2022
	£	£
Within donations (note 2)		
Anonymous	65,000	55,000
The Lewin Trust	28,385	-
The Bishop Radford Trust	20,000	25,000
Souter Charitable Trust	16,000	16,000
The Tyneholme Trust	12,415	5,530
Make My Day Better	12,000	13,000
Good News Evangelical Mission	7,000	-
The Together Fund	5,000	7,000
The Stuart Hine Trust	-	5,000
The Matthew 25 35 Trust	5,000	-
Other donations under £4000	5,000	19,550
	175,800	146,080

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2023

3b. Donations from Companies

	Total Funds 2023	Total funds 2022
	£	£
Access Insurance	3,437	5,333
POQ Commerce	2,465	4,960
Overmould	3,600	3,200
Combined Test Solutions	3,600	3,200
Brooks Barn	160	1,920
Other	1,910	34
	15,172	18,647

4a. Total Expenditure

	Note	Total Funds 2023	Total Funds 2022
		£	£
Charitable activities - grants			
Grants to institutions (IN Network):			
Church Support		28,869	15,815
Education		290,627	362,711
Health		15,000	10,129
Human Rights		69,272	71,927
Livelihoods		56,637	31,100
Water		35,897	79,729
Relief		78,513	114,569
Other		7,921	-
Grant making support costs	4b	260,237	240,567
		842,973	926,545
Raising funds			
Direct Costs		27,411	23,772
Support Costs	4b	88,088	59,785
		115,499	83,557

All grants above are given to the International Needs Network which then distributes funds to projects run by International Needs Partners.

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2023

Expenditure for the period includes:	Charitable activities	Raising funds	Total Funds 2023
	£	£	£
Depreciation	1,350	578	1,928
Auditors' remuneration - audit services	3,780	1,620	5,400
Premises and office Costs	12,440	5,331	17,771

Expenditure for the comparative period includes:

	Charitable activities	Raising funds	Total Funds 2022
	£	£	£
Depreciation	1,013	338	1,351
Auditors' remuneration - audit services	3,960	1,320	5,280
Premises and office Costs	18,413	6,138	24,551

4b. Support costs

	Charitable activities	Raising funds	Total Funds 2023	Total funds 2022
	£	£	£	£
Staff costs	178,760	60,774	239,534	190,166
Other staff costs	15,230	6,527	21,757	20,739
Premises	12,440	5,331	17,771	23,876
Communications	28,384	12,165	40,549	42,332
International Needs Network fee	14,554	-	14,554	13,384
Travel to Projects	3,190	-	3,190	3,105
Governance	7,577	3,247	10,824	6,573
Bank charges	102	44	146	177
	260,237	88,088	348,325	300,352

Where costs are not directly allocated, they have been allocated based on an estimation of staff time spent. Charitable Activities 70% Raising Funds 30%.

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2023

4c. Prior Year Support costs

	Charitable activities	Raising funds	Total Funds 2022	Total funds 2021
	£	£	£	£
Staff costs	148,620	41,546	190,166	153,170
Other employment costs	20,739	-	20,739	26,909
Premises	17,907	5,969	23,876	27,882
Communications	31,749	10,583	42,332	19,421
International Needs Network fee	13,384	-	13,384	6,766
Travel to Projects	3,105	-	3,105	-
Governance	4,930	1,643	6,573	6,548
Bank charges	133	44	177	179
	240,567	59,785	300,352	240,875

5. Staff Costs

	2023	2022
	£	£
Salaries	233,060	173,674
Social security costs	12,181	11,462
Pensions	6,811	5,030
	252,052	190,166

The average number of employees during the period was

Full time	4	2
Part time	4	5
	8	7

No member of staff was paid more than £60,000 per annum in 2023 or 2022.

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2023

Key Management

Costs of Key Management personnel were £62,993 (2022: £58,630) broken down as follows:

	2023	2022
	£	£
Salaries	55,077	51,000
Social security costs	6,336	6,100
Pensions	1,650	1,530
	62,993	58,630

6. Fixed Assets

	Office Equipment £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost				
At 31 December 2022	1,562	2,815	18,851	23,228
Additions	-	-	-	-
At 31 December 2023	1,562	2,815	18,851	23,228
Depreciation				
At 31 December 2022	1,562	2,815	14,337	18,714
Charge for the period	-	-	1,928	1,928
At 31 December 2023	1,562	2,815	16,265	20,642
Net book value				
At 31 December 2022	-	-	4,514	4,514
At 31 December 2023	-	-	2,586	2,586

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2023

7. Debtors

	Total Funds 2023	Total Funds 2022
	£	£
Tax reclaimable on donations	28,483	26,946
Other Debtors	17,584	14,498
Prepayments	6,377	7,959
Deferred expenditure	-	1,350
	52,444	50,754

8a. Reconciliation of Net Income to Net Cashflow from Operating Activities

	2023	2022
	£	£
Net income for the reporting period	413	(2,098)
Adjustments for:		
Depreciation	1,928	1,351
Interest	(8,739)	(1,292)
Decrease in stock	297	(292)
Increase in debtors	(1,690)	(17,552)
Increase in creditors	7,770	10,394
Net cash used by operating activities	(21)	(9,490)

8b. Analysis of Cash and Cash Equivalents

	2023	2022
	£	£
Current account	184,429	118,727
Deposit account	484,559	423,081
US Dollar Account	-	114,336
Petty Cash	378	1,915
	669,367	658,059

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2023

9. Creditors

	Total Funds 2023	Total Funds 2022
	£	£
Tax and social security	4,714	4,116
Accruals	5,557	5,606
Deferred income	20,947	4,700
Pension	1,606	1,818
Other creditors	(60)	8,754
	<u>32,764</u>	<u>24,994</u>

10a. Current Year Movement in Funds

	01.01.23	Incoming	Outgoing	Transfers	31.12.23
	£	£	£	£	£
Unrestricted Funds	182,765	88,826	(90,717)	(9,243)	171,631
Designated Funds	83,032		(31,724)	8,000	59,308
Restricted Funds					
Church Support	41,485	16,518	(33,824)	(389)	23,790
Education	103,663	512,859	(435,909)	(13,224)	167,389
Health	12,476	49,722	(29,917)	-	32,282
Human Rights	10,759	49,996	(81,871)	22,339	1,223
Livelihoods	109,805	142,273	(92,749)	6,972	166,301
Water	69,917	49,707	(51,310)	644	68,958
Emergency Fund	43,190	41,583	(92,153)	7,379	-
Go Global	623	58,449	(57,986)	-	1,086
Other restricted	31,250	-	(8,772)	(22,478)	-
Total restricted funds	<u>423,167</u>	<u>921,107</u>	<u>(884,489)</u>	<u>1,243</u>	<u>461,028</u>
Total Funds	<u>688,964</u>	<u>1,009,933</u>	<u>(1,006,930)</u>	<u>-</u>	<u>691,967</u>

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2023

10b. Comparative for Movement in Funds

	01.01.22	Incoming	Outgoing	Transfers	31.12.22
	£	£	£	£	£
Unrestricted Funds	136,117	128,639	(83,342)	1,351	182,765
Designated Funds	142,851		(3,855)	(55,964)	83,032
Restricted Funds					
Church Support	35,279	32,464	(25,490)	(768)	41,485
Education	98,922	434,858	(477,998)	47,881	103,663
Health	16,919	8,021	(12,464)	-	12,476
Human Rights	40,527	45,524	(82,017)	6,725	10,759
Livelihoods	73,227	90,888	(52,214)	(2,096)	109,805
Water	115,945	44,264	(90,292)	-	69,917
Emergency Fund	11,450	203,862	(181,718)	9,596	43,190
Go Global	7,060	1,000	(712)	(6,725)	623
Other restricted	-	31,250	-	-	31,250
Total restricted funds	399,329	892,130	(922,905)	54,613	423,167
Total Funds	678,297	1,020,769	(1,010,102)	-	688,964

Note on restricted funds:

Restricted funds represent income restricted by a funder or donor for a specific project. Go Global Income is restricted to the trip it relates to. Please refer to the Trustees Report for an explanation of the above funds.

Note on designated funds:

Designated funds represent amounts set aside by trustees for specific projects in future years. Please refer to the Trustees report for details of designations.

Transfers between funds:

Where there are insufficient funds to meet the restricted expenditure of a project, an amount is transferred from unrestricted funds to cover the full costs, with the amounts normally having been designated the year before.

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2023

11a. Net Assets by Fund

	Unrestricted Fund	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Fixed assets	2,586	-	2,586	4,514
Current assets	240,170	481,975	722,145	709,444
Current liabilities	(11,817)	(20,947)	(32,764)	(24,994)
	<u>230,939</u>	<u>461,028</u>	<u>691,967</u>	<u>688,964</u>

11b. Net Assets by Fund Comparative

	Unrestricted Fund	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£
Fixed assets	4,514	-	4,514	1,408
Current assets	281,577	427,867	709,444	691,490
Current liabilities	(20,294)	(4,700)	(24,994)	(14,601)
	<u>265,797</u>	<u>423,167</u>	<u>688,964</u>	<u>678,297</u>

12. Future Commitments

At 31 December 2023 the Charity had annual commitments under operating leases as follows:

	Land & buildings	Office equipment	Total 2023	Total 2022
	£	£	£	£
Within one year	2,356	776	3,132	6,498
Within 2-5 years	-	-	-	776
More than 5 years	-	-	-	-
Total	<u>2,356</u>	<u>776</u>	<u>3,132</u>	<u>7,274</u>

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2023

13. Transactions with Trustees

No Trustee received any remuneration in 2023 or 2022.

One trustee received expenses of £63.50 in 2023 to reimburse travel costs for a visit from an International Needs partner whilst in the UK. (£935 in 2022).

14. Related Party Transactions

Donations from related parties totaled £26,929 (2022: £40,778).

During the year the charity purchased trustees' indemnity costing £413 in 2023 and £408 in 2022.

During the year the charity purchased marketing and communications services from a related third party, Studiomade, for £850 for website hosting. In 2022 these costs were £18,073 for website rebrand and the remaining £851 was for website hosting. There were no outstanding balances at year end and there were no amounts written off in the year. All invoices were fully paid during the year.

The director of Studiomade is the son in law of Andrew Hubbard, a trustee. This trustee was not involved in decision making and declared a conflict of interest at meetings where discussions took place about the services provided. The charity has an ongoing contract for Website hosting with Studiomade at approximately £850 per year plus any work deemed necessary on the website.

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2023

15. Statement of Financial Activities Comparatives 2022

		Unrestricted funds	Restricted funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income					
Donations and legacies	2a	115,721	890,991	1,006,712	867,732
Charitable activities		-	-	-	-
Investments		153	1,139	1,292	38
		115,874	892,130	1,008,004	867,770
Expenditure					
Raising funds	4 & 5	30,279	53,278	83,557	63,953
Charitable activities		56,918	869,627	926,545	709,616
		87,197	922,905	1,010,102	773,569
Net income before transfers		28,677	(30,775)	(2,098)	94,201
Transfers between funds	10	(54,613)	54,613	-	-
Gains on Foreign Exchange		12,765	-	12,765	-
Net Income/(loss)		(13,171)	23,838	10,667	94,201
Reconciliation in Funds					
Net movement in funds		(13,171)	23,838	10,667	94,201
Funds brought forward		278,968	399,329	678,297	584,096
Total funds carried forward	10 & 11	265,797	423,167	688,964	678,297

INTERNATIONAL NEEDS UK

England & Wales - Charity number 1175526

Accounts



International Needs UK **Annual Report and Accounts** Year Ended 31 December 2022

Registered Charity Number 1175526



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ineeds.org.uk

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Legal & Administrative Details

Charity Number:	1175526
CIO Number	CE011955
Address:	212-220 Addington Road Selsdon Surrey, CR2 8LD
Website:	www.ineeds.org.uk
Patron:	Lord Green of Hurstpierpoint
Trustee Board:	M Baggott J S Cooper (Deputy Chair) J Howard A J Hubbard FCA A McLuckie E Menzies W Riches (Chair) A Tyrrell M King (Appointed 8 th June 2022) E King (Appointed 8 th June 2022)
Chief Executive Officer:	Danny Morris
International Office:	International Needs Incorporated
Bankers:	HSBC Bank plc 184 High Street Bromley Kent, BR1 1HL CAF Bank plc 25 Kings Hill Avenue West Malling Kent, ME19 4JQ
Solicitors:	Streeter Marshall 12 Purley Parade High Street Purley Surrey, CR8 2AB
Auditors:	Begbies Chartered Accountants 9 Bonhill Street, London EC2A 4DJ

International Needs UK – Introduction from the Trustees

Dear Supporters and Friends of International Needs UK

The Trustees commend this report for the year 2022. We are so grateful to all our donors, whether you are an individual, a family, a grant making trust, a church, school, or a corporation. Thank you for your extended generosity and partnership throughout 2022.

We have entered an era of extended global uncertainty. We have seen and experienced the terrible effects of the Covid-19 pandemic and its interruption to global supply chains, the war in Ukraine, extreme weather conditions, soaring inflation rates and the international energy crisis. In these times it is always the poorest that fare the worst in disproportionate ways. In our partner countries, rising prices are affecting millions of families where staple foods have tripled or quadrupled in price. Our partners in Sub-Saharan Africa are re-valuing how to best use their resources as crippling costs shape our programmes.

Yet throughout 2022 your support and its impact has been inspirational. Every £1 invested in fundraising returned £12, and our total income for 2022 returned to pre-pandemic levels. We were especially grateful for the interventions we made to support over 16,000 Ukrainian families rendered homeless from Russian hostilities.

We want to congratulate our staff team for all the hard work and creativity that was put into the year enabling IN UK to send over £530,000 to our international partners. IN UK positively impact the lives of 65,000 people, all direct beneficiaries of our partner programmes in 17 countries. Each person has been supported through one of five themed development areas of Education, Livelihoods, Water, Church Support and Health.

Though global conditions are challenging, as Christians we continue to place our hope in God and we celebrate because, through this development work, the good news of Jesus Christ is seen and heard.



Euan Menzies
Trustee and Treasurer
International Needs UK

Vision

That all families will have access to basic resources, freeing them from hunger, fear, and poverty, so that each family member can live a life that allows them to develop their full potential.

“I have come that they may have life and have it to the full” (John 10.10).

Mission

To bring sustainable change by making people aware of the plight of families within our project communities and connecting people to provide resources focused on transforming the lives of those communities.

We do this by:

- Partnering with local leaders within the IN Network in 31 countries around the world and providing grants for projects run by them.
- Implementing relief and development projects which strive for ongoing sustainability.
- Raising awareness of the plight of families.
- Partnering with trusts, churches, companies and individuals.
- Connecting people through short term trips to families in our project communities.
- Capacity building and education.

Values

1. We are Christian, and our inspiration is the love of God in Jesus Christ.
2. The family in all its various forms is greatly valued.
3. We believe in hope and do not accept the status quo.
4. Local people are best placed to make a difference to the lives of local families.
5. We value and support people of all ages, faiths and races, making no distinction.
6. Commitment to excellence in aid and development projects with transparency and accountability to our supporters.

Objectives

The objects of the Charity for the public benefit are:

1. The relief of poverty
2. The advancement of education
3. The promotion of the Christian Gospel

One year on - Danny Morris, CEO

Dear Friends

Our year started with the usual strategic planning for project work in Kenya, Uganda, Nepal, Burkina Faso, Egypt and Sri Lanka, and we were grateful that International Needs had emerged from the COVID pandemic owing to the amazing support of loyal friends. As the world emerged from the devastating effects of imposed lockdowns, we started to count the cost in our partners' fragile communities. We were happy that normality was being resumed after two years of severe uncertainty, and children were able to resume school after 24 months of disruption.

Our first thoughts were how to help partners address the impact of two years of missing education and the economic impact on families, schools, and employers. Our project plans and fundraising initiatives were just beginning and then Feb 24th came upon us, and the world witnessed the hostile invasion of Ukraine. In a matter of weeks, we had rearranged our priorities to help our partners in eastern Europe address the flood of families crossing the Romanian, Slovakian and Bulgarian borders. The war that is still ongoing is coming to its first-year anniversary with over 12 million people displaced. Despite the tragedy and horror of it, we are amazed at the contribution that our partners in eastern Europe made, offering relief, food, accommodation, and hope to displaced and often traumatized refugee families.

In October last year I had the privilege of travelling to the border of Ukraine and meeting with many families. I spoke to Tanya who produced on her phone pictures of her house showing bullet holes in the walls and the roof missing from an exploding missile. I met an elderly couple, Maxim and Anya, grateful that International Needs had helped them find accommodation and a place to settle, yet they were tearful at the loss of their home and could not hide their desperation at the uncertainty of the future. We are deeply grateful to new and the existing supporters who helped us with Ukrainian families and who are still supporting this relief program as we adapt it into longer term care.

Alongside relief efforts on the borders of the Ukraine we resumed our WASH and Disability Inclusion projects as well as ongoing education programmes for thousands of families. We also completed classroom building in Burkina Faso to support hundreds of displaced Burkinabe families escaping rural armed conflict with Islamic militants. Rising inflation and the increasing cost of energy have wreaked havoc on the economies of our partners, yet we are thankful to God for the ability to respond in love to all these situations and bring the good news of Jesus into the lives of families. Alongside the impact of International Needs partners, we were astounded that we had grown our income levels back to pre-pandemic levels - topping £1,000,000. I would like to express my thanks to all our loyal supporters, donors and sponsors who so generously gave to our work.

We pray for peace and stability and for economic buoyancy. We are convinced in our calling to bring the light of Jesus into the lives of people who are marginalised through the worst conditions of poverty, natural disasters, and war.

I present to you our 2022 annual report and thank you for partnering in this work.

Project Impact - performance

In 2022, we were able to reach over 65,269 people through our ministries run by Christian leaders in communities around the world. Critically, over 16,001 of these were Ukrainian refugees supported in Ukraine, Bulgaria, Romania and Slovakia. The success of this crisis response is a testament to the generosity of our supporters, and to the agility and faithfulness of our IN partners to rapidly adapt their operations in response to the desperate needs of those around them.

The table below shows a calculation of the beneficiaries who have directly benefited from the programmes supported by IN UK in 2022 (direct beneficiaries). Many more people are reached through the broader benefits of our support because a whole family benefits from a child in their household accessing an education and improving their employment prospects through sponsorship (indirect beneficiaries). Furthermore, IN UK are delighted to operate within a network of 31 partners around the world who collectively reach over 100,000 families each year.

The impact below has been made possible through partnerships with fellow IN organisations within the IN Network (INN). The projects supported fall into six categories reflecting the varying needs of communities around the world, and the commitment of INN to empower local leaders to respond to the greatest needs they face. All projects supported enable us to further our objectives of reducing poverty, promoting education and sharing the transformational truth of the Christian Gospel.

Key Theme	Programme	Direct Beneficiaries
Education	Students supported at RUSH Academies, Kenya	39,783
	Furniture for students, Uganda	
	Four new classrooms for refugees constructed, Burkina Faso	
	Child and Group Sponsorship, IN Network	
	Disability Inclusion Project, Uganda (also a Human Rights Project))	
	Water Tank at Kiyindi School, Uganda	
Health	Ambulance running costs, Burkina Faso	892
	Medicines provided, Sri Lanka	
Livelihoods	Street Boys ministry, Kenya	1,226
	RUSH Women Christmas Celebrations, Kenya	
	Lydia Lady women's empowerment programme, Nepal	
	Community Centre Renovation, Sri Lanka	
Water	Water, Sanitation and Hygiene Project 2, Uganda	6,139
Church Support	Refugee support, vocational training and support of poor families, Egypt	1,228
Emergency Fund	Supporting Ukrainian Families in Ukraine, Romania, Slovakia and Bulgaria	16,001
	TOTAL	65,269

1. Education & Human Rights Projects



Target Income: £522,833 Income: £480,382 Expenditure: £560,015

We started 2022 with 1,007 sponsored children and ended with 961. During the year we had 65 new sponsorships, 108 dropped/completed sponsorships, and 61 donors transferred their giving to Education Projects. We are very grateful to our loyal supporters who have helped us to maximise the educational opportunities for these children over the pandemic, thus enabling them to return to school and continue their education.

Over the year it was important to work closely with our partners as they continued to re-establish their schools following the pandemic and helping children to adjust to returning to school. For example, the IN Uganda schools decided to reduce time in the classrooms and increase physical team activities as they found the students needed to re-socialise and could not concentrate in the classroom for very long. Following the pandemic there had been wear and tear on different items, and therefore furniture was provided for them.

Devastatingly, the coronavirus pandemic exposed some of the worst inequalities within communities around the world. Therefore, it has been critically important to fully relaunch our Disability Inclusion Project in Uganda for fear that disabled children would be further disadvantaged and marginalised. This programme has been impactful and wide reaching as the 34,149 children across the 60 participating schools' benefit, including both the able bodied and disabled children, all participate and benefit from the activities. This is a multi-pronged programme supporting the community to challenge their mindsets about disability to foster a more inclusive society. In 2022, 181 teachers from these 60 schools were trained in disability inclusion and inclusive sports; 1,046 community members were reached with education about disability inclusion; and there was a 4.6% increase in the number of disabled children attending the schools (from 1,878 to 1,966).

2021 saw great political turmoil and terrorist activity in Burkina Faso. Up to 40% of the country was reported as controlled by terrorist organisations. As a result, thousands of families were displaced and fled to safer areas of the country. As a more stable area, Bobo Dioulasso saw an influx of people to their city which added pressure on the already oversubscribed services, in particular schools and medical services. Therefore, IN UK supported IN Burkina Faso to expand the capacity of their school in Bobo by building four new classrooms. These were built as a second storey on classrooms previously funded by IN UK. The school has been able to welcome 150 displaced children into their school as a result. This project was funded by very generous supporter donations and through several generous legacy gifts.

Also in 2022, IN UK led training in Outcome Based Reporting for Child Sponsorship as part of the IN Network series of training to encourage a more programmatic and outcomes focussed model for child sponsorship. The participants in training were from Slovakia, Czech Republic, Australia and New Zealand and this shift will continue through further training in 2023.



Uganda Disability Inclusion Sports Festival 2022

2. Livelihoods Projects



Target: £211,600 Income: £90,888 Expenditure: £52,214

107 street boys were supported throughout 2022 by the provision of three meals per week and basic medical care, helped to obtain national identity cards, and given counselling, prayer and spiritual direction. The aim of this programme is to empower these boys with the skills, independence and resources to support themselves with improved livelihoods. 12 street boys took part in the three-month rehabilitation programme at the half-way house run by IN Kenya and Grace Empowerment. This helped them to combat their addiction to drugs, to reconnect with their families and to plan their futures away from the streets. Though we had hoped to purchase the land to build a permanent Leadership and Talent Centre in 2022, this was not possible for two main reasons. Firstly, working out the governance structures with IN Kenya and Grace Empowerment for land ownership has taken longer than anticipated, and further capacity building has been needed. Secondly, with the urgent and emerging needs from the war in Ukraine, IN UK decided to raise funds for Ukraine in the last quarter of 2022 rather than this street boy's ministry. The land purchase was therefore postponed until 2023 when we look forward to embarking on this big and exciting new project that presents great hope for the street boys supported within this programme.

RUSH Kenya is another partner of IN Kenya and IN UK has been supporting its ministries since 2018. Whilst IN UK and IN Kenya have been focussing on helping the RUSH schools become more sustainable and professionally managed, IN UK has also been able to provide some support for the RUSH Women's group. This is a livelihoods project where a group of around 100 women meet on a weekly basis for Christian fellowship, mentoring, community, savings groups, farming cooperatives and more. Through fundraising by loyal supporters, IN UK provided the rent costs for their meeting centre and were able to support their Christmas celebrations reaching over 953 people with a meal and food packages for the festive season.



Library Photo

3. Water Projects



Target: £99,996

Income: £44,264

Expenditure: £90,292

The second cycle of our Water Project in Uganda was launched in August 2021. This is our main Water Project and follows the first WASH (Water, Sanitation and Hygiene) programme in Buikwe District that provided 12 villages with holistic support for improved access to water, hygiene and sanitation (project ended in 2020). For WASH 2, which will run until July 2024, 15 more villages were prioritised for support. These are: Bbanga 2, Bufumbe, Bujaaya, Bukonero, Busiri, Buyoka, Gimbo, Kikoko, Kikwanya, Kiwangala, Kokola, Mpogo, Nakawuma, Tukulu and Wankwale. This programme is expected to reach the 18,417 people across these villages over the duration of the programme. In 2021/2022, project highlights included:

- 54 WASH Committee members trained and empowered to improve hygiene in their villages and to manage water and sanitation resources.
- 15 pump technicians trained to maintain and repair boreholes and protected water sources.
- Three new boreholes installed providing over 240 households with improved access to clean water within 1km of their homes.
- 15 springs protected and boreholes repaired, providing clean water for over 1,200 households with clean water within 1km of their homes.
- Four rainwater harvesting tanks provided for community use in four villages.
- Hygiene and sanitation improved in 15 schools through the provision of four 8,000 litre water tanks, four latrine blocks, 15 student WASH clubs, and 600 girls trained in menstrual hygiene and to make reusable sanitary pads.
- Six latrine blocks provided for churches, three public latrine blocks installed in three villages and 11 households provided with materials to construct household pit latrines.
- 1,917 people supported to improve hygiene and sanitation within their homesteads

Ssuuzi Deo, a pump mechanic technician, says “With the tools received, I will be able to repair the water sources in my area to ensure people take clean and safe water. I am grateful to our Donors who have enabled us to acquire the skills and I hope they are going to make our water sources sustainable”

We would like to give thanks to our donors partnering with us in support of specific villages within this project, including: The Allan and Nesta Ferguson Charitable Foundation, The Tyneholme Trust, Jubilee Community Church, Eltham College, DialAFlight (Make My Day Better), The Marshall Family, Vineyard 61, The God's Way Trust, The Goodnews Evangelical Mission, The Southall Trust, and fellow IN Network partners (IN US and IN New Zealand).



Library Photo

4. Health Projects



Target: 14,001

Income: £8,021

Expenditure: £12,464

IN UK giving to health projects in 2022 was lower than in 2021 due to the reduced risks of coronavirus, the consequent reduction in PPE and extra medical support. IN UK has been instrumental in the construction and establishment of the medical centres in Burkina Faso and Uganda which provide approximately 80,000 people with medical support each year. For example, in 2022, 1,095 babies were safely born at the maternity unit in Burkina Faso, 31,106 patients were seen and 5,859 people were treated for malaria. The ongoing costs of these centres are funded through patient fees, government funding, partner organisations and some IN Network donor funding.

The main Health Projects directly funded by IN UK in 2022 were the running costs of the ambulance in Burkina Faso and the provision of medicines in Sri Lanka. The ambulance in Burkina Faso helped 292 people to transfer to a national hospital for urgent medical care. Many of the patients have needed increased medical support from complications in labour and without this vehicle would have suffered great risk to life. In Sri Lanka, 600 people were provided with necessary medicines in a time of great economic crisis.

5. Church Support Projects



Target: £25,000 Income: £32,464 Expenditure: £25,490

All our projects and ministries share Christ's love through word and deed with families around the world. How this is done varies in different communities. Our Church Support Projects focus on empowering local churches to share the Good News of the Gospel. In 2022, IN UK were able to support churches in Egypt through theological and leadership training for 36 pastors, a conference for 120 pastors, the sharing of Christian resources in Arabic, summer camps for 40 children and support for different vulnerable groups including 840 economically poor people and 80 Syrian refugees. Equipping churches and Christians with Christian resources remains an important aspect of the IN ministry in Egypt. Within the IN Network, over 100 church planters continue to share the Gospel of Jesus Christ to new communities such as the two Christian schools' workers funded by IN UK in Czech Republic and the Christian conferences run by IN Burkina Faso in rural villages where thousands of people learn about the Christian faith.

6. Emergency Projects



Target: £45,900 Income: £203,862 Expenditure: £181,718

When Russian troops entered Ukraine on the 24th of February 2022 there was a global shock as we watched the violence and devastation unfold. We have been so grateful that our partners IN Slovakia, IN Romania and IN Bulgaria have been able to respond to this crisis by helping hundreds of Ukrainian families within their communities and through their church partners. IN UK had established this Emergency Fund in 2020 in response to the Covid-19 pandemic as it enabled us to respond rapidly to the needs of our partners in evolving crisis situations. We did not expect this fund to be quite so necessary in 2022 as the impact of the coronavirus pandemic was reducing. However, from the end of February, it quickly became a priority to support the urgent needs of Ukrainian families fleeing the country through our partners in Europe. We were overwhelmed by the generosity of our supporters that made this work possible.

Across the ministries of our partners, Ukrainian refugees have been supported with

- Over 261,905 hot meals
- 37,904 nights of accommodation
- 24 convoys of food and basic resources sent into Ukraine
- 10,149 hygiene packs
- 13,575 daily kindergarten spaces
- 1,305 spiritual counselling sessions

The response provided by our partners has been very pastoral and tailored to the needs of the people in front of them. As a result, families have received holistic care for both their practical and spiritual needs.

Daniela Pribac (Pastor with IN Romania) writes:

'The pastors and church members have provided continual counselling, hugs, encouragement in an attempt to share God's love, helping them to understand that beyond this cruel and evil physical world, they can receive the peace of God they need so much.'

IN UK's CEO Danny Morris and two members of the board of trustees were able to take part in a monitoring visit to Slovakia and Romania in November 2022. They were overwhelmed by the depth of the pain experienced by the Ukrainians they met and by the strength, commitment, and dedication of the IN partners as they worked to best serve these people.

"Dear sponsors and organizers! The mother of the Burger family is writing to you. I, Burger Elena, and my children: Anastasia, Vladislav, Miroslava, Alexandra and Sergey are very grateful for the warm welcome. When we fled from the war and the Sirens, we did not know what awaited us. We didn't know where we would live. We had fear and anxiety in our hearts. We were received, fed, warmed. Surrounded by care. We received help and peace of mind. And, thanks to believing brothers and sisters, my children have become closer to God. Thank you very much for everything and may the Lord God reward you 10 times more for your care and service.

Sincerely, the Burger family"



Ukrainian Refugee support 2022

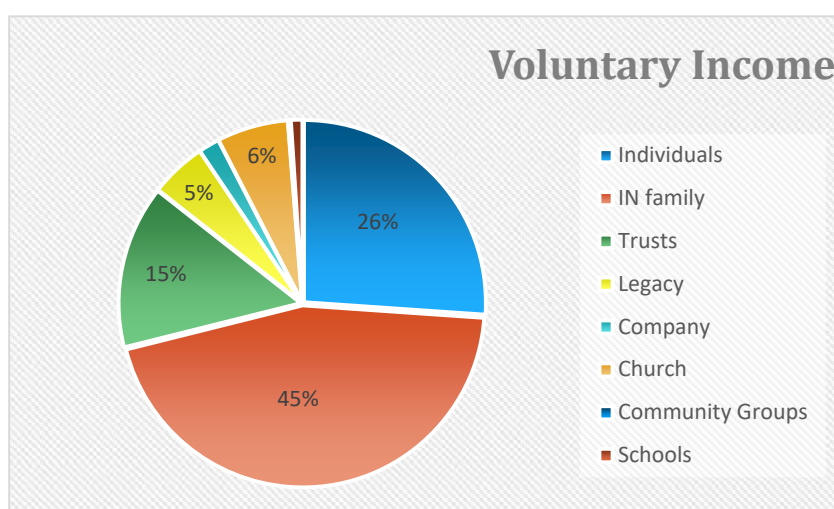
Financial Review

The basis on which the Charity allocates income and provides support for operational ministries is set out in note 1 to the Accounts. Support is only provided to operational ministries and members or those affiliates of the IN Network. Project proposals from International Needs Network countries are submitted by their executive teams for consideration by the executive team of IN UK. The Executive, Trustees and Programme team evaluate and critique these proposals. They will decide whether the Charity is able to assist, and funds are either then raised in the UK specifically for that project or are provided out of unrestricted funds.

Full details of the income and expenditure for the year and financial position as at 31 December 2022 are set out in the accounts.

Income

Total Voluntary (fundraised) Income for the year was £1,006,712 with 45% coming from Individuals in the form of regular giving and another 31% from Individuals responding to needs and appeals throughout the year including a legacy left to IN in early 2022. We raised 15% of our income from Charitable Trusts and Foundations and the remainder from Churches, Schools, Companies and Community Groups.

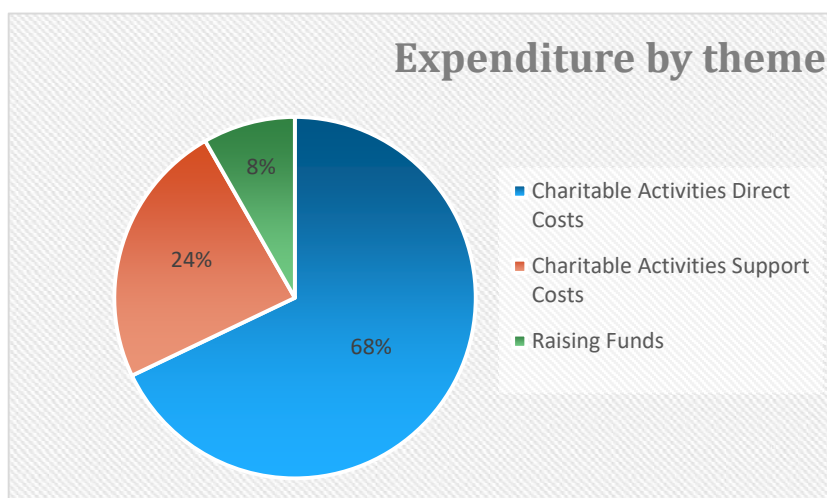


Expenditure

Total expenditure for 2022 was £1,010,102

68% of expenditure was money sent to projects, with another 24% spent on managing & supporting those projects from the UK.

8% of expenditure relates to raising funds for the organisation, meaning for every £1 spent on fundraising, the Charity raises nearly £12.05



Fundraising Statement

The IN UK staff team and board have strong relationships with the charity's donors. The IN UK team develop an annual strategy detailing where focus is needed in fostering fundraising relationships and the communications needed to best share the impact and needs of projects.

IN UK raises funds through individuals, churches, events, trust funds, companies, schools, legacies and community groups. Different members of the team take responsibility over different areas of fundraising but report to each other on activities and progress. Over half of IN UK's income is from their loyal supporter base of IN Family Members (regular givers). IN UK works with volunteer fundraisers who are often known through supporter churches or have undertaken trips to partner projects. These volunteers are mentored in their fundraising and equipped with the information and resources needed to do this responsibly.

IN UK does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising activity this year.

IN UK is not yet signed up to the Fundraising Regulator's Code of Practice but the IN UK staff refer to this code and keep up to date with any changes.

All direct marketing is undertaken by IN UK to ensure that it is not unreasonably intrusive or persistent. The IN UK team adhere closely to their privacy policy and ensure the recipients of mailings are carefully selected according to their specific interests. The IN UK donor database is kept up to date to accurately record the contact preferences of donors. Any contact changes requested by donors are implemented immediately.

Grant making Policy

Grant are made using the following criteria:

- The applicant must be part of the International Needs Network and therefore signed up to the INN statement of faith.
- The applicant must adhere to the INN governance, safeguarding and organisational best practice as set out in the INN Constitution.
- A project must align with IN UK Charitable Objects and fit into one of the following categories: Education, Health, Human Rights, Livelihoods, Church Support and Water.
- A project proposal and budget must be received for each project requesting funding.
- Project partners must agree to INUK reporting requirements. Funds may be withheld if these reporting requirements are not met.
- The funding for the project must either be fully or partly secured by IN UK.
- Project must fit within IN UK's annual programme budget.

INUK will discuss each project proposal received with the management team, Trustees and the local project partner to assess feasibility, reporting requirements and fundraising required to cover the costs of the project.

Reserves Policy

Unrestricted reserves at year end were £265,797.

The Trustees' policy for unrestricted reserves is to cover six months running costs for the UK office plus a contingency for Go Global repatriation, which amounts to a total of £170,000. Anything above this level, apart from any gains made on exchange, is designated to projects lacking funding and in greatest need of support.

For the year ended 31.12.22, £83,032 was designated from unrestricted reserves for projects in 2023:

Project	31.12.22
IN Kenya: RUSH Academy	£9,811
IN Nepal Livelihoods Project	£14,572
IN Kenya Support costs	£20,000
IN UK Infrastructure and IT	£3,649
IN Uganda Disability Inclusion	£15,000
IN Slovakia & IN Romania - Ukraine Response	£20,000
Total designated	£83,032

The charity has invested £4,514 in tangible fixed assets leaving £178,251 in free reserves.

Restricted reserves at year end were £423,167 as detailed in Note 10.

The Charity principally raises funds for current projects and most of the funds are therefore only held for a relatively short time pending remittance overseas as projects proceed. However due to the Covid Pandemic some projects were stopped in 2020 and 2021 and we are still disbursing these funds as projects restart after nearly 2 years of closure. This is the reason for the continued increase in restricted reserves.

Funds are held on a combination of deposit accounts. Interest earned on deposits continued to be affected by the low interest rates prevailing.

The Trustees are satisfied with the position of reserves.

Principal Risks and Related Matters

The Trustees of the Charity are responsible for the management of the risks faced by the Charity. Detailed consideration of risk is delegated to the CEO and a Resources Group who are accountable to the Trustees. The Risk Register is reviewed quarterly and when risks are identified during the review, they are monitored and controlled on an on-going basis.

Principle risks identified in the year are as follows:

Area	Risk	Impact	Mitigation
Fundraising	Income vulnerability from 9% inflation and global recession from Ukraine conflict	Changes in behaviour from donors/donations from higher cost of living. In worst scenario, INUK may need to significantly restructure its cost base and reduce its support for overseas projects.	<ol style="list-style-type: none"> 1) Strengthen existing income streams & identify diversification opportunities also adding digital Communications role 2) Maintain adequate reserves to counter shorter term issues 3) Adjust working model and lower costs where possible e.g., smaller office. 4) Best/Worst case scenarios mapped by management team for income loss and expense reduction
Overseas Activities	Soaring food prices may affect all programmes, particularly the administrative costs of projects at this time	Projects become too costly to continue on current budgets, some projects will need to be shut down, INUK lose pledges and grants from trusts and individuals	<ol style="list-style-type: none"> 1) Active plan for succession planning. 2) Review details in Projects meeting 3) All projects to be calibrated with and estimated % project price increase over project duration 4) Increasing project expenditure also built into income worse case scenarios
Overseas Activities	Mission or project failure due to incompetence or corruption or board collapse	Reputation risk / Donor loss / Income Reduction	<ol style="list-style-type: none"> 1) Emergency Focus group 2) Timeframe of measures 3) Traffic light system put on current projects. 4) Global office increasing capacity building fund 5) Renew Bilateral agreements and MOUs with all partners, working in line with global office for partner improvements

Issues during 2022

During the year it came to light that there had been some fraudulent activity within one of the IN partners that INUK works with. This was investigated fully by the IN Network and dealt with promptly. The INUK Trustees reported this incident to the Charity Commission who have confirmed that appropriate action was taken and that no further action is required. INUK have taken steps to prevent further fraud through its risk management procedures already in place. There is now a new team in place with the IN Partner concerned.

The Trustees are satisfied that all major risks have been reviewed and procedures put in place to mitigate against those risks. Whilst procedures can mitigate against major risks, the Trustees are aware that they cannot provide absolute assurance against those risks. The Trustees recognise the importance of reviewing the risks associated with the Charity and will review major risks on a regular basis.

Organisational Structure

Structure, Governance and Management

International Needs UK was established as a Charitable Incorporated Organisation on 2 November 2017. On 31 December 2017 it assumed, by way of transfer, all the assets and liabilities of the UK charity registered number 1010597 "Inter-National Needs Network" and began operating on 1 January 2018.

The Charity is registered with the Charity Commission and is accepted by HM Revenue & Customs as being exempt from tax under the provisions of section 505(1) Income and Corporation Taxes Act 1988.

The Charity is the representative body in the UK of International Needs Incorporated (IN Inc.) which is a Charitable Society under New Zealand law and is the umbrella international organisation to which all individual IN country members are affiliated. Each Global Partner is constituted as an autonomous national body in its own country with its own governing Board of Trustees. Global Partners assume the responsibility of ownership of the international aspect of IN. This includes providing delegates to the biennial IN International Congress.

The IN Congress is the governing body of IN as outlined in its Constitution. The purpose of the IN Congress is to maintain and adjust the standards by which IN is governed, including strategic planning, policies, and guides to practice. The operations of IN worldwide are co-ordinated by an Executive Committee appointed by Congress.

The Charity is a Global Partner of IN. In addition to working with the other Global Partners, it also supports smaller affiliated organisations operating under the IN brand.

The Executive Director is responsible for developing the work of the Charity in the UK and increasing awareness of the issues being addressed by the Charity, helping to develop partnerships between supporters in the UK and operational ministry programmes and raising support from churches and individuals as well as other entities and grant making trusts. This work is carried out under the guidance and control of the Trustees.

The Trustees met, as a full body, 3 times in 2022 and the subcommittees - Resources Group and Projects Group - each met on three occasions. These two additional groups were set up to assist with the running of the Charity. Both groups have written terms of reference and serve the Charity through the giving of advice and guidance to the CEO and staff. The Projects Group is concerned with all aspects of managing, funding and accounting for programmes; the Resources Group deals inter alia with HR and Finance matters.

Recruitment and training of Trustees

The Charity does not have any formal induction or training for new Trustees, but all Trustees are provided with the Charity Trustees Responsibilities booklet published by the Charity Commission and meet with the Trustees and management team upon appointment to understand the operations of the Charity. Trustees also take part in a skills audit to assess where they may be of most value to the board.

Remuneration of Senior Staff

Remuneration of the CEO is set by the Resources Group and approved by the Trustees. No employee is paid more than £60,000 per annum and employees receive no employee benefits other than their salary and pension contributions.

Related Parties

A number of trustees and staff donate to the cause of the Charity. These donations are detailed in the notes to the Accounts. We also have some suppliers who may have a related interest in the Charity. Where this is the case, the related party is identified, and a conflict of interest noted. Details of related party transactions are in notes to the Accounts.

Management

Responsibility for day-to-day operations and the leadership of the paid and volunteer team is delegated to the Executive Director and staff team. The CEO is responsible for all day-to-day decisions affecting the Charity. Decisions of a strategic or directional nature, including the employment of the senior staff, remain the responsibility of the Trustees.

The Trustees keep up to date with charity regulation through reports from the CEO and staff team which are presented as part of the main agenda in Trustees' meetings. Trustees are expected to share knowledge and best practice where possible at these meetings.

The Charity has no subsidiaries. Donations from related parties totalled £14,518. There were no payments to related parties. The Trustees give their time voluntarily and receive no benefits from the Charity.

The operational work of the Charity is carried out by 12 Individuals, comprising 8 paid staff and 4 volunteers. Volunteers are used for ad hoc tasks to support the office staff, such as assisting with mailings of letters.

Preparation of the accounts

The Accounts have been prepared under the SORP 2018, FRS 102 and on a going concern basis.

Public Benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit and are satisfied that the Charity meets the public benefit requirement.

Going Concern

There are no material uncertainties of which the Trustees are aware that affect the charity's ability to continue as a going concern.

Statement of Trustees Responsibility

The Trustees are responsible for preparing the Trustees Report and the Annual Accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Charitable Incorporated Organisation's auditor is unaware;
- they have taken all steps required to ensure that they are aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Future Plans and Goals 2023

Project focus 2023

The Ukraine appeal became a major focus throughout 2022, responses were generous and our partners on the border with the Ukraine coped admirably as they scaled up their capacity to deal with the crisis. However, in some degree this impeded the growth of other project fundraising owing to the urgency. Our ability to be agile was critical. Existing project areas did not suffer from any lack of funding as the Charity's reserves were employed to keep these projects running.

In 2023 we would see our relief being channelled into longer term support for the semi-permanent Ukrainian populations within our partners' countries with a view to helping Ukrainian families establish themselves. This includes trauma care, schooling, and basic needs support where necessary.

In Uganda we continue the WASH programme that establishes clean water and sanitation facilities across 15 villages in the Buikwe region. The Disability Inclusion Project continues, teaching 60 more schools and community groups to value and support children with disabilities through inclusion programmes.

In Kenya we want to increase the capacity of our Street Boy programme by establishing a Leadership and Talent Centre in Nairobi that helps young men leave drugs and other addictions and embrace new training that develop their skills and leadership.

In Nepal we are looking at the next stage in our new Livelihood programme that helps our community workers bring agricultural training support to remote communities as well as continuing our women's empowerment programmes that build the business skills and confidence of women who act as breadwinners and caregivers to their families.

We remain prepared to deal with other challenges. The earthquake in Turkey has proved the importance of being able to support our local partners to deal with crises; this remains paramount. Our budgeted expenditure on partner projects in 2023 is approximately £820,000.

Revenue Growth

With revenues now reaching our pre-pandemic level of £1 million, the management team and board of Trustees of the Charity are committed to income growth. The staff team are committed to developing a new three-year revenue growth plan to expand and secure the longer-term outcomes for the projects of our partners. It becomes difficult to maintain a consistent approach to project development and to realise outcomes when there are peaks and troughs in our income stream. The Charity is therefore committed to the development of larger income streams that are required to sustain development and realise lasting change and transformation.

Digital Communications Marketing

Our communications goals are to maintain our current active donor base with concise, relevant and targeted content developed to inform and educate as well as report accurately on funds expended. With our new Head of Communications, plans are in place to bring people closer to the issues and struggles of our partner communities through online broadcasts, thought leadership podcasts and the use of targeted social media. There is also a drive to inspire

generosity in younger donors towards the causes of the Charity through relevant content aimed at challenging assumptions about developing communities who are fighting to overcome the deprivations of poverty, civil unrest and natural disaster.

Organisational Culture

Team culture is being shaped by the post pandemic desire of employees requiring flexible working hours and this, coupled with home working, has driven change. Maintaining and developing culture has been made more challenging by the impact of lockdown. Living with uncertainty and working remotely has become normal, yet colleagues miss out on much needed collaboration and togetherness. To establish and grow a team culture cannot be done in individual silos but rather through working closely together and sharing mutual values, common purpose and vision.

People

The Charity has grown with new roles in fundraising, digital communications, and programmes management. A larger staff team enables the Charity to maintain growth targets and champion more causes for our international partners.

Community Engagement

The Charity develops relationships with organisations, trusts and individuals that share the common purpose and objectives of our international projects. Key amongst these relationships are our partnerships with churches and philanthropic trusts. Churches have undergone a re-evaluation of operation after lockdowns have altered the shape of congregations. INUK values deeply the engagements with local churches as they share in ministry both locally and internationally. We believe that these relationships bring benefits and blessing for all, as giving is enriched by relationship and discipleship grows within the local congregation. For trust funds we desire to cultivate better relationships though more regular connections so that funding goals are met, and outcomes delivered through understanding and mutual cooperation.

Approved by order of the board of Trustees on 7th June 2023 and signed on its behalf by:



Euan Menzies, Trustee and Treasurer

Audit Report

Independent auditor's report to the trustees of International Needs UK

Opinion

We have audited the financial statements of International Needs UK (the 'Charity') for the year ended 31st December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the parent charity and its subsidiary undertaking's affairs as at 31st December 2022 and of their incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further discussed in the auditor's responsibilities for the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be

materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under section 151 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Agreement of the financial statement disclosures to underlying supporting documentation;
- Enquiries of management and the trustees as to their identification of any non-compliance with laws or regulations, or any actual or potential claims;

- Review of minutes of Board meetings throughout the period;
- Incorporating unpredictability into the nature, timing and/or extent of testing.
- Evaluation of the selection and application of the accounting policies chosen by the charity.
- In relation to the risk of management override of internal controls, by undertaking procedures to review journal entries and evaluating whether there was evidence of bias that represented a risk of material misstatement due to fraud; and
- We assessed the susceptibility of the charity’s financial statements to material misstatement, including how fraud might occur by considering the key risks impacting the financial statements.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

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

Other matters which we are required to address

The prior year financial statements were audited by Bennewith 2018 Limited. An unqualified audit report was issued 5th July 2022.

Use of our report

This report is made solely to the Charity’s trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity’s trustees those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



13/06/2023

Begbies
Chartered Accountants
Statutory Auditors

9 Bonhill Street
London
EC2A 4DJ
2023

Begbies is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Annual Accounts

International Needs UK Statement of Financial Activities For the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	Total Funds 2022 £	Total funds 2021 £
Income					
Donations and legacies	2a	115,721	890,991	1,006,712	867,732
Charitable activities		-	-	-	-
Investments		153	1,139	1,292	38
		115,874	892,130	1,008,004	867,770
Expenditure					
	4 & 5				
Raising funds		30,279	53,278	83,557	63,953
Charitable activities		56,918	869,627	926,545	709,616
		87,197	922,905	1,010,102	773,569
Net income before transfers		28,677	(30,775)	(2,098)	94,201
Transfers between funds	10	(54,613)	54,613	-	-
Gains on Foreign Exchange		12,765	-	12,765	-
Net Income/(loss)		(13,171)	23,838	10,667	94,201
Reconciliation in Funds					
Net movement in funds		(13,171)	23,838	10,667	94,201
Funds brought forward		278,968	399,329	678,297	584,096
Total funds carried forward	10 & 11	265,797	423,167	688,964	678,297

There were no recognised gains and losses in the period other than those shown above.

All of the above results and derived from continuing activities.

The notes on pages 29-42 form part of these financial statements.

**International Needs UK
Balance Sheet
As at 31 December 2022**

	Note	Total Funds 2022 £	Total funds 2021 £
Fixed assets			
Tangible assets	6	4,514	1,408
		4,514	1,408
Current assets			
Stock		631	339
Debtors	7	50,754	33,201
Cash at bank	8	658,059	657,950
		709,444	691,490
Creditors: amounts falling due within one year	9	(24,994)	(14,601)
Net current assets		684,450	676,889
Net assets		688,964	678,297
Represented by:			
Unrestricted reserves		182,765	136,117
Unrestricted reserves - designated		83,032	142,851
Restricted reserves		423,167	399,329
Total		688,964	678,297

The notes on pages 29-42 form part of these financial statements.

These accounts have been prepared in accordance with FRS 102 and the Charities SORP 2019

These financial statements were approved, and authorised for issue, by the board on 7th June 2023 and signed on their behalf by:



Euan Menzies
Trustee and Treasurer
Charity Number 1175526

**International Needs UK
Statement of Cashflows
For the year ended 31 December 2022**

	Note	Total 2022 £	Total 2021 £
Cashflows from operating activities:			
Net cash provided by operating activities	8a	(9,490)	104,485
Cashflows from investing activities:			
Interest from activities		1,292	38
Purchase of property, plant and equipment		(4,458)	(915)
Net cash provided by investing activities		(3,166)	(877)
Change in cash and cash equivalents in the reporting period		(12,656)	103,608
Cash and cash equivalents brought forward		657,950	554,342
Change in cash and cash equivalents due to exchange rate movements		12,765	-
Cash and cash equivalents at end of the reporting period	8b	658,059	657,950

The charity had no net debt in 2022 or 2021

International Needs UK
Notes to the Annual Accounts
For the year ended 31 December 2022

1. Accounting Policies

Basis of preparing the financial statements

International Needs UK is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales as established by its constitution on 2 November 2017

The accounts have been prepared in accordance with the charity's governing documents, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice, which is referred to in the Regulations, but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention.

Taxation

The Charity is exempt from tax on its charitable activities.

Income

Gifts and donations are normally accounted for when received. Amounts due from HM Revenue & Customs in respect of donations under Deed of Covenant and Gift Aid are accounted for in the same period as the related donation. Grants from other charitable bodies are normally accounted for when received. However, credit is also taken for significant grants and other donations which have been committed but not yet received in respect of an accounting period, provided that the Charity has received unconditional confirmation of such grants and donations. Legacies are accounted for when the Charity has received unconditional confirmation of the amount payable. Income in respect of fundraising events and overseas visits is accounted for at the date of the relevant event.

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2022

Deposit interest is accounted for when received.

Where income has been received in respect of events occurring after the balance sheet date it is treated as deferred income and included with creditors.

Donated assets and services (other than voluntary workers) are accounted for at a notional market value estimated by the Trustees.

Income allocation

Amounts received which are specified by donors as being for a particular purpose are credited to restricted funds for those purposes. Amounts for which no restriction is specified by the donor are credited to unrestricted funds.

Interest earned on funds held is credited to unrestricted funds.

Grants

Donations made to IN partners are voluntary donations by INUK and are therefore considered grants. See Grants Policy within the Trustees report for more details.

Grant expenditure is contingent on monthly and quarterly reporting and are included in yearend reports.

Expenditure

Expenditure is accounted for on the accrual basis.

Expenditure for which the related income will be received in subsequent years or in respect of events occurring after the balance sheet date is deferred and charged to the statement of financial affairs in the period in which the related income is received.

Restricted funds.

Any balance on restricted funds at year end are held in restricted accounts and will be used in subsequent years to support the work for which the funds were given. These funds are detailed in Note 10 of the Financial Statements.

Designated funds.

Designation of unrestricted funds are made by the trustees at the end of the previous year and used to support projects that require additional funding. These are detailed within the trustee's report.

Support Costs

This comprises the cost of support aimed at developing the capability of ministry partners and of supporting, monitoring, and evaluating the grants to, and operational programmes of, ministry partners. Support costs are funded by a management charge which is calculated monthly based on a percentage of voluntary income received by each project. This is included in expenditure (outgoings) for each project.

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2022

Support costs allocation

Support costs specifically attributable to ministry support and activities for generating funds are allocated to those headings. Where costs cannot be directly attributed, they have been allocated on a basis shown in Notes 4 & 5.

Expenditure on raising funds

This comprises direct expenditure and associated support costs, incurred in respect of fundraising events and similar activities aimed at raising support in the UK for the work of The International Needs Network.

Pension Contributions

The Charity operates a defined contribution pension scheme. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed assets and Depreciation

Assets over £300 are capitalised. Computers over £200 are capitalised. Depreciation is charged on the cost of tangible fixed assets (notional cost of donated assets) at the following annual rates in order to write these off over their estimated useful lives.

Computer equipment	- 33% on a straight-line basis
Computer software	- 33% on a straight-line basis
Office equipment	- 20% on a straight-line basis
Furniture and fittings	- 12.50% on a straight-line basis

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2022

2. Donations and Legacies

	Total funds 2022 £	Total funds 2021 £
Individuals	253,369	190,046
IN Family (regular giving)	452,803	457,355
Trusts	146,080	122,885
Companies	18,647	8,287
Churches	63,622	61,106
Community Groups	2,700	2,040
Legacies	50,000	-
Events	9,411	9,231
Schools	10,080	9,277
IN Partners (transferred funds)	-	7,505
	1,006,712	867,732

3a. Donations from Trusts

	Total funds 2022 £	Total funds 2021 £
Within donations (note 2)		
Anonymous	55,000	25,000
The Bishop Radford Trust	25,000	20,000
Souter Charitable Trust	16,000	16,000
Make My Day Better	13,000	16,000
The Together Fund	7,000	-
The Tyneholme Trust	5,530	11,520
The Stuart Hine Trust	5,000	-
God's Way Trust	-	10,000
British Foreign Schools Society	-	7,807
The Matthew 25 35 Trust	-	5,000
W. F. Southall Trust	-	3,000
Deo Gloria Trust	-	2,500
Other donations under £4000	19,550	6,058
	146,080	122,885

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2022

3b. Donations from Companies

	Total Funds 2022	Total funds 2021
	£	£
Access Insurance	5,333	-
POQ Commerce	4,960	250
Overmould	3,200	3,000
Combined Test Solutions	3,200	3,000
Brooks Barn	1,920	1,920
Other	34	-
Ogilvy & Mather Group UK	-	117
	<u>18,647</u>	<u>8,287</u>

4a. Total Expenditure

	Note	Total Funds 2022	Total Funds 2021
		£	£
Charitable activities - grants			
Grants to institutions (IN Network):			
Church Support		15,815	15,860
Education		362,711	297,734
Health		10,129	51,783
Human Rights		71,927	9,749
Livelihoods		31,100	108,300
Water		79,729	12,603
Relief		114,569	33,567
Grant making support costs	4b	240,567	180,020
		<u>926,545</u>	<u>709,616</u>
Raising funds			
Direct Costs		23,772	3,098
Support Costs	4b	59,785	60,855
		<u>83,557</u>	<u>63,953</u>

Prior year expenditure has been restated to recategorize some fundraising costs from within direct costs Education and put into direct costs Raising Funds. Total expenditure in 2021 is unchanged.

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2022

Expenditure for the period includes:	Charitable activities	Raising funds	Total Funds 2022	Total funds 2021
	£	£	£	£
Depreciation	1,013	338	1,351	686
Auditors' remuneration - audit services	3,960	1,320	5,280	5,280
Premises and office Costs	18,413	6,138	24,551	27,882

Expenditure for the comparative period includes:

	Charitable activities	Raising funds	Total Funds 2021
	£	£	£
Depreciation	480	206	686
Auditors' remuneration - audit services	3,696	1,584	5,280
Premises and office Costs	19,517	8,365	27,882

All grants above are given to the International Network which then distributes funds to projects run by International Needs Partners.

4b. Support costs

	Charitable activities	Raising funds	Total Funds 2022	Total funds 2021
	£	£	£	£
Staff costs	148,620	41,546	190,166	153,170
Other employment costs	20,739	-	20,739	26,909
Premises	17,907	5,969	23,876	27,882
Communications	31,749	10,583	42,332	19,421
International Needs Network fee	13,384	-	13,384	6,766
Travel to Projects	3,105	-	3,105	-
Governance	4,930	1,643	6,573	6,548
Bank charges	133	44	177	179
	240,567	59,785	300,352	240,875

Where costs are not directly allocated, they have been allocated based on an estimation of staff time spent. Charitable Activities 75% Raising Funds 25%.

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2022

4c. Prior Year Support costs

	Charitable activities	Raising funds	Total Funds 2021	Total funds 2020
	£	£	£	£
Staff costs	116,596	36,574	153,170	166,029
Other employment costs	18,836	8,073	26,909	4,834
Premises	19,517	8,365	27,882	24,370
Communications	13,595	5,826	19,421	21,108
International Needs Network fee	6,766		6,766	7,072
Governance	4,584	1,964	6,548	6,021
Bank charges	126	53	179	2,830
	180,020	60,855	240,875	232,264

5. Staff Costs

	2022	2021
	£	£
Salaries	173,674	143,395
Social security costs	11,462	5,103
Pensions	5,030	4,672
	190,166	153,170

The average number of employees during the period was

Full time	2	2
Part time	5	4
	7	6

No member of staff was paid more than £60,000 per annum in 2022 or 2021.

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2022

Key Management

Costs of Key Management personnel were £58,630 (2021: £53,417) broken down as follows:

	2022	2021
	£	£
Salaries	51,000	46,777
Social security costs	6,100	5,237
Pensions	1,530	1,403
	58,630	53,417

6. Fixed Assets

	Office Equipment £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost				
At 31 December 2021	1,562	2,815	14,393	18,770
Additions	-	-	4,458	4,458
At 31 December 2022	1,562	2,815	18,851	23,228
Depreciation				
At 31 December 2021	1,562	2,815	12,986	17,363
Charge for the period	-	-	1,351	1,351
At 31 December 2022	1,562	2,815	14,337	18,714
Net book value				
At 31 December 2021	-	-	1,407	1,407
At 31 December 2022	-	-	4,514	4,514

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2022

7. Debtors

	Total Funds 2022	Total Funds 2021
	£	£
Tax reclaimable on donations	26,946	24,186
Debtors Control Account	14,498	-
Prepayments	7,959	9,015
Deferred expenditure	1,350	-
	<u>50,754</u>	<u>33,201</u>

8a. Reconciliation of Net Income to Net Cashflow from Operating Activities

	2022	2021
	£	£
Net income for the reporting period	(2,098)	94,201
Adjustments for:		
Depreciation	1,351	686
Interest	(1,292)	(38)
(Increase)/Decrease in stock	(292)	339
(Increase)/Decrease in debtors	(17,552)	4,070
Increase/(Decrease) in creditors	10,394	5,227
Net cash used by operating activities	<u>(9,490)</u>	<u>104,485</u>

8b. Analysis of Cash and Cash Equivalents

	2022	2021
	£	£
Current account	118,727	191,202
Deposit account	423,081	392,240
Dollar Account	114,336	72,423
Petty Cash	1,915	2,085
	<u>658,059</u>	<u>657,950</u>

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2022

9. Creditors

	Total Funds 2022	Total Funds 2021
	£	£
Tax and social security	4,116	3,394
Accruals	5,606	5,435
Deferred income	4,700	750
Pension	1,818	821
Other creditors	8,754	4,201
	<u>24,994</u>	<u>14,601</u>

10a. Current Year Movement in Funds

	01.01.22	Incoming	Outgoing	Transfers	31.12.22
	£	£	£	£	£
Unrestricted Funds	136,117	128,639	(83,342)	1,351	182,765
Designated Funds	142,851		(3,855)	(55,964)	83,032
Restricted Funds					
Church Support	35,279	32,464	(25,490)	(768)	41,485
Education	98,922	434,858	(477,998)	47,881	103,663
Health	16,919	8,021	(12,464)	-	12,476
Human Rights	40,527	45,524	(82,017)	6,725	10,759
Livelihoods	73,227	90,888	(52,214)	(2,096)	109,805
Water	115,945	44,264	(90,292)	-	69,917
Emergency Fund	11,450	203,862	(181,718)	9,596	43,190
Go Global	7,060	1,000	(712)	(6,725)	623
Other restricted	-	31,250	-	-	31,250
Total restricted funds	<u>399,329</u>	<u>892,130</u>	<u>(922,905)</u>	<u>54,613</u>	<u>423,167</u>
Total Funds	<u>678,297</u>	<u>1,020,769</u>	<u>(1,010,102)</u>	<u>-</u>	<u>688,964</u>

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2022

10b. Comparative for Movement in Funds

	01.01.21	Incoming	Outgoing	Transfers	31.12.21
	£	£	£	£	£
Unrestricted Funds	149,074	27,067	(26,404)	(13,620)	136,117
Designated Funds	141,783	72,500		(71,432)	142,851
Restricted Funds					
Church Support	30,991	28,857	(24,520)	(49)	35,279
Education	107,045	395,161	(417,653)	14,369	98,922
Health	20,714	60,053	(63,848)	-	16,919
Human Rights	-	50,398	(21,669)	11,798	40,527
Livelihoods	47,853	105,825	(139,385)	58,934	73,227
Water	40,101	119,542	(43,699)	-	115,945
Emergency Fund	38,284	9,617	(36,451)	-	11,450
Go Global	8,250	(1,250)	60	-	7,060
Total restricted funds	293,239	768,203	(747,165)	85,052	399,329
Total Funds	584,096	867,770	(773,569)	-	678,297

Note on restricted funds:

Restricted funds represent donations restricted by a funder or donor for a specific project. Please refer to the Trustees Report for an explanation of the above funds.

Note on designated funds:

Designated funds represent amounts set aside by trustees for specific projects in future years. Please refer to the Trustees report for details of designations.

Transfers between funds:

Where there are insufficient funds to meet the restricted expenditure of a project, an amount is transferred from unrestricted funds to cover the full costs, with the amounts normally having been designated the year before.

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2022

11a. Net Assets by Fund

	Unrestricted Fund	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Fixed assets	4,514	-	4,514	1,408
Current assets	281,577	427,867	709,444	691,490
Current liabilities	(20,294)	(4,700)	(24,994)	(14,601)
	<u>265,797</u>	<u>423,167</u>	<u>688,964</u>	<u>678,297</u>

11b. Net Assets by Fund Comparative

	Unrestricted Fund	Restricted Funds	Total Funds 2021
	£	£	£
Fixed assets	1,408	-	1,408
Current assets	291,411	400,079	691,490
Current liabilities	(13,851)	(750)	(14,601)
	<u>278,968</u>	<u>399,329</u>	<u>678,297</u>

12. Future Commitments

At 31 December 2022 the Charity had annual commitments under operating leases as follows:

	Land & buildings	Office equipment	Total 2022	Total 2021
	£	£	£	£
Within one year	4,443	2,055	6,498	19,830
Within 2-5 years	-	776	776	6,886
More than 5 years	-	-	-	-
Total	<u>4,443</u>	<u>2,831</u>	<u>7,274</u>	<u>26,716</u>

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2022

13. Transactions with Trustees

No Trustee received any remuneration in 2022 or 2021.

One trustee received expenses of £935 in 2022 to reimburse flight costs for travel to visit International Needs partners helping with the Ukraine crisis. Nil in 2021

14. Related Party Transactions

Donations from related parties totalled £40,778 (2021: £57,212). £25,000 of these donations were restricted to use to employ a Head of Communications.

During the year the charity purchased trustees' indemnity costing £408 in 2022 and £408 in 2021.

During the year the charity purchased marketing and communications services from a related third party, Studiomade, for £18,073, £17,222 was for a website rebrand and the remaining £851 was for website hosting. In 2021 these costs were £1,714 for website hosting and maintenance. There were no outstanding balances at year end and there were no amounts written off in the year. All invoices were fully paid during the year.

The director of Studiomade is the son in law of Andrew Hubbard, a trustee. This trustee was not involved in decision making and declared a conflict of interest at meetings where discussions took place about the services provided. The charity has an ongoing contract for Website hosting with Studiomade at approximately £850 per year plus any work deemed necessary on the website.

International Needs UK
Notes to the Annual Accounts (continued)
For the year ended 31 December 2022

15. Statement of Financial Activities Comparatives 2021

		Unrestricted funds	Restricted funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income					
Donations and legacies	2a	99,553	768,179	867,732	900,509
Charitable activities		-	-	-	26,760
Investments		14	24	38	343
Other Income	2b	-	-	-	3,505
		<u>99,567</u>	<u>768,203</u>	<u>867,770</u>	<u>931,117</u>
Expenditure					
Raising funds	4 & 5	6,671	54,184	60,855	53,442
Charitable activities		19,733	692,981	712,714	835,095
		<u>26,404</u>	<u>747,165</u>	<u>773,569</u>	<u>888,537</u>
Net income before transfers		73,163	21,038	94,201	42,580
Transfers between funds	10	(85,052)	85,052	-	-
Net Income/(loss)		(11,889)	106,090	94,201	42,580
Reconciliation in Funds					
Net movement in funds		(11,889)	106,090	94,201	42,580
Funds brought forward		290,857	293,239	584,096	541,516
Total funds carried forward	10 & 11	<u>278,968</u>	<u>399,329</u>	<u>678,297</u>	<u>584,096</u>

INTERNATIONAL NEEDS UK

England & Wales - Charity number 1175526

Accounts



International Needs UK

Annual Report and Accounts

Year Ended 31 December 2021

Registered Charity Number 1175526



Photo 1: Students at the Lydia Lady Empowerment Centre in their new purpose-built training centre.

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Legal & Administrative Details

Charity Number:	1175526
	212-220 Addington Road Selsdon Surrey, CR2 8LD
Website:	www.ineeds.org.uk
Patron:	Lord Green of Hurstpierpoint
Trustee Board:	M Baggott J S Cooper (Deputy Chair) J Howard A J Hubbard FCA A McLuckie E Menzies W Riches (Chair) A Tyrrell
Chief Executive Officer:	Danny Morris
International Office:	International Needs Incorporated
Bankers:	HSBC Bank plc 184 High Street Bromley Kent, BR1 1HL
	CAF Bank plc 25 Kings Hill Avenue West Malling Kent, ME19 4JQ
Solicitors:	Streeter Marshall 12 Purley Parade High Street Purley Surrey, CR8 2AB
Auditors:	Bennewith 2018 Limited Chartered Accountants 3 Wey Court, Mary Road, Guildford, Surrey, GU1 4QU

International Needs UK – Wendy Riches, Chair of the Board

Deep crisis was felt across the globe in 2021 and International Needs UK was sobered by its impact. However, as this report demonstrates, we have much to celebrate because of the hope we have seen build in our in local projects and communities around the globe.

62,302 people benefitted from what we have done in 2021. This report highlights four key project themes within our work:.



Education 6,528 children supported across 14 countries



Livelihoods 277 families with a significant increase in their income



Water 8,403 people with access to water and better sanitation in Uganda



Health 44,428 helped as 2 hospitals were supplied with PPE

What was achieved would have been impossible without thousands of generous and committed donors and resilient people in our projects. Thank you to the families who sponsor our Education Projects, and to the businesses and trust funds who joined us on zoom events to hear more about our ministries. Thank you for your overwhelming generosity in partnering with us as we serve families around the world.

One of the most exciting things about being a Trustee is hearing peoples 'stories of the change that has happened in their lives because of your generosity. So, for example, thank you to the donors who provided funds for an ambulance in Burkina Faso so that women who need emergency care in labour can receive the help they need. Thank you to the driver in Burkina Faso who crossed borders to pick up the ambulance. Thank you to the hospital staff who received the new vehicle with such joy!

Jesus once told a story about investing resources in what is known as 'the parable of the talents.' It boils down to a message about not hoarding but using the resources you have been given so that they multiply. The Trustees are excited to present this annual report as an overview of how we have deployed and nurtured the resources and partnerships entrusted to us. We are also excited about the growth and expansion of what we do. Despite the multiple challenges facing the world over the coming months we are full of expectation as to what we can achieve as we walk with you into 2022.

Wendy Riches

Chair of the Board 2021
International Needs UK

Vision

That all families will have access to basic resources, freeing them from hunger, fear, and poverty, so that each family member can live a life that allows them to develop their full potential.

“I have come that they may have life and have it to the full” (John 10.10).

Mission

To bring sustainable change by making people aware of the plight of families within our project communities and connecting people to provide resources focused on transforming the lives of those communities.

We do this by:

- Partnering with local leaders within the IN Network in 31 countries around the world.
- Implementing relief and development projects which strive for ongoing sustainability.
- Raising awareness of the plight of families.
- Partnering with trusts, churches, companies and individuals.
- Connecting people through short term trips to families in our project communities.
- Capacity building and education.

Values

1. We are Christian, and our inspiration is the love of God in Jesus Christ.
2. The family in all its various forms is greatly valued.
3. We believe in hope and do not accept the status quo.
4. Local people are best placed to make a difference to the lives of local families.
5. We value and support people of all ages, faiths and races making no distinction.
6. Commitment to excellence in aid and development projects with transparency and accountability to our supporters.

Objectives

The objects of the Charity for the public benefit are:

1. The relief of poverty
2. The advancement of education
3. The promotion of the Christian Gospel

Organisational Update – Danny Morris, CEO

2021 saw the continued impact of the COVID 19 pandemic across the world. Throughout the year many countries slowly shifted their strategic approach to living with COVID and managing the virus, rather than trying to eradicate it. This happened in various stages in the low-income countries of our project partners, many of whom experienced slow vaccination rollout that was limited by distribution issues and resulted in severe and prolonged lockdowns.

As our humanitarian relief efforts for the pandemic began to reduce throughout the year, we experienced the slow restart of our long-term development projects that had been shelved or creatively adapted to cope with the constraints placed upon them in 2020. Project teams around the world were beginning to come back together and recover much of the progress that had been interrupted. We were very glad some projects, such as constructing and equipping the new Lydia Lady Empowerment Centre, were completed in 2021. This project was supported through a generous corporate partnership with Ogilvy Mather. The International Needs team in Nepal are now developing a broader women's empowerment programme to address the great disadvantage and risks faced by women in Nepal. Women are often the primary carer of their families yet face great disadvantages in access to education and employment. The risk of human trafficking for women in Nepal is high. This new building has expanded IN Nepal's capacity to educate and empower hundreds of women each year, transforming their life opportunities.

We were very happy that through INCAP (IN Child Assistance Programme), we ensured 1,100 children had access to education, albeit through unconventional methods due to the limitations of lockdowns. Our partners were running outdoor reading clubs, distributing learning materials and helping children access online learning, all depending on the local opportunities available to best educate these children in lockdown. We are very grateful to our partners and their teams for their passion and creativity to best provide for these children through extended lockdowns.

The world is still emerging from the global pandemic and its effects. Just as our partners are adapting to new ways of life and connectivity, our UK fundraising and relationship management are also changing. We have been relaunching our public engagements slowly in 2021 such as with our Golf Day event. Yet we are determined to harness what we have learnt in the pandemic and to be meeting the interests and passions of our donors through new and creative digital ways. As we discern the extent to which the pandemic has changed the world around us, it is important our team remain agile with an effective operational structure. Our goal as International Needs UK is to focus on delivering high quality impact for families around the world, and to be able to communicate this well to our supporters. Our challenge is to develop better digital content and to communicate our greatest fundraising needs more effectively through digital channels. As we explore the opportunities digital connectivity provide us, we are also considering how this can also help us reduce our carbon footprint. Though monitoring visits and donor trips to projects will be required from time to time, our goal is to look specifically at how we can harness digital communication to substitute travel.

We are extremely grateful to our board of trustees, all professionals both working and retired, who have offered their time and energies into this organisation without remuneration. Their passion and dedication allow International Needs UK to thrive despite the challenge of the last two years. We are grateful for a committed and dedicated staff team who have helped steer and manage the organisation through the year, remaining strong and passionate to continue to help families in communities where poverty, civil conflict, disease, and marginalisation hinder the opportunities for a full life. Lastly, we give thanks to God who has been faithful to us all, especially to community leaders we partner with.

Project Impact

In 2021 we were able to reach 62,302 people in our partner communities with improved access to basic resources, skills training and more. Through all of this we have shared the love of Christ through action and in word. Our range of programmes, led and directed by local leaders, fall into six categories: Water, Education, Livelihoods, Human Rights, Health and Church Support. Over the year, we were able to support people as shown below.

Programme Area	Programmes	Direct Beneficiary Number
Livelihoods	<ul style="list-style-type: none">• Lydia Lady Women's Empowerment Project, Nepal• Livelihoods project, Nepal• Grace Empowerment Street Boys, Kenya• RUSH Women's Empowerment Project	277
Health	<ul style="list-style-type: none">• PPE and medical equipment for St Ophel's Medical Centre, Burkina Faso• PPE for Makonge Health Centre, Uganda	44,428
Water	<ul style="list-style-type: none">• Water Project in 12 new villages, Uganda	8,403
Education	<ul style="list-style-type: none">• INCAP in 12 countries• INGAP in 2 countries• Classroom Renovations, Burkina Faso• Disability Inclusion Project, Uganda	6,528
Church Support	<ul style="list-style-type: none">• Roof repair for church, Uganda• Church leader training and outreach, Egypt	2,666
TOTAL		62,302

The above shows a calculation of the direct beneficiaries of programmes supported by IN UK. Many more are reached through the broader benefits of our support such as how a whole family benefit from the access to education of a sponsored child and their improved employment prospects. Furthermore, IN UK are delighted to operate within a network of 31 partners who collectively reach over 100,000 families each year.

Highlights from our projects are detailed below, including the impact of our child sponsorship programme, the reach of our Water Project in Uganda and the completion of the new Lydia Lady Empowerment Centre in Nepal.



1. Education Projects

We started 2021 with 1,093 sponsored children and ended with 1,006. During the year we started 58 new sponsorships, dropped/completed 134, and 11 donors transferred their giving to other projects. Our partners worked hard to ensure these children could continue their education the best way they could despite the limitations of lockdown. In Uganda children were provided regular home-learning materials, in Ghana children attended open-air reading clubs and, in the Philippines, students were given smartphones to access lessons remotely. The impact of lockdown on the education of children around the world has been devastating. We are very grateful to our loyal supporters who have helped us to maximise the educational opportunities for these children in this time, and to safeguard their future education by continuing to sponsor them as they return to school.

In 2021 we also launched INGAP (International Needs Group Assistance Programme) in both Dominican Republic and Burkina Faso. This is a new model of support within the IN Network where groups of children in need of educational support are identified and then sponsored as a group. We ended the year with 32 sponsors of INGAP.



Photo 2: Students supported through INGAP at partner school in Dominican Republic



2. Livelihoods Projects

In Nepal, the number of children living in poverty has increased by 150 million, that's a 15% increase (UNICEF, 2020). Furthermore, 60% of employees in micro and small businesses lost their jobs (UNICEF, 2020). With the devastating impacts of lockdown and the limitations on families to provide for themselves, our livelihoods programmes are even more critical. In 2021 we completed our three-year livelihoods programme working with subsistence farming families in Sindhupalchowk District. From an external evaluation, we can see the programme had an impact of:

- 330 families supported with farming inputs (seeds, livestock etc.)
- 156 farmers regularly meeting in farmer support groups
- 55 families benefiting from a micro-irrigation scheme
- 491% increase in household income
- 150 families supported with emergency food during lockdown
- Improved social cohesion between families of different castes and faiths.



Photo 3: Family supported through farming and agriculture training, and provision of livestock



Photo 4: New Lydia Lady Empowerment Centre shown centre

Despite needing to close the Lydia Lady Empowerment Centre during times of lockdown, IN Nepal were able to train 39 women with vocational skills in 2021. And in December, we were able to officially open the new purpose built and equipped four-storey Lydia Lady Empowerment Centre. This facility is enabling IN Nepal to expand the scope and scale of their women's empowerment programme. This construction was generously funded by Ogilvy Mather through corporate giving and staff fundraising.



3. Water Projects

Following the success of our first WASH (Water, Sanitation and Hygiene) programme that ended in December 2020, this programme was expanded to reach 15 new villages closer to Lake Victoria in Buikwe District. Despite the delays of lockdown, we were able to launch the new programme in August 2021. The 15 new villages were carefully selected according to a needs assessment and collaboration with the local government and other agencies. Through the generous support of loyal supporters in the UK, all 15 villages have funding partners who have donated or pledged to donate £25,000 for each village. Thank you so much to all those giving to this programme. In 2021 IN Uganda focussed on building relationships with these new villages and helping them to explore their water, hygiene, and sanitation needs. They were also able to:

- Repair four water sources benefitting 240 families
- Construct 23 latrines for three institutions: a medical centre, a school, and a church.
- Train 90 members of Water User Groups from 15 villages on village water and hygiene management
- Conduct 6 mobile health clinics reaching 394 people



Photo 5: Sulait borehole repaired in Bbanga 2 Photo 6: Village Mapping



4. Health Projects

Our health centres played a critical role supporting families throughout the pandemic. These centres are funded through support from IN partners and local governments. Though COVID 19 has been a real threat, communities we support in both Burkina Faso and Uganda still faced high rates of malaria, typhoid, HIV/Aids, and other diseases. To enable their medical services to continue, IN UK funded PPE, improved access to clean water onsite and cleaning equipment, all to mitigate against the risk of COVID 19. We also provided new testing equipment and an ambulance for the health centre in Burkina Faso. This ambulance is critical for transferring patients who need care from a hospital, especially for women with complications in labour. On average 30 people are transferred in this vehicle per month providing regular life-saving care. Thank you so much to the donors who made this possible.



Photo 7: New ambulance presented to the medical staff at St Ophel's Medical Centre in Burkina Faso

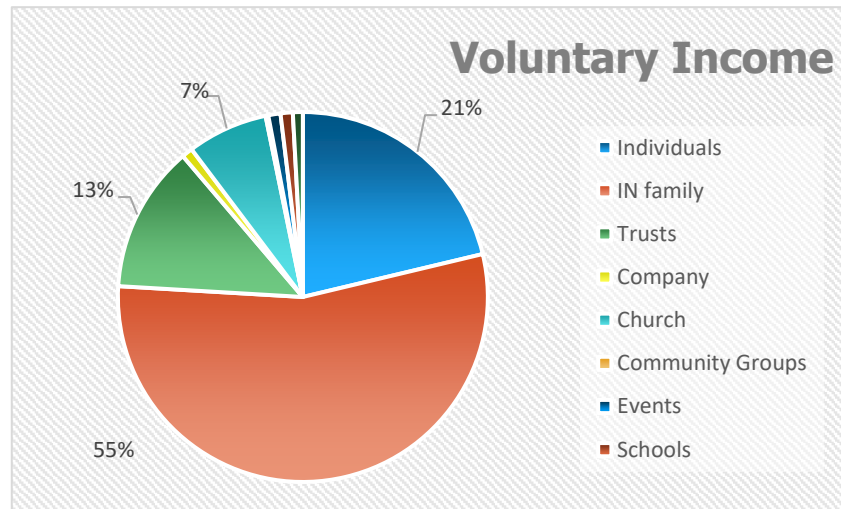
Financial Review

The basis on which the Charity allocates income and provides support for operational ministries is set out in note 1 to the accounts. Support is only provided to operational ministries and members or those affiliates of the IN Network. Project proposals from International Needs Network countries are submitted by their executive teams for consideration by the executive team of IN UK. The Executive, Trustees and Programme team evaluate and critique these proposals. They will decide whether the Charity is able to assist, and funds are either then raised in the UK specifically for that project or are provided out of unrestricted funds.

Full details of the income and expenditure for the year and financial position as at 31 December 2021 are set out in the accounts.

Income

Total Voluntary (fundraised) Income for the year was £867,732 with 55% coming from Individuals in the form of regular gifts and another 21% from Individuals responding to needs and appeals throughout the year.

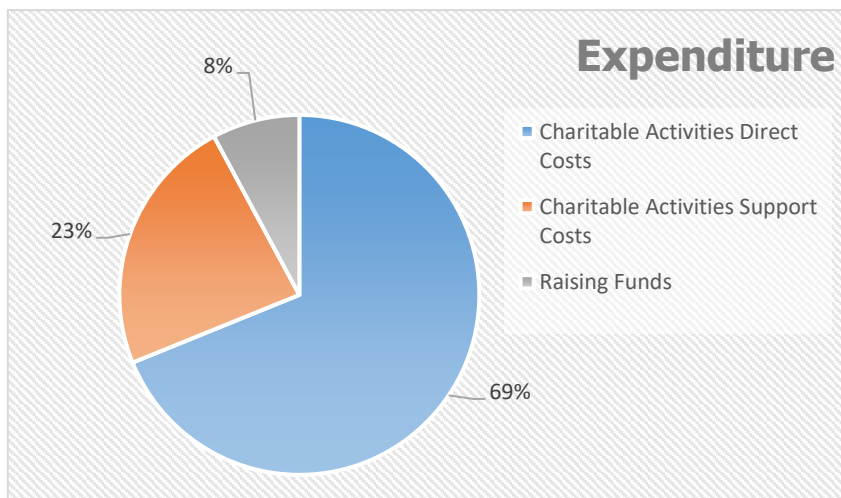


Expenditure

Total expenditure for 2021 was £773,569.

69% of expenditure was money sent to projects, with another 23% spent on supporting those projects in the UK.

8% of expenditure relates to raising funds for the organisation, meaning for every £1 spent on fundraising, the Charity raises nearly £14.14.



Reserves Policy

Unrestricted reserves at year end were £278,968.

The Trustees' policy for unrestricted reserves is to cover six months running costs for the UK office, which amounts to approximately £135,000. Anything above this level is designated to projects lacking funding and in greatest need of support. For the year ended 31.12.21, £142,851 was designated by trustees to projects as shown in the table below.

Project	31.12.21
IN Nepal: Lydia Centre Building	£4,237
IN Kenya: RUSH Academy	£9,811
IN Nepal Livelihoods Project	£21,345
IN Kenya Support costs	£16,947
IN UK Infrastructure and IT	£10,000
IN CZ Schools Workers	£3,011
New designations for 2022	
IN Sri Lanka	£7,500
IN Burkina Faso	£30,000
IN Bulgaria	£5,000
IN Uganda Disability Inclusion	£15,000
IN Slovakia & IN Romania - Ukraine Response	£20,000
Total designated	£142,851

Restricted reserves at year end were £399,329 as detailed in Note 10.

The trustees are satisfied with the position of reserves.

The Charity principally raises funds for current projects and most of the funds are therefore only held for a relatively short time pending remittance overseas as projects proceed. However due to the Covid Pandemic some projects were stopped in 2021 and therefore funds are waiting to be transferred when projects restart in 2022. This is the reason for the significant increase in restricted reserves in 2021.

Funds are held on a combination of deposit accounts. Interest earned on deposits continued to be affected by the low interest rates prevailing.

Principal Risks and Related Matters

The Trustees of the Charity are responsible for the management of the risks faced by the Charity. Detailed consideration of risk is delegated to the Executive Director and a Resources Group who are accountable to the Trustees, the Risk Register is reviewed quarterly. Risks are identified during the review and are monitored and controlled on an on-going basis.

The Trustees are satisfied that all major risks have been reviewed and procedures put in place to mitigate against those risks. Whilst procedures can mitigate against major risks, the Trustees are aware that they cannot provide absolute assurance against those risks. The Trustees recognise the importance of reviewing the risks associated with the Charity and will review major risks on a regular basis.

Organisational Structure

Structure, Governance and Management

International Needs UK was established as a Charitable Incorporated Organisation on 2 November 2017. On 31 December 2017 it assumed, by way of transfer, all the assets and liabilities of the UK charity registered number 1010597 "Inter-National Needs Network" and began operating on 1 January 2018.

The Charity is registered with the Charity Commission and is accepted by HM Revenue & Customs as being exempt from tax under the provisions of section 505(1) Income and Corporation Taxes Act 1988.

The Charity is the representative body in the UK of International Needs Incorporated (IN Inc.) which is a Charitable Society under New Zealand law and is the umbrella international organisation to which all individual IN country members are affiliated. Each Global Partner is constituted as an autonomous national body in its own country with its own governing Board of Trustees. Global Partners assume the responsibility of ownership of the international aspect of IN. This includes providing delegates to the biennial IN International Congress.

The IN Congress is the governing body of IN as outlined in its Constitution. The purpose of the IN Congress is to maintain and adjust the standards by which IN is governed, including strategic planning, policies, and guides to practice. The operations of IN worldwide are co-ordinated by an Executive Committee appointed by Congress.

The Charity is a Global Partner of IN. In addition to working with the other Global Partners, it also supports smaller affiliated organisations operating under the IN brand.

The Executive Director is responsible for developing the work of the Charity in the UK and increasing awareness of the issues being addressed by the Charity, helping to develop partnerships between supporters in the UK and operational ministry programmes and raising support from churches and individuals as well as other entities and grant making trusts. This work is carried out under the guidance and control of the Trustees.

The Trustees met, as a full body, 3 times in 2021 and the subcommittees Resources Group and Projects Group met on three occasions. These two additional groups were set up to assist with the running of the Charity. Both groups have written terms of reference and serve the Charity through the giving of advice and guidance to the Executive Director and staff. The Projects Group is concerned with all aspects of managing, funding and accounting for programmes; the Resources Group deals inter alia with HR and Finance matters.

Statement of Trustees Responsibility

The Trustees are responsible for preparing the Trustees Report and the Annual Accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including

the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Charitable Incorporated Organisation's auditor is unaware;
- they have taken all steps required to ensure that they are aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Recruitment and training of Trustees

The Charity does not have any formal induction or training for new Trustees, but all Trustees are provided with the Charity Trustees Responsibilities booklet published by the Charity Commission.

Remuneration of Senior Staff

Remuneration of the Executive Director is set by the Resources Group and approved by the Trustees. No employee is paid more than £60,000 per annum and employees receive no employee benefits other than their salary and pension contributions.

Management

Responsibility for day-to-day operations and the leadership of the paid and volunteer team is delegated to the Executive Director and staff team. The Executive Director is responsible for all day-to-day decisions affecting the Charity. Decisions of a strategic or directional nature, including the employment of the senior staff, remain the responsibility of the Trustees.

The Trustees keep up to date with charity regulation through reports from the Executive Director and staff team which is presented as part of the main agenda in Trustees' meetings. Trustees are expected to share knowledge and best practice where possible at these meetings.

The Charity has no subsidiaries. Donations from related parties totalled £57,212. There were no payments to related parties. The Trustees give their time voluntarily and receive no benefits from the Charity.

The operational work of the Charity is carried out by 12 Individuals, comprising 6 paid staff and 6 volunteers.

Auditors

The auditors, Bennewith 2018 Ltd, Chartered Accountants, have indicated their willingness to continue in office which is to be discussed at the next AGM.

Preparation of the accounts

The accounts have been prepared under the SORP 2015, FRS 102 and on a going concern basis.

Public Benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit and are satisfied that the Charity meets the public benefit requirement.

Going Concern

There are no material uncertainties of which the Trustees are aware that affect the charity's ability to continue as a going concern.

Future Plans and Goals 2022

Mention has been made of the requirement to grow more resilience and maintain agility in the years ahead whilst focussing on growth. To that end, IN UK has been developing a five-year planning framework that has identified 15 themes to create new strategy, and act upon over the course of the short, medium, and longer term addressing the development and growth of the charity. With this, we believe we can help more families around the world. Over 2022 the Executive Director and staff team will focus on five areas that include:

Organisational Culture

Staff and trustees of IN UK are committed Christians and therefore believe in the Gospel mandate to preach the good news of Jesus Christ through words and deeds. They are committed to working out this calling in service to the organisation. Team culture has been challenged by the wide-reaching impacts of lockdown over the course of the last two years. Living with uncertainty and working remotely from home have become the norm. Culture development requires working closely together, not within silos of operation, but through teams that know each other and cooperate through mutual values, common purpose, and vision. Structures will be put in place that address and enable the flourishing of this culture.

People

The trustees approved the appointment of new roles in fundraising, digital communications, and programmes management, after much planning from the executive. New roles will further support the aims of IN UK in its commitment to supporting families in partner communities

around the world. Role descriptions and recruitment will occur throughout 2022 to enable the charity to grow its impact and scale whilst matching this with greater fundraising.

Church Engagement and GoGlobal Trips

The charity develops relationships with organisations, trusts and individuals that share the common purpose and objectives of our international projects. Key amongst these relationships are our partnerships with churches. Churches have undergone a re-evaluation of operation after lockdowns have altered the shape of congregations. IN UK value deeply the engagements with local churches as they share in ministry both locally and internationally. We believe that these relationships bring benefits and blessing for all, as giving is enriched by relationship and discipleship grows within the local congregation. One vehicle for reporting and fundraising is the opportunity for groups to travel to IN projects (GoGlobal). Travel costs and concerns for the environment will start to limit these opportunities, so we are looking at strategies to bring virtual live streams and tailored digital content that will help deliver impact reporting and inspire greater funding commitments without the need to travel.

Digital Communications Marketing

Strategy will be put in place to grow the organisation's capability to create professional and bespoke content more frequently. Reliance on older print communications and face to face engagement through events and travel will be reduced and substituted for new digital methods. There is also a need for a role that will help the charity create new digital communications that reach both existing and new younger audiences to grow the support base.

Insight led donor management

Investment in technology and expertise to analyse giving trends, responses to appeals and the growing or waning engagement of supporters will be required to make strategy recommendations to adapt current manual methods of maintaining relationship and reporting with all IN UK supporters.

Approved by order of the board of Trustees on 29th June 2022 and signed on its behalf by:



Wendy Riches, Chair of Trustees

Audit Report

Opinion

We have audited the financial statements of International Needs UK (the 'charitable company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In my opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

We do not believe that COVID has a detrimental effect on going concern due to the high level of reserves and consistent support from donors during this period.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We assessed the risks of material misstatement in respect of fraud as follows:

- Enquiries made of management and those charged with governance
- Analytical procedures were used to identify if there were any unusual or unexpected relationships
- Discussions with management to identify any fraud risk factors of related party relationships and transactions

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above.

Enquiries were made of management and those charged with governance. We corroborated our enquiries through the review of Board minutes and other papers provided. There was no contradictory evidence.

We considered the risk of fraud through management override, and, in response, we incorporated testing of manual journal entries into our audit approach. We tested year end journals as well as journal entries throughout the year. There were no transactions identified outside the normal course of business.

Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud. We incorporated an element of unpredictability in the selection of the nature, timing, and extent of audit procedures.

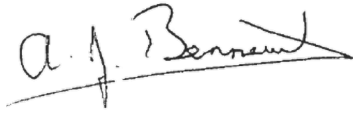
Where transaction meeting risk criteria were identified, we carried out further work such as additional testing to source information.

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

Use of my report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the

charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink, appearing to read 'A. J. Bennewith', with a horizontal line drawn through the signature.

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA, FRSA (Senior Statutory Auditor)
for and on behalf of Bennewith 2018 Limited (Statutory Auditors)
3 Wey Court, Mary Road, Guildford, Surrey, GU1 4QU

Date: 5th July 2022

Annual Accounts

Statement of Financial Activities For the year ended 31 December 2021

	Notes	Unrestricted funds	Restricted funds	Total Funds 2021	Total funds 2020
		£	£	£	£
Income					
Donations and legacies	2a	99,553	768,179	867,732	900,509
Charitable activities		-	-	-	26,760
Investments		14	24	38	343
Other Income	2b	-	-	-	3,505
		99,567	768,203	867,770	931,117
Expenditure					
	4&5				
Raising funds		6,671	54,184	60,855	53,442
Charitable activities		19,733	692,981	712,714	835,095
		26,404	747,165	773,569	888,537
Net income before transfers		73,163	21,038	94,201	42,580
Transfers between funds	10	(85,052)	85,052	-	-
Net Income/(loss)		(11,889)	106,090	94,201	42,580
Reconciliation in Funds					
Net movement in funds		(11,889)	106,090	94,201	42,580
Funds brought forward		290,857	293,239	584,096	541,516
Total funds carried forward	10 & 11	278,968	399,329	678,297	584,096

There were no recognised gains and losses in the period other than those shown above.

All of the above results and derived from continuing activities.

The notes on pages 25 - 35 form part of these financial statements.

Balance Sheet
As at 31 December 2021

	Note	Unrestricted funds	Restricted funds	Total Funds 2021	Total funds 2020
		£	£	£	£
Fixed assets					
Tangible assets	6	1,408	-	1,408	1,179
		<u>1,408</u>	<u>-</u>	<u>1,408</u>	<u>1,179</u>
Current assets					
Stock		339	-	339	678
Debtors	7	10,919	22,282	33,201	37,271
Cash at bank	8	280,153	377,797	657,950	554,342
		<u>291,411</u>	<u>400,079</u>	<u>691,490</u>	<u>592,291</u>
Creditors: amounts falling due within one year	9	(13,851)	(750)	(14,601)	(9,374)
Net current assets		<u>277,560</u>	<u>399,329</u>	<u>676,889</u>	<u>582,917</u>
Net assets		<u>278,968</u>	<u>399,329</u>	<u>678,297</u>	<u>584,096</u>
Represented by:					
Reserves		278,968	399,329	678,297	584,096

The notes on pages 25-35 form part of these financial statements.

These accounts have been prepared in accordance with FRS 102 and the Charities SORP FRS 102.

These financial statements were approved, and authorised for issue, by the board on 29th June 2022 and signed on their behalf by:



Wendy Riches
Chair of Trustees
Charity Number 1175526

Statement of Cashflows
For the year ended 31 December 2021

	Note	Total 2021 £	Total 2020 £
Cashflows from operating activities:			
Net cash provided by operating activities	8a	103,570	31,382
Cashflows from investing activities:			
Interest from activities		38	343
Change in cash and cash equivalents in the reporting period		103,608	31,725
Cash and cash equivalents brought forward		554,342	522,617
Cash and cash equivalents at end of the reporting period	8b	657,950	554,342

Notes to the Annual Accounts For the year ended 31 December 2021

1. Accounting Policies

Basis of preparing the financial statements

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Taxation

The Charity is exempt from tax on its charitable activities.

Income

Gifts and donations are normally accounted for when received. Amounts due from HM Revenue & Customs in respect of donations under Deed of Covenant and Gift Aid are accounted for in the same period as the related donation. Grants from other charitable bodies are normally accounted for when received. However, credit is also taken for significant grants and other donations which have been committed but not yet received in respect of an accounting period, provided that the Charity has received unconditional confirmation of such grants and donations. Legacies are accounted for when the Charity has received unconditional confirmation of the amount payable. Income in respect of fundraising events and overseas visits is accounted for at the date of the relevant event.

Deposit interest is accounted for when received.

Where income has been received in respect of events occurring after the balance sheet date it is treated as deferred income and included with creditors.

Donated assets and services (other than voluntary workers) are accounted for at a notional market value estimated by the Trustees.

Income allocation

Amounts received which are specified by donors as being for a particular purpose are credited to restricted funds for those purposes.

Amounts for which no designation is specified by the donor are credited to unrestricted funds and allocated at the discretion of the Trustees as appropriate from time to time.

Interest earned on funds held is credited to unrestricted funds.

In order to provide a fair allocation to each operational ministry of the expenses incurred in the UK of supporting the operational ministries abroad as well as running and developing the Charity in accordance with its objectives, a percentage of voluntary income, whether restricted or unrestricted, is transferred to a separate designated fund for that purpose. In addition, bank deposit interest is utilised towards defraying such expenses.

Notes to the Annual Accounts (continued)

For the year ended 31 December 2021

Expenditure

Expenditure is accounted for on the accrual's basis.

Expenditure directly incurred in developing major new initiatives for which the related income will be received in subsequent years or in respect of events occurring after the balance sheet date is deferred and charged to the statement of financial affairs in the period in which the related income is received.

Support costs allocation

Support costs specifically attributable to ministry support and activities for generating funds are allocated to those headings. Where costs cannot be directly attributed, they have been allocated on a basis shown in Notes 4 & 5.

All support costs are charged to the designated fund set aside for that purpose, except for amounts charged against any restricted funds to cover the costs incurred in managing the projects from the UK. Any expenses incurred in excess of the amounts available from restricted and designated funds are charged against unrestricted funds.

Support of operational ministries – Restricted funds.

Any balance on restricted funds at year end are held in restricted accounts and will be used in subsequent years to support the work for which the funds were given. These funds are detailed in Note 10 of the Financial Statements.

Support Costs

This comprises the cost of support aimed at developing the capability of ministry partners and of supporting, monitoring and evaluating the grants to, and operational programmes of, ministry partners.

Expenditure on raising funds

This comprises direct expenditure and associated support costs, incurred in respect of fundraising events and similar activities aimed at raising support in the UK for the work of The International Needs Network.

Pension Contributions

The Charity operates a defined contribution pension scheme. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Annual Accounts (continued)
For the year ended 31 December 2021

Fixed assets and Depreciation

Assets over £300 are capitalised. Depreciation is charged on the cost of tangible fixed assets (notional cost of donated assets) at the following annual rates in order to write these off over their estimated useful lives.

Computer equipment	- 25% on a straight-line basis
Computer software	- 33% on a straight-line basis
Office equipment	- 20% on a straight-line basis
Furniture and fittings	- 12.50% on a straight-line basis

2a. Donations and Legacies

	Unrestricted funds	Restricted funds	Total funds 2020	Total Funds 2021
	£	£	£	£
Individuals	64,589	125,457	177,687	190,046
IN Family	25,796	431,559	482,010	457,355
Trusts	500	122,385	102,977	122,885
Companies	250	8,037	47,743	8,287
Churches	8,418	52,688	59,380	61,106
Community Groups	-	2,040	5,280	2,040
Legacies	-	9,231	-	9,231
Events	-	9,277	7,263	9,277
Schools	-	7,505	18,169	7,505
	99,553	768,179	900,509	867,732

2b. Other Income

	Unrestricted funds	Restricted funds	Total Funds 2021	Total funds 2020
	£	£	£	£
Job Retention Scheme	-	-	-	3,505
	-	-	-	3,505

Notes to the Annual Accounts (continued)
For the year ended 31 December 2021

3a. Donations from Trusts

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Within donations (note 2)				
The Bishop Radford Trust	-	20,000	20,000	-
Souter Charitable Trust	-	16,000	16,000	15,000
Make My Day Better	-	16,000	16,000	15,615
Anonymous	-	15,000	15,000	2,000
Tyne Holme Charitable Trust	-	11,520	11,520	5,070
Anonymous	-	10,000	10,000	-
God's Way Trust	-	10,000	10,000	2,000
British Foreign Schools Society	-	7,807	7,807	-
The Matthew 25 35 Trust	-	5,000	5,000	12,000
W. F. Southall Trust	-	3,000	3,000	9,194
Deo Gloria Trust	-	2,500	2,500	3,000
Other donations under £2000	500	5,558	6,058	3,000
Allan & Nesta Ferguson	-	-	-	25,000
The Stuart Hine Trust	-	-	-	20,000
Total Grants	500	122,385	122,885	102,977

3b. Donations from Companies

	Unrestricted funds	Restricted funds	Total Funds 2021	Total funds 2020
	£	£	£	£
Overmould	-	3,000	3,000	3,000
Combined Test Solutions	-	3,000	3,000	3,000
Brooks Barn	-	1,920	1,920	-
Studiomade	250	-	250	-
Ogilvy & Mather Group UK	-	117	117	31,935
Maddox & Maddox Ltd	-	-	-	3,150
Croydon Symphony Orchestra	-	-	-	3,004
	250	8,037	8,287	47,743

Notes to the Annual Accounts (continued)
For the year ended 31 December 2021

4a. Total Expenditure

	Note	Unrestricted funds	Restricted funds	Total Funds 2021	Total funds 2020
		£	£	£	£
Charitable activities					
Direct Costs		-	532,694	532,694	649,865
Support Costs	4b	19,733	160,287	180,020	185,230
		19,733	692,981	712,714	835,095
Raising funds					
Direct Costs		-	-	-	6,408
Support Costs	4b	6,671	54,184	60,855	47,034
		6,671	54,184	60,855	53,442

Expenditure for the period includes:	Charitable activities	Raising funds	Total Funds 2021	Total funds 2020
	£	£	£	£
Depreciation	480	206	686	752
Auditors' remuneration - audit services	3,696	1,584	5,280	5,280
Premises and office Costs	19,517	8,365	27,882	24,370

4b. Support Costs

	Charitable activities	Raising funds	Total Funds 2021	Total funds 2020
	£	£	£	£
Staff costs	116,596	36,574	153,170	166,029
Other employment costs	18,836	8,073	26,909	4,834
Premises	19,517	8,365	27,882	24,370
Communications	13,595	5,826	19,421	21,108
International Needs Network fee	6,766		6,766	7,072
Governance	4,584	1,964	6,548	6,021
Bank charges	126	53	179	2,830
	180,020	60,855	240,875	232,264

Notes to the Annual Accounts (continued)
For the year ended 31 December 2021

5. Staff Costs

	2021	2020
	£	£
Salaries	143,395	152,905
Social security costs	5,103	8,751
Pensions	4,672	4,373
	153,170	166,029

The average number of employees during the period was

Full time	2	2
Part time	4	5
	6	7

No member of staff was paid more than £60,000 per annum in 2021 or 2020

Key Management

Costs of Key Management personnel were £53,417 (2020: £50,871) broken down as follows:

	2021	2020
	£	£
Salaries	46,777	44,587
Social security costs	5,237	4,946
Pensions	1,403	1,338
	53,417	50,871

Notes to the Annual Accounts (continued)
For the year ended 31 December 2021

6. Fixed Assets

	Office Equipment £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost				
At 31 December 2020	1,562	2,815	13,479	17,856
Additions	-	-	915	915
At 31 December 2021	1,562	2,815	14,394	18,771
Depreciation				
At 31 December 2020	1,562	2,815	12,300	16,677
Charge for the period	-	-	686	686
At 31 December 2021	1,562	2,815	12,986	17,363
Net book value				
At 31 December 2020	-	-	1,179	1,179
At 31 December 2021	-	-	1,408	1,408

7. Debtors

	Unrestricted funds £	Restricted funds £	Total Funds 2021 £	Total Funds 2020 £
Tax reclaimable on gift aid donations	1,904	22,282	24,186	24,536
Accrued income	-	-	-	140
Prepayments	9,015	-	9,015	12,595
	10,919	22,282	33,201	37,271

Notes to the Annual Accounts (continued)
For the year ended 31 December 2021

8a. Reconciliation of Net Income to Net Cashflow from Operating Activities

	2021	2020
	£	£
Net income for the reporting period	94,201	42,580
Adjustments for:		
Depreciation	686	752
Interest	(38)	(343)
Purchase of fixed assets	(915)	-
Increase/(Decrease) in stock	339	(678)
Decrease in debtors	4,070	14,114
Increase/(Decrease) in creditors	5,227	(25,043)
Net cash used by operating activities	103,570	31,382

8b. Analysis of Cash and Cash Equivalents

	2021	2020
	£	£
Current account	191,202	90,655
Deposit account	392,240	368,925
Foreign exchange	72,423	94,304
Petty Cash	2,085	458
	657,950	554,342

9. Creditors

	Unrestricted funds	Restricted funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tax and social security	3,394	-	3,394	2,383
Accruals	5,435	-	5,435	5,712
Deferred income	-	750	750	-
Pension	821	-	821	848
Other creditors	4,201	-	4,201	431
	13,851	750	14,601	9,374

Notes to the Annual Accounts (continued)
For the year ended 31 December 2021

10a. Current Year Movement in Funds

	At 01.01.21	Incoming	Outgoing	Transfers	At 31.12.21
	£	£	£	£	£
Unrestricted Funds	290,857	99,567	(26,404)	(85,052)	278,968
Restricted Funds					
Church Support	30,991	28,857	(24,520)	(49)	35,279
Education	107,045	395,161	(417,653)	14,369	98,922
Health	20,714	60,053	(63,848)	-	16,919
Human Rights	-	50,398	(21,669)	11,798	40,527
Livelihoods	47,853	105,825	(139,385)	58,934	73,227
Water	40,101	119,542	(43,699)	-	115,945
Emergency Fund	38,284	9,617	(36,451)	-	11,450
Go Global	8,251	(1,250)	60	-	7,061
Total restricted funds	293,239	768,203	(747,165)	85,052	399,329
Total Funds	584,096	867,770	(773,569)	-	678,297

10 b. Comparative for Movement in Funds

	At 01.01.20	Incoming	Outgoing	Transfers	At 31.12.20
	£	£	£	£	£
Unrestricted Funds	257,270	65,385	(236,201)	204,403	290,857
Restricted Funds					
Church Support	29,482	29,509	(26,228)	(1,772)	30,991
Education	112,726	474,893	(363,034)	(117,540)	107,045
Health	19,067	33,822	(22,028)	(10,147)	20,714
Human Rights	2,313	23,633	(25,200)	(746)	-
Livelihoods	43,690	129,283	(101,797)	(23,323)	47,853
Water	65,790	53,942	(61,971)	(17,660)	40,101
Emergency Fund	-	90,384	(22,094)	(30,006)	38,284
Go Global	11,178	26,761	(26,479)	(3,209)	8,251
Total restricted funds	284,246	862,227	(648,831)	(204,403)	293,239
Total Funds	541,516	927,612	(885,032)	-	584,096

Notes to the Annual Accounts (continued)
For the year ended 31 December 2021

Note on restricted funds:

Restricted funds represent donations restricted by a funder or donor for a specific project. Please refer to the Trustees Report for an explanation of the above funds.

Transfers between funds:

Where there are insufficient funds to meet the restricted expenditure of a project, an amount is transferred from unrestricted funds to cover the full costs, with the amounts normally having been designated the year before.

11. Net Assets by Fund

	Unrestricted Fund	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Fixed assets	1,408	-	1,408	1,179
Current assets	291,411	400,079	691,490	592,291
Current liabilities	(13,851)	(750)	(14,601)	(9,374)
	278,968	399,329	678,297	584,096

12. Future Commitments

At 31 December 2021 the Charity had annual commitments under operating leases as follows:

	Land & buildings	Office equipment	Total 2021	Total 2020
	£	£	£	£
Within one year	17,775	2,055	19,830	19,830
Within 2-5 years	4,443	2,443	6,886	22,273
More than 5 years	-	-	-	-
Total	22,218	4,498	26,716	42,103

Notes to the Annual Accounts (continued)
For the year ended 31 December 2021

13. Transactions with Trustees

No Trustee received any remuneration in 2021 or 2020. No trustees received expenses in 2021 or 2020

14. Related Party Transactions

Donations from related parties totalled £57,212 (2020: £43,599). There were no payments to related parties in 2021 or 2020.

15. Statement of Financial Activities Comparatives 2020

	Unrestricted funds	Restricted funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Income				
Donations and legacies	65,042	835,467	900,509	978,665
Charitable activities	-	26,760	26,760	70,302
Investments	343	-	343	687
Other Income	3,505	-	3,505	-
	<u>68,890</u>	<u>862,227</u>	<u>931,117</u>	<u>1,049,654</u>
Expenditure				
Raising funds	53,442	-	53,442	49,486
Charitable activities	186,264	648,831	835,095	876,383
	<u>239,706</u>	<u>648,831</u>	<u>888,537</u>	<u>925,869</u>
Net income/(expenditure) before transfers	(170,816)	213,396	42,580	123,785
			-	-
Transfers between funds	204,403	(204,403)		
Net Income	33,587	8,993	42,580	123,785
Reconciliation in Funds				
Net movement in funds	33,587	8,993	42,580	123,785
Funds brought forward	257,270	284,246	541,516	417,731
Total funds carried forward	290,857	293,239	584,096	541,516

INTERNATIONAL NEEDS UK

England & Wales - Charity number 1175526

Accounts



**INTERNATIONAL NEEDS UK
ANNUAL REPORT AND ACCOUNTS
YEAR ENDED 31 DECEMBER 2020**

REGISTERED CHARITY NUMBER 1175526



International Needs

Helping families create a sustainable future



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International Needs

Helping families create a sustainable future

LEGAL & ADMINISTRATIVE DETAILS AS AT 31ST DECEMBER 2020

Charity Number:	1175526	International Office:	IN Network Centre
Registered Address:	Selsdon House 212-220 Addington Road, Selsdon, Surrey, CR2 8LD	Bankers:	HSBC Bank plc 184 High Street, Bromley, Kent, BR1 1HL
Website:	www.ineeds.org.uk		CAF Bank plc, 25 Kings Hill Avenue, West Malling, Kent, ME19 4JQ
Patron:	Lord Green of Hurstpierpoint	Solicitors:	Streeter Marshall, 12 Purley Parade, High Street, Purley, Surrey, CR8 AB2
Trustee Board:	M Baggott J S Cooper J Howard A J Hubbard FCA A McLuckie E Menzies W Riches A Tyrrell	Auditors:	Bennewith 201 Limited Chartered Accountants, 3 Wey Court Mary Road, Guildford, Surrey GU1 4QU
National Director:	Danny Morris		



FROM THE CHAIR OF THE BOARD

2019 was a milestone year for International Needs UK (INUK): our income exceeded £1million for the year for the first time and we were anticipating further growth in 2020. And then the world was turned upside down because of the Covid 19 pandemic and our plans and activities had to change quickly and dramatically. Part way through 2020 we anticipated drastically reduced income which would have impacted immediately on our ability to send funds overseas. However, thanks to the loyalty and generosity of our supporters and to the enormous efforts of staff and volunteers, we have still managed to raise over £930,000 this year and we have spent over £830,000 on charitable activities. The Accounts give the figures but I hope that this Report gives a flavour of just how this has benefitted communities in need around the world.

Covid 19 impacted our global partners in ways which brought about real hardship. Lockdowns were severe with businesses, markets and schools closed, livelihoods and incomes decimated. This produced food insecurity and other economic and social problems. There was little or no financial support available from central or local government.

In response, INUK focussed on providing immediate relief aid. We launched our Covid-19 emergency appeal, "Helping Families in Crisis" which raised just over £86,000. Later in this Report we describe just what this meant for the individuals and communities who were facing desperate circumstances. Our response was only possible because of the rapid and overwhelming generosity of INUK supporters. Thank you.

This was achieved whilst the staff at INUK were having to adjust to remote working, to cancel many of our normal fund-raising activities (such as special events and Go-Global trips) and were looking (successfully) for novel and creative ways to operate in this new, virtual world. I want to pay tribute to Danny Morris, INUK's Executive Director, and to his team of staff and volunteers for their commitment, perseverance and adaptability, and for the long hours they have dedicated to the task.

Not all development activities were stalled in 2020 and, within this Report, we have also included a snapshot mix of reports showing the challenges but also the successes of our on-going work.

Looking to 2021, we will be working with our global partners to rebalance our efforts - moving away, we hope, from relief aid back towards the sustainable development activity that will help communities to develop resilience.

So we give thanks for God's provision throughout 2020 and the position we are in to be able to continue His work in areas of the world where there are huge needs and hardship. At INUK we want to spread the Good News of the Gospel and, as we do so, demonstrate God's love in tangible ways. In the words of Jesus in John's Gospel, "I have come that they might have life and have it to the full."



Alastair McLuckie

From Alastair McLuckie as he handed over as Chair to Wendy Riches (December 2020).

"It has been a privilege to serve as Chair of Trustees of INUK for the past 11 years. I want to express my sincere gratitude to the staff and volunteers but also to my fellow Trustees for their wisdom, support and personal involvement in all that has been achieved. 2020 brought unique challenges to INUK but, thanks to our wonderful supporters, we finish the year in a good position and able to plan for the future in a positive spirit. I wish every blessing to Wendy as she takes INUK on the next steps of its journey."



Wendy Riches
Chairs of the Board 2020
International Needs



VISION, MISSION AND VALUES

International Needs UK (INUK) partners with local leaders within the 30 countries of the International Needs Network to resource and implement relief development projects, inspired by the love of God in Jesus Christ. Our support comes from individuals, churches, trusts and companies who join with us in seeking to bring about sustainable change.

Vision

That all families will have access to basic resources, freeing them from hunger, fear and poverty, so that each family member can live a life that allows them to develop their full potential.

“I have come that they may have life and have it to the full” (John 10:10)



Mission

To bring sustainable change by making people aware of the plight of families within our project communities and connecting people to provide resources focused on transforming the lives of those communities.

We do this by:

- Partnering with local leaders within the IN network in 30 countries around the world.
- Implementing relief and development projects which strive for ongoing sustainability.
- Raising awareness of the plight of families.
- Partnering with trusts, churches, companies and individuals.
- Connecting people through short term trips to families in our project communities.
- Capacity building and education.



Values

1. We are Christian, and our inspiration is the love of God in Jesus Christ.
2. The family in all its various forms is greatly valued.
3. We believe in hope and do not accept the status quo.
4. Local people are best placed to make a difference to the lives of local families.
5. We value and support people of all ages, faiths and races making no distinction.
6. Commitment to excellence in aid and development projects with transparency and accountability to our supporters.





OBJECTIVES AND ACTIVITIES

The objects of the Charity for the public benefit are:

- 1. The relief of poverty**
- 2. The advancement of education**
- 3. The promotion of the Christian Gospel**

The global impact of locking down societies and their economies in response to Covid-19 was felt no more deeply than in the developing nations where INUK partners with local organisations. The leaders of these organisations and their project staff had to adapt rapidly and on some occasions defer their ongoing development projects in favour of emergency relief. Full scale food relief programmes were implemented as our partners saw growing emergencies and rapid PPE provision for health centres, schools and churches became essential. We witnessed the troubling return of social breakdown owing to the economic damage brought on families through government and international action taken to halt the spread of the coronavirus. Never has it been so important for us to address ourselves to achieving our key object - the relief of poverty.

As schools globally were facing complete shutdown, the possibility of lessons conducted over the Internet via broadband and home computers/laptops was not available to the majority of communities where International Needs partners operate. We were greatly relieved to be able to support teaching staff and over 10,000 children to continue lessons and learning wherever possible across IN schools in Kenya, Uganda, Ghana, Nepal, Bangladesh and India through ingenious ways, using 4G phones, photocopiers and local transport. It became a matter of great importance to see that children from the most vulnerable communities did not suffer the most from the loss of school days and education through this time. We thank all our child sponsors and donors who helped continue the provision of education to families throughout 2020.

As a Christian organisation inspired by the hope of the Gospel of Jesus Christ, we were encouraged to support the incomes of pastors and the safe return of congregations and safe opening of churches in communities of faith. The inspiration of Jesus has enabled our partners to continue under reduced circumstances and continue to demonstrate the love of God to the most vulnerable in their communities.

Fundraising for INUK was challenging, but the use of social media and digital communications kept alive channels of communication and reporting. The local UK team adapted well and has found new digital means of fundraising following the cancellation of all public events. Though fundraising has been negatively affected, the impact was not as deep as was feared after the first quarter of 2020. We are extremely grateful to our donors for their loyalty and support over this year.

In the following pages, we share the impact of our emergency appeal and a selection of our longer-term ministries around the world. These give an insight into the breadth and depth of the work of INUK in 2020.





COVID RELIEF

Helping Families in Crisis

COVID-19 Emergency Appeal



Thank you so much for your incredibly generous support for our Covid-19 Emergency Appeal. Your donations have helped our global partners to protect life and bring hope to communities in the middle of the pandemic. We particularly want to thank you for how quickly you responded and how instrumental that has been in allowing our partners to continue to serve their local communities through the challenges of lockdown. Please see below a report of how our emergency response has been able to help families around the world.

COVID-19 Emergency Response

In all of our partner countries lockdowns have been severe and unforgiving. Whilst necessary to combat the virus, they created a significant amount of additional food insecurity as not only were local markets shut down but also many people lost their income. Our primary response was to help our partners provide emergency food relief to those that were most in need.

In Uganda and Burkina Faso we also found that many people were afraid to go into the community medical clinics we help run due to fear of contracting the virus. We responded by providing essential PPE equipment that has greatly helped both to protect the medical workers and give people the confidence to come and receive vital treatment.



India

We work with two partners in India based in Dehradun and Siliguri. Lockdown has created a significant amount of additional insecurity in these already impoverished regions.

Initial food distributions in Siliguri were focused on 70 families of rickshaw pullers and household maids whose regular work had evaporated during lockdown. The second phase of food relief was given to 150 families in the Darjeeling hills where we found many children were resorting to street begging since their usual school meals were not being provided. A further distribution of food relief focused on 150 families in Pankhabari village. We were also able to distribute food support to 98 families in Jakhan, Dehradun.





COVID RELIEF

Helping Families in Crisis

COVID-19 Emergency Appeal



Uganda

Our partners in Uganda have distributed essential food packages and home-study materials to 116 families. We have also provided some online counselling and psychosocial support to 44 children and their guardians. Some of this has been helping the children deal with bereavement and supporting them through a particularly difficult time. We have also supplied monthly support for the provision of essential PPE equipment to support the community medical centre in Makonge. This has enabled them to provide care safely to 25,320 patients in 2020.

One of the key aspects of our work in Uganda is improving water supplies, sanitation and hygiene (WASH). These services have been essential to the local villages we have worked with to help stop the spread of the virus. Whilst the lockdown has put a pause on some of the in-person community outreach activities, our partners have adapted to spread health advice via mass communications, local media, and radio.

The WASH project will continue to provide essential tools for combating the spread of the virus and ensuring the long-term health of local communities.



Burkina Faso

In Burkina Faso we have been able to support over 500 vulnerable families with essential food packages. We support 80 children with sponsorship through the partner-run schools – during lockdown they have been given home-study materials and our partners have continued to ensure their welfare has been taken care of.

We have also supplied the medical centre that our IN Burkina Faso partners run with essential PPE provisions since June. This has enabled the medical centre to continue safely to provide care to 20,635 patients in 2020.



Kenya

Our partners in Nairobi (Grace Empowerment) work with street boys – they have provided meals for around 70 street boys three times a week throughout 2020.

Our partners in western Kenya (RUSH) run a large primary and secondary school. Since lockdown, their teaching staff have been running community-based tutoring sessions for students and distributing study materials to parents via WhatsApp. They have also distributed emergency food support for those most in need. The project leaders have themselves taken 40 additional children into their household to give them food and shelter at a time when they have nowhere else to go.



COVID RELIEF

Helping Families in Crisis

COVID-19 Emergency Appeal



Egypt

Our partners in Egypt were able to support around 600 families with emergency food packages during the crisis, including some Syrian refugee families living in the area. We have also been able to support around 50 church pastors and their families with emergency food and cash support to help secure their livelihoods. Local pastors in the poorer villages have been particularly impacted by the crisis. Their regular income normally consists primarily of cash donations in church offerings. Since churches have been unable to meet, they have been struggling financially and our emergency assistance has provided a lifeline to them.

We were also able to supply over 100 families with fans that have helped them survive the hot summer whilst confined to cramped accommodation during the lockdown.



Nepal

In Nepal we have been able to distribute essential food packages to 112 children and their families. The monsoon season was devastating in 2020 and caused further challenges – particularly with reaching rural communities.

Ghana

In Ghana we supported over 170 families from 14 different villages with emergency food packages. Many of these families are part of our INCAP sponsorship programme and the children normally receive food at school. The lack of food was extremely difficult, and many were extremely grateful for some food relief.



As we continue to wrestle with the difficulties and uncertainties of the global pandemic, we are preparing to help families build resilience for the challenges ahead. We are all aware, now, that the pandemic is far from over and our priorities are being shaped around ensuring livelihoods, wellbeing and helping the communities we work with adapt to the new circumstances. We are working hard with our partners to ensure that the schools they run will be ready to receive children safely when they begin to return in the coming weeks and months. The lockdown has been extremely difficult for all of our partners, but we have all been encouraged by the unity of spirit and prayer as we have gathered the different partnering nations together virtually.

Thank you for your incredible generosity in supporting the work of International Needs at this time. Your support has helped to provide a lifeline to a large number of families facing desperate circumstances. Our partners are working hard to find creative solutions to challenges on the ground and continue to share the love of Jesus in word and deed. Your funding has been a significant part of our emergency response that has saved lives and given renewed hope to those who need it most. We'd love to invite you to continue to pray with us for our global partners and the families they work with in this time of crisis.



WATER, HEALTH AND SANITATION - UGANDA

Water, Health and Sanitation Project (WASH) 2018-2020

The gift of clean water is changing lives in Buikwe District, Uganda. We are delighted by the opportunity to have run this innovative Village by Village Water Project with the support of our generous donors. Thank you for making this possible.

Over the three years we have seen incredible results, 12,020 people are now benefitting from clean water and improved hygiene and sanitation. With local ownership and leadership at the heart of the way we work, we have seen communities mobilised to generate long term change. It has been a privilege to work alongside International Needs Uganda on this programme.

We hope you will enjoy reading about the impact of the programme. It is very encouraging to see the big numbers about the change this work has provided, such as 46 new water points and over 2,000 toilets constructed.



Water

- 12,020 people with access to clean water, from 46 new water sources:
 - 14 new borehole wells
 - 19 springs rehabilitated and protected
 - 13 water tanks provided to 12 schools for rainwater harvesting, bringing access to safe water into school compounds.
- 68.8% families have access to clean water within 1km
- Families have abandoned drinking from unclean water sources
- Communities empowered to care for their water sources

Hygiene

- 15 school health clubs formed and trained on good hygiene
- Children have been empowered as agents of change to teach their families and peers about good hygiene practices
- 10 school handwashing facilities installed
- Leaflets and posters distributed to inform about good hygiene
- 12 villages trained on good home compound hygiene
- Only 4.6% households across 12 villages now practice open defecation.
- 70% improvement in household hand-washing practices

Sanitation

- 17 bathrooms with latrines and washroom built for vulnerable families
- 4 latrine blocks constructed at churches
- 12 latrine blocks constructed at schools with 83 cubicles benefiting 3,077 people
- 68.6% improvement in household sanitation
- 66.1% improvement in school sanitation
- Families trained to build household sanitation facilities:
 - 572 household waste pits
 - 3,485 household crockery drying racks
 - 623 handwashing tippy taps

Capacity Building

- 12 Water User Committees trained (72 people)
- 12 people trained as pump mechanics
- 30 church leaders mobilised to spread good hygiene messages
- 12 Village Savings Groups trained and regularly saving money for water source repairs
- Partnership developed with local government to align programmes with district plans and for the government to provide long-term support



WATER, HEALTH AND SANITATION - UGANDA

Wider Impact

- Increased enrolment and reduced absenteeism across the schools supported, particularly for girls, as pupils can now get clean water within the schools and have the sanitation facilities they need. Girls now have access to washrooms in school to manage their menstruation.
- Improved child nutrition as some schools have reported that they are now able to provide meals for students as they have water within their school compound.
- Reduced time spent collecting water that can be spent on other household activities and schoolwork.
- Reduced incidents of harassment as women and children have less far to travel for water and can return home before dark.
- Improved livelihoods due to savings groups and more time available for kitchen gardening and other useful work.
- Families able to grow crops with better access to water



How we adapted to Covid 19 and lockdown

In March 2020, Uganda quickly went into a lockdown deemed by Reuters as one of the strictest in Africa, with public transport and borders closed. Fortunately, to date, the virus has not spread much across the country, though the impact of lockdown has been devastating for families who rely on working in the informal sector (up to 80% of the population). Many of our projects had to be paused, including this Water Project.

We had to delay and cancel community gatherings, and could only continue with construction works such as digging wells and building toilets. In response to the pandemic, we saw the urgent need to raise awareness of the good hygiene practices as much of the information about the virus was not reaching rural communities. But we also needed innovative ways to do this as community gatherings were not possible.

With permission from the local government and following Covid-19 protection protocol, we ran an emergency project mobile awareness campaign to the 12 villages: distributing health leaflets, training Water User Committees about Covid-19 and by using a portable public address system to make health announcements from a motorbike. This way all families in the villages learnt how to prevent and recognise Covid-19.

We also fixed six dysfunctional water sources to ensure these villages had access to clean water to maintain good hygiene. We saw a greater uptake in good hygiene practices as a result of this and better awareness of Covid-19.

At the start of 2021, lockdown in Uganda eased, and the team are completing some of the activities they were not able to in 2020.

The Next Steps

Overall, we are delighted by the success of this project, and following recommendations from the external evaluator who assessed the project, we want to extend this model to work in the area of Kiyindi with around 17 new villages with about 60,000 people over 3 years.



LYDIA VOCATIONAL TRAINING CENTRE (LVTC) - NEPAL

The Lydia Vocational Training Centre has been a life changing place for many underprivileged women from all over Nepal. Each year 40-44 women have been equipped with Bible teaching, health education, basic English and vocational training (like sewing, cooking, music, jewellery making), plus knowledge concerning domestic violence, HIV/AIDS, and drug addiction.

Through the training, there have been significant transformations in the lives of graduates that then impact the communities where they belong. For example, some of them are able to share and lift the financial burden of their families through income generated from services and businesses: they have been running tailoring shops, small handcraft activities, snacks houses, animal and vegetable farms or learning a teaching profession.

Some are successfully able to run sewing training in their locality. Some have been utilising the skills of music in church and school. Others are using spiritual knowledge leading various congregations and, small home groups or using cookery skills in running canteens and restaurants. Some are able to pursue higher education with their own savings. It is a matter of pride for IN Nepal that a few have been able to return to the Lydia Centre. It is a further matter of joy to know that a few are working for private companies, some have visited foreign countries, and some are working at factories where they are using sewing skills. The Centre has been able to provide seed funding to at least 9 graduates to start their own businesses like tailoring or beauty parlours and, even goat farming. They are very committed, and their businesses have been growing.

COVID-19 and the imposed country wide lockdown has affected Lydia Ladies badly. A few have had to shut their businesses, a few extended their business running a sewing shop from home. Many who committed to return their 50% investment of seed money require extensions. Many of the former graduates who are holding small businesses have gone through similar situations and are making efforts to cope with life now.



Sara Kumal's Story

Sara graduated from the Lydia programme in 2012. She comes from the Ghorka district where she had set up a tailoring business in her home village which was running very well. She was forced to shut the shop during the Nepal lockdown. Seeing the need to develop a new livelihood she has used her savings from the business to purchase goats to rear and sell. She also teaches in her local church.





LVTC (LYDIA VOCATIONAL TRAINING CENTRE) - NEPAL

Sita Surkheti's Story

Sita is one of the 2014 graduates from west Nepal. She moved to Pokhara to work in a robotic museum where she could use her sewing skills to make dresses and materials required for the museum. She worked for 2 years then joined a local sofa factory as they needed workers with her skills. Sita also cares for her elderly mother and siblings who need frequent medical care. She struggles to manage with her limited income. The situation was made worse when she lost her job during the lockdown and she could no longer help her family living in the village. She has been faced with tough situations and has sacrificed her own ambitions and life in order to support her family. She had expressed her desire to run a tailoring shop and is hoping to purchase the necessary resources. So, please pray for Sita that she will be able to start her own tailoring shop and fulfil her ambitions as well as provide the necessary support to her family.



Her family feel proud seeing her progress as she helps bring income to the family. Sita feels so privileged to be able to support her family. She believes in learning in every step of life. One day she had some leisure time and went through her notes from the Lydia Centre. She remembered the female health hygiene kit bag and designed and created one. Included in her design were eco-friendly reusable sanitary pads. Sita started distributing these packs to the women in her village. She prayed and saved some money for 6 months and prepared more packs. In her first attempt she gave out 60 sanitary pads to vulnerable women in west Nepal. The women have been so grateful for her contribution and they are in demand from other villages too. These days she also works in one of the primary boarding schools and teaches children dancing and singing.



Sita Balampakhi's Story

Sita engaged in church ministry soon after her graduation. She started as a youth leader sharing the word of God. She is a good dancer and teaches choreography in her church. She uses her musical skills taught at the LVTC and teaches within and outside her church groups. Sita works in a fashion store and uses her sewing skills. She has been able to pay the rent for her family as well as continuing to educate herself.

Thank you for all your support.

Thank you for being part of our International Needs Family! Thank you for your incredible support and encouragement. In standing with us to equip and train women in Nepal you are making a lasting difference not only to the individuals who attend the training course but to their families and communities.



ACTIVITIES IN 2020 - EGYPT

This year has been extremely challenging for International Needs Egypt (INEG) and a large portion of regular INEG ministry plans were derailed. However, whilst Covid-19 created enormous challenges, the crisis also created new opportunities to meet and minister to people in acute need. In particular, INUK's emergency appeal enabled INEG to ramp up the support they had been giving in food aid and financial assistance during the extended lockdown. Schools returned in October and a gradual reduction in restrictions has meant life in Egypt is beginning tentatively to adjust to a new kind of normality.



Outreach to Refugees and Poor Families

The Egyptian government introduced strict lockdown measures that created a significant amount of additional food and job insecurity across the country. Over the summer, INUK's emergency response was able to help INEG support over 600 families with emergency food packages, including some Syrian refugee families living in the area. INEG were also able to supply over 100 families with cooling fans that have helped them survive the hot summer whilst confined to cramped accommodation during the lockdown. In preparation for the return to school in

October, INEG were also able to distribute school bags, stationary, books and learning materials to groups of children from Syrian and Sudanese refugee families.

Contact has been greatly reduced due to social distancing measures and rural outreaches to the poorer villages have only recently been able to resume.



Nathan and Sawsan Bassally, national leaders of International Needs Egypt want to thank you for your encouragement, your prayers and your financial support for their work in Egypt

“During the food distributions many families have been deeply appreciative of the support we’ve been able to give them and often this has created the opportunity to pray with the recipients in the name of Jesus. The extent of the needs are vast and growing as the crisis continues. We are hopeful and expectant that the outreaches and support for these refugee communities will continue to build trust and that in time they will receive the Gospel of Jesus”.



ACTIVITIES IN 2020 - EGYPT

Empowering Young People with Training

INEG were able to reopen the vocational training centre in August. Since then, they have focused on providing training courses for children and young people who have been off school and kept at home since lockdown began in March. Around 200 children (aged 4-15) have been taking part in the sessions – learning new skills in English, Art, Music and a variety of other topics. All attendees have been provided with face masks, hand sanitiser and regular temperature checks to keep everyone safe. The training programmes have generated a lot of enthusiasm among the children but also allowed INEG to build better relationships with their families.



Church Pastor Support & Leadership Training

Due to the lockdown, most of the in-person leadership training programmes were suspended since March 2020. Local pastors in the poorer villages have been particularly impacted by the crisis. Their regular income normally consists primarily of cash donations in church offerings. Since churches have been unable to meet, they have been struggling financially and our emergency assistance has provided a lifeline to them. INEG have also been able to support around 70 church pastors and their families with emergency food and cash support to help secure their livelihoods.

Whilst it has been disappointing not to be able to run the usual training courses over the summer, for many pastors the urgent support has helped them survive in very difficult circumstances. Churches are reopening and congregations are slowly coming back to the services (although many are still wary).



INEG Looking Ahead

As INEG plans ahead into 2021, they are planning to minister to the same groups of people but to adapt the ministry further to the new circumstances we are now facing. Church pastors continue to face very difficult financial challenges and INEG would like to find additional partners to sponsor these leaders in their ministry. INEG will continue to support and encourage pastors with leadership training and pastoral care alongside this.

INEG will continue to visit and support refugee communities in Cairo, particularly the Syrian widows and their families. They will continue to resource ongoing evangelism outreaches and literacy training in the poorer villages.

The team were also in the process of translating the third and fourth books from the 'Teens Alive' series. In the meantime, they will continue to train church and Sunday school leaders in how to deliver the existing material and coach churches on how to disciple their young people effectively.

Thank you so much for your support – please get in touch for more information or if you would like to make a specific donation to the ministry of INEG.



FINANCIAL REVIEW

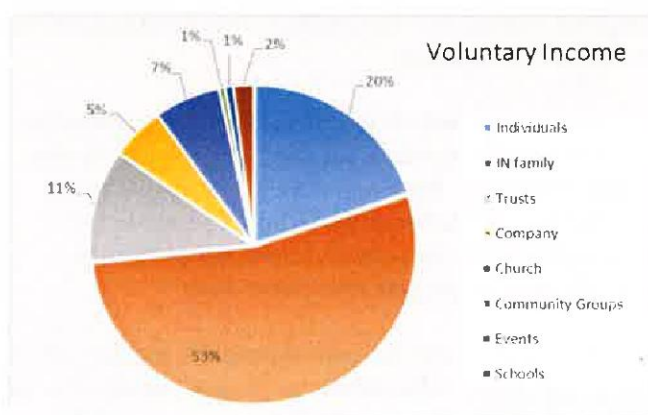
The basis on which the charity allocates income and provides support for operational ministries is set out in note 1 to the accounts. Support is only provided to operational ministries and members of the worldwide family of International Needs. Project proposals from International Needs Network countries are submitted by their Boards to the Trustees for consideration. Where the Trustees consider that the charity is able and it is appropriate to assist, funds are either then raised in the UK specifically for that project or are provided out of unrestricted funds.

Full details of the income and expenditure for the year and financial position as at 31 December 2020 are set out in the accounts.

INCOME

Total voluntary income for the year was £900,509 with 53% coming from individuals in the form of regular gifts and another 20% from individuals responding to needs and appeals throughout the year.

Income from charitable activities for the year was £26,760. This relates to income for Go Global Trips, run by the charity for supporters to visit projects of which there was only 1 in 2020 due to global travel restrictions.

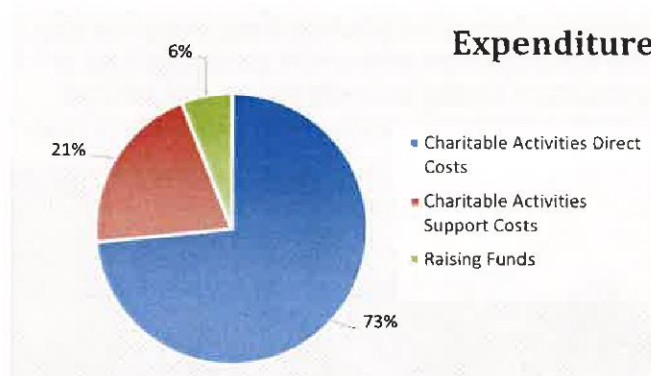


EXPENDITURE

Total expenditure for 2020 was £888,537

73% of expenditure was money sent to projects, with another 21% spent on supporting those projects in the UK.

6% of expenditure relates to raising funds for the organisation, meaning for every £1 spent on fundraising, the Charity raises nearly £16.85.





FINANCIAL REVIEW

RESERVES POLICY

Unrestricted reserves at year end were £290,857. The trustees’ policy for unrestricted reserves is to cover six months running costs for the UK office, which amounts to approximately £135,000. Anything above this level is designated to projects for future years.

The following designations have been made from the remaining £155,857 of unrestricted reserves by the Trustees from 2021 onwards

Lydia Centre Building in Nepal	£44,516
RUSH Kenya	£9,811
Livelihoods project Nepal	£40,000
IN Kenya Support Costs	£24,956
IN UK Infrastructure and IT	£15,000
Czech Schools Workers	£7,500
Total designated	£141,783

The trustees are satisfied that all major risks have been reviewed and procedures put in place to mitigate against those risks. Whilst procedures can mitigate against major risks, the trustees are aware that they cannot provide absolute assurance against those risks. The trustees recognise the importance of reviewing the risks associated with the charity and will review major risks on a regular basis.

Restricted reserves at year end were £293,239 as detailed in Note 10. The trustees are satisfied with the position of reserves.

The charity principally raises funds for current projects and the majority of the funds are therefore only held for a relatively short time pending remittance overseas as projects proceed. Funds are therefore held on a combination of deposit accounts. Interest earned on deposits has continued to be affected by the low interest rates prevailing.

PRINCIPAL RISKS AND RELATED MATTERS

The trustees of the charity are responsible for the management of the risks faced by the charity. Detailed consideration of risk is delegated to the National Director and a Resources Group, which are accountable to the trustees and is reviewed quarterly. Risks are identified during the review and are monitored and controlled on an on-going basis.



ORGANISATIONAL STRUCTURE

STRUCTURE, GOVERNANCE AND MANAGEMENT

International Needs UK was established as a Charitable Incorporated Organisation on 2 November 2017. On 31 December 2017 it assumed, by way of transfer, all the assets and liabilities of the UK charity registered number 1010597 “Inter-National Needs Network” and began operating on 1 January 2018.

The Charity is registered with the Charity Commission and is accepted by HM Revenue & Customs as being exempt from tax under the provisions of section 505(1) Income and Corporation Taxes Act 1988.

The Charity is the representative body in the UK of International Needs Incorporated (IN Inc.) which is a Charitable Society under New Zealand law and is the umbrella international organisation to which all individual IN country members are affiliated. There are presently 17 designated IN Global Partners who define their co-relationship by a Covenant of Partnership. Each Global Partner is constituted as an autonomous national body in its own country with its own governing Board of Trustees. Global Partners assume the responsibility of ownership of the international aspect of IN. This includes providing delegates to the biennial IN International Congress.

The IN Congress is the governing body of IN as outlined in its Constitution. The purpose of the IN Congress is to maintain and adjust the standards by which IN is governed, including strategic planning, policies, and guides to practice. The operations of IN worldwide are co-ordinated by an Executive Committee appointed by Congress.

The Charity is a Global Partner of IN. In addition to working with the other Global Partners, it also supports smaller affiliated organisations operating under the IN brand.

The National Director is responsible for developing the work of the Charity in the UK and increasing awareness of the issues being addressed by the Charity, helping to develop partnerships between

supporters in the UK and operational ministry programmes and raising support from churches and individuals as well as other entities and grant making trusts. This work is carried out under the guidance and control of the Trustees.

The Trustees met, as a full body, 3 times in 2020 and the subcommittees Resources Group and Projects Group met on three occasions each. These two additional groups were set up to assist with the running of the Charity. Both groups have written terms of reference and serve the Charity through the giving of advice and guidance to the National Director and staff. The Projects Group is concerned with all aspects of managing, funding and accounting for programmes; the Resources Group deals inter alia with HR and Finance matters.

STATEMENT OF TRUSTEES RESPONSIBILITY

The Trustees are responsible for preparing the Trustees Report and the Annual Accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution require the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;



- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for ensuring that proper accounting records are kept which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Charitable Incorporated Organisation's auditor is unaware;
- they have taken all steps required to ensure that they are aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Recruitment and training of Trustees

The Charity does not have any formal induction or training for new Trustees but all Trustees are provided with the Charity Trustees Responsibilities booklet published by the Charity Commission.

Remuneration of Senior Staff

Remuneration of the National Director is scrutinised by the Resources Group and agreed by trustees. No employee is paid more than £60,000 per annum and employees receive no employee benefits other than their salary and pension contributions.

Management

Responsibility for day-to-day operations and the leadership of the paid and volunteer team is delegated to the National Director and staff team. The National Director is responsible for all day to day decisions affecting the Charity. Decisions of a strategic or directional nature, including the employment of the senior staff, remain the responsibility of the Trustees.

The Trustees keep up to date with charity regulation through reports from the National Director and staff team which is presented as part of the main agenda in Trustees' meetings. Trustees are expected to share knowledge and best practice where possible at these meetings.

The Charity has no subsidiaries. Donations from related parties totalled £43,599. There were no payments to related parties. The Trustees give their time voluntarily and receive no benefits from the Charity.

The operational work of the Charity is carried out by 12 Individuals, comprising 7 paid staff and 5 volunteers.

AUDITORS

The auditors, Bennewith 2018 Ltd, Chartered Accountants, have indicated their willingness to continue in office and a resolution that they be re-appointed will be proposed at the Annual General Meeting.

Preparation of the accounts

The accounts have been prepared under the SORP 2015, FRS 102 and on a going concern basis.

Public Benefit

The Trustees have had regard to the Charity Commission's guidance on public benefit and are satisfied that the Charity meets the public benefit requirement.

Going Concern

There are no material uncertainties of which the Trustees are aware that affect the charity's ability to continue as a going concern.



FUTURE PLANS AND GOALS 2021

Our fundraising and programme plan for 2021 is summarised as “A year of Perseverance”.

“And let us not grow weary while doing good, for in due season we shall reap if we do not lose heart. Therefore, as we have opportunity, let us do good to all, especially to those who are of the household of faith” (Galatians 6: 9-10 NIV)

Our partners have persevered in their efforts to adapt and shape their strategies in implementing development projects. They have made tremendous efforts in bringing relief and persevering through restrictions and economic challenge to ensure the most vulnerable are cared for and the ongoing investment in development projects has not been lost. Our donors and supporters have persevered through this year in adapting and we have seen the benefit of increased giving from core supporters despite the economic challenges presented through lockdown. Through strong partnership and collaboration, International Needs continue to persevere through challenging times to realise positive outcomes for partners as they support families in their programmes. Many new steps are still being taken towards creating sustainable futures for families in the world’s poorest communities. Our supporters should be encouraged to by the tremendous impact being made from the funds they have donated to support vulnerable families.

Programme changes have been made by all our partners and the International Needs Network has continually reviewed its plans in order to meet the new challenges and anticipate the further change ahead in 2022 towards, we pray, a post pandemic world. Fundraising plans have had to be significantly changed and revisions made to adapt to the ongoing situation produced by the pandemic. If necessary, new emergency appeals will be launched to support families in hardship from the overwhelming economic shock caused by ongoing social lockdowns. We recognise the possible need to balance our response to any emergency aid with maintaining our longer-term community development programmes.



Approved by order of the board of Trustees on

27/8/21 **and signed on its behalf by:**

Wendy Riches

Wendy Riches, Chairman of Trustees



AUDIT REPORT

Opinion

We have audited the financial statements of International Needs UK (the ‘charitable company’) for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In my opinion the financial statements:

- give a true and fair view of the state of the charitable company’s affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors’ responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees’ use of the going

concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

We do not believe that COVID has a detrimental effect on going concern due to the high level of reserves and consistent support from donors during this period.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



AUDIT REPORT

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from

material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We assessed the risks of material misstatement in respect of fraud as follows:

- Enquiries made of management and those charged with governance
- Analytical procedures were used to identify if there were any unusual or unexpected relationships
- Discussions with management to identify any fraud risk factors of related party relationships and transactions



AUDIT REPORT

Our responsibilities for the audit of the financial statements (continued)

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above.

Enquiries were made of management and those charged with governance. We corroborated our enquiries through the review of Board minutes and other papers provided. There was no contradictory evidence.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach. We tested year end journals as well as journal entries throughout the year. There were no transactions identified outside the normal course of business.

Based on the results of our risk assessment we designed our audit procedures to identify and to address material misstatements in relation to fraud. We incorporated an element of unpredictability in the selection of the nature, timing, and extent of audit procedures.

Where transactions meeting risk criteria were identified, we carried out further work such as additional testing to source information.

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

Use of my report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

A J Bennewith FCA, FCPA, FFA, FFTA, FIPA, DChA,
FRSA (Senior Statutory Auditor)
for and on behalf of Bennewith 2018 Limited
(Statutory Auditors)
3 Wey Court, Mary Road, Guildford, Surrey, GU1 4QU

Date: 31 August 2021

Annual Accounts**Statement of Financial Activities
For the year ended 31 December 2020**

	Note	Unrestricted funds	Restricted funds	Total Funds 2020	Total funds 2019
		£	£	£	£
Income					
Donations and legacies	2a	65,042	835,467	900,509	978,665
Charitable activities		-	26,760	26,760	70,302
Investments		343	-	343	687
Other Income	2b	3,505	-	3,505	-
		65,385	862,227	931,117	1,049,654
Expenditure					
	4&5				
Raising funds		53,442	-	53,442	49,486
Charitable activities		186,264	648,831	835,095	876,383
		236,201	648,831	888,537	925,869
Net income/(expenditure) before transfers		(170,816)	213,396	42,580	123,785
Transfers between funds	10	204,403	(204,403)	-	-
Net Income		33,587	8,993	42,580	123,785
Reconciliation in Funds					
Net movement in funds		33,587	8,993	42,580	123,785
Funds brought forward		257,270	284,246	541,516	417,731
Total funds carried forward	10 & 11	290,857	293,239	584,096	541,516

There were no recognised gains and losses in the period other than those shown above.
All of the above results are derived from continuing activities.

The notes on pages 27-38 form part of these financial statements.

Balance Sheet
As at 31 December 2020

	Note	Unrestricted funds	Restricted funds	Total Funds 2020	Total funds 2019
		£	£	£	£
Fixed assets					
Tangible assets	6	1,179	-	1,179	1,931
		1,179	-	1,179	1,931
Current assets					
Stock		678	-	678	-
Debtors	7	14,145	23,126	37,271	51,385
Cash at bank	8	284,229	270,113	554,342	522,617
		299,052	293,239	592,291	574,002
Creditors: amounts falling due within one year	9	(9,374)	-	(9,374)	(34,417)
Net current assets		289,678	293,239	582,917	539,585
Net assets		290,857	293,239	584,096	541,516
Represented by:					
Reserves		290,857	293,239	584,096	541,516

The notes on pages 27-38 form part of these financial statements.

These accounts have been prepared in accordance with FRS 102 and the Charities SORP FRS 102.

These financial statements were approved, and authorised for issue, by the board on 27/8/21 and signed on their behalf by:

Wendy Riches
 Chair of Trustees
 Charity Number 1175526

Statement of Cashflows
For the year ended 31 December 2020

	Note	Total 2020 £	Total 2019 £
Cashflows from operating activities:			
Net cash provided by operating activities	8a	31,382	121,179
Cashflows from investing activities:			
Interest from activities		343	687
Change in cash and cash equivalents in the reporting period		31,725	121,866
Cash and cash equivalents brought forward		522,617	400,751
Cash and cash equivalents at end of the reporting period	8b	554,342	522,617

Notes to the Annual Accounts

For the year ended 31 December 2020

1. Accounting Policies

Basis of preparing the financial statements

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Taxation

The Charity is exempt from tax on its charitable activities.

Income

Gifts and donations are normally accounted for when received. Amounts due from HM Revenue & Customs in respect of donations under Deed of Covenant and Gift Aid are accounted for in the same period as the related donation. Grants from other charitable bodies are normally accounted for when received. However, credit is also taken for significant grants and other donations which have been committed but not yet received in respect of an accounting period, provided that the Charity has received unconditional confirmation of such grants and donations. Legacies are accounted for when the Charity has received unconditional confirmation of the amount payable. Income in respect of fundraising events and overseas visits is accounted for at the date of the relevant event.

Deposit interest is accounted for when received.

Where income has been received in respect of events occurring after the balance sheet date, it is treated as deferred income and included with creditors.

Donated assets and services (other than voluntary workers) are accounted for at a notional market value estimated by the Trustees.

Income allocation

Amounts received which are specified by donors as being for a particular purpose are credited to restricted funds for those purposes.

Amounts for which no designation is specified by the donor are credited to unrestricted funds and allocated at the discretion of the Trustees as appropriate from time to time.

Interest earned on funds held is credited to unrestricted funds.

In order to provide a fair allocation to each operational ministry of the expenses incurred in the UK of supporting the operational ministries abroad as well as running and developing the Charity in accordance with its objectives, a percentage of voluntary income, whether restricted or unrestricted, is transferred to a separate designated fund for that purpose. In addition, bank deposit interest is utilised towards defraying such expenses.

Notes to the Annual Accounts (continued)

For the year ended 31 December 2020

Expenditure

Expenditure is accounted for on the accruals basis.

Expenditure directly incurred in developing major new initiatives for which the related income will be received in subsequent years or in respect of events occurring after the balance sheet date is deferred and charged to the statement of financial affairs in the period in which the related income is received.

Support costs allocation

Support costs specifically attributable to ministry support and activities for generating funds are allocated to those headings. Where costs cannot be directly attributed, they have been allocated on a basis shown in Notes 4 & 5.

All support costs are charged to the designated fund set aside for that purpose, except for amounts charged against any restricted funds to cover the costs incurred in managing the projects from the UK. Any expenses incurred in excess of the amounts available from restricted and designated funds are charged against unrestricted funds.

Support of operational ministries – Restricted funds.

Any balance on restricted funds at year end are held in restricted accounts and will be used in subsequent years to support the work for which the funds were given. These funds are detailed in Note 10 of the Financial Statements.

Support Costs

This comprises the cost of support aimed at developing the capability of ministry partners and of supporting, monitoring and evaluating the grants to, and operational programmes of, ministry partners.

Expenditure on raising funds

This comprises direct expenditure and associated support costs, incurred in respect of fundraising events and similar activities aimed at raising support in the UK for the work of the International Needs Network worldwide.

Pension Contributions

The Charity operates a defined contribution pension scheme. Contributions payable to the pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Fixed assets and Depreciation

Assets over £300 are capitalised. Depreciation is charged on the cost of tangible fixed assets (notional cost of donated assets) at the following annual rates in order to write these off over their estimated useful lives.

Computer equipment	- 25% on a straight-line basis
Computer software	- 33% on a straight-line basis
Office equipment	- 20% on a straight-line basis
Furniture and fittings	- 12.5% on a straight-line basis

Notes to the Annual Accounts (continued)
For the year ended 31 December 2020

2. Donations and legacies

	Note	Unrestricted funds	Restricted funds	Total Funds 2020	Total funds 2019
		£	£	£	£
Individuals		35,053	142,634	177,687	314,203
IN Family		26,806	455,204	482,010	444,466
Trusts	3a	-	102,977	102,977	65,159
Companies	3b	-	47,743	47,743	56,540
Companies (Gifts in kind)	3b	-	-	-	11,192
Churches		2,183	57,197	59,380	47,331
Community Groups		1,000	4,280	5,280	-
Legacies		-	-	-	20,050
Events		-	7,263	7,263	16,963
Schools		-	18,169	18,169	2,761
		65,042	835,467	900,509	978,665

2b. Other Income

	Note	Unrestricted funds	Restricted funds	Total Funds 2020	Total funds 2019
		£	£	£	£
Job Retention Scheme		3,505	-	3,505	-
		3,505	-	3,505	-

Notes to the Annual Accounts (continued)
For the year ended 31 December 2020

3a. Donations from Trusts

	Unrestricted funds	Restricted funds	Total funds 2020	Total funds 2019
	£	£	£	£
Within donations (note 2)				
The Allan & Nesta Ferguson Charitable Settlement	-	25,000	25,000	-
The Bishop Radford Trust	-	20,000	20,000	15,000
British Foreign Schools Society	-	7,807	7,807	15,615
Childs Charitable Trust	-	6,000	6,000	2,000
Deo Gloria Trust	-	3,050	3,050	-
Souter Charitable Trust	-	3,000	3,000	2,000
Anthony Scholefield Foundation	-	2,500	2,500	-
Make My Day Better	-	2,000	2,000	12,000
St. James Place Foundation	-	-	-	9,194
Tyneholme Charitable Trust	-	5,070	5,070	3,000
The Beatrice Laing Charitable Trust	-	-	-	3,000
Other donations	-	28,550	28,550	3,350
Total Grants	-	102,977	102,977	65,159

3b. Donations from Companies

	Unrestricted funds	Restricted funds	Total Funds 2020	Total funds 2019
	£	£	£	£
Ogilvy & Mather Group UK	-	31,935	31,935	42,050
Ogilvy & Mather Group UK - Gifts in Kind	-	-	-	11,192
Maddox & Maddox Ltd	-	3,150	3,150	-
Croydon Symphony Orchestra	-	3,004	3,004	-
Overmould Limited	-	3,000	3,000	-
Combines Test Solutions	-	3,000	3,000	-
Intec	-	-	-	8,400
PI Consulting	-	-	-	5,000
Other company donations under £2,000	-	3,654	3,654	1,090
	-	47,743	47,743	67,732

Notes to the Annual Accounts (continued)

For the year ended 31 December 2020

4a. Total expenditure

	Note	Unrestricted funds	Restricted funds	Total Funds 2020	Total funds 2019
		£	£	£	£
Charitable activities					
Direct Costs		1,034	648,831	649,865	692,045
Support Costs	4b	185,230	-	185,230	184,338
		186,264	648,831	835,095	876,383
Raising funds					
Direct Costs		6,408	-	6,408	5,317
Support Costs	4b	47,034	-	47,034	44,169
		53,442	-	53,442	49,486

Expenditure for the period includes:	Charitable activities	Raising funds	Total Funds 2020	Total funds 2019
	£	£	£	£
Depreciation	602	150	752	622
Auditors' remuneration audit services	4224	1,056	5,280	5,040
Premises and office costs	19,496	4,874	24,370	31,799

4b. Support Costs

	Charitable activities	Raising funds	Total Funds 2020	Total funds 2019
	£	£	£	£
Staff costs	132,242	33,787	166,029	160,915
Other employment costs	3,867	967	4,834	56
Premises	19,496	4,874	24,370	31,799
Communications	16,886	4,222	21,108	18,954
International Needs Network fee	5,658	1,414	7,072	6,287
Governance	4,817	1,204	6,021	8,049
Travel to projects	-	-	-	2,298
Bank charges	2,264	566	2,830	149
	185,230	47,034	232,264	228,507

Notes to the Annual Accounts (continued)

For the year ended 31 December 2020

5. Staff costs

	2020	2019
	£	£
Salaries	152,905	146,967
Social security costs	8,751	9,849
Pensions	4,373	4,099
	<u>166,029</u>	<u>160,915</u>

The average number of employees during the period was

Full time	2	2
Part time	5	5
	<u>7</u>	<u>7</u>

No member of staff was paid more than £60,000 per annum in 2020 or 2019

Key Management

Costs of Key Management Personnel were £50,871 (2019: £49,603) broken down as follows:

	2020	2019
	£	£
Salaries	44,587	43,497
Social security costs	4,946	4,819
Pensions	1,338	1,287
	<u>50,871</u>	<u>49,603</u>

Notes to the Annual Accounts (continued)

For the year ended 31 December 2020

6. Fixed assets

	Office Equipment £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost				
At 31 December 2019	1,562	2,815	13,479	17,856
Additions	-	-	-	-
At 31 December 2020	1,562	2,815	13,479	17,856
Depreciation				
At 31 December 2019	1,562	2,815	11,548	15,925
Charge for the period	-	-	752	752
At 31 December 2020	1,562	2,815	12,300	16,677
Net book value				
At 31 December 2019	-	-	1,931	1,931
At 31 December 2020	-	-	1,179	1,179

7. Debtors

	Unrestricted funds £	Restricted funds £	Total Funds 2020 £	Total Funds 2019 £
Tax reclaimable on gift aid donations	1,550	22,986	24,536	24,417
Debtors	0	0	0	5,378
Accrued income	0	140	140	4,977
Deferred expenditure	0	0	0	7,815
Prepayments	12,595	0	12,595	8,798
	14,145	23,126	37,271	51,385

Notes to the Annual Accounts (continued)

For the year ended 31 December 2020

8a. Reconciliation of net income to net cashflow from operating activities

	2020	2019
	£	£
Net income for the reporting period	42,580	123,785
Adjustments for:		
Depreciation	752	622
Interest	(343)	(687)
Purchase of fixed assets	-	(2,199)
Increase in Stock	(678)	-
(Increase)/Decrease in debtors	14,114	(7,198)
(Decrease)/Increase in creditors	(25,043)	6,856
Net cash used by operating activities	31,382	121,179

8b. Analysis of cash and cash equivalents

	2020	2019
	£	£
Current account	90,655	133,276
Deposit account	368,925	344,668
Foreign exchange	94,304	44,183
Petty Cash	458	490
	554,342	522,617

9. Creditors

	Unrestricted funds	Restricted funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Tax and social security	2,383	-	2,383	3,759
Accruals	5,712	-	5,712	5,472
Deferred income (Go Global deposits)	-	-	-	24,300
Pension	848	-	848	863
Other creditors	431	-	431	23
	9,374	-	9,374	34,417

Notes to the Annual Accounts (continued)

For the year ended 31 December 2020

10a. Current Year Movement in funds

	At 01.01.20	Incoming	Outgoing	Transfers	At 31.12.20
	£	£	£	£	£
Unrestricted Funds	257,270	65,385	236,201	204,403	290,857
Restricted Funds					
BANGLADESH	1,397	9,946	7,963	(2,990)	390
BURKINA FASO	23,996	55,542	43,639	(16,670)	19,229
CZECH REPUBLIC	-	1,020	7,781	6,761	-
DOMINICAN REPUBLIC	3,938	11,454	8,554	(1,758)	5,080
DR CONGO	1,985	7,106	3,549	(3,472)	2,070
EGYPT	22,936	22,712	16,887	(6,814)	21,947
GHANA	28,860	38,581	27,951	(11,574)	27,916
INDIA	5,730	6,374	9,361	(1,924)	819
KENYA	26,332	149,532	124,337	(14,943)	36,584
NEPAL	6,651	82,314	80,519	(3,546)	4,900
PHILIPPINES	-	1,250	936	(314)	-
SLOVAKIA	-	1,005	869	(136)	-
SRI LANKA	-	345	76	(103)	166
UGANDA	104,135	324,897	270,029	(84,466)	74,537
VIETNAM	2,427	360	691	(109)	1,987
ZAMBIA	941	2,380	1,664	(714)	943
OTHER RESTRICTED	54,918	147,409	44,025	(61,631)	96,671
Total restricted funds	284,246	862,227	648,831	(204,403)	293,239
Total Funds	541,516	927,612	885,032	-	584,096

Notes to the Annual Accounts (continued)
For the year ended 31 December 2020

10 b. Comparative for movement in Funds

	At 01.01.19	Incoming	Outgoing	Transfers	At 31.12.19
	£	£	£	£	£
Unrestricted Funds	207,366	57,680	235,368	227,592	257,270
Restricted Funds					
BANGLADESH	1,509	11,551	8,334	(3,329)	1,397
BURKINA FASO	9,735	61,407	30,204	(16,942)	23,996
CZECH REPUBLIC	0	1,905	7,877	5,972	0
DOMINICAN REPUBLIC	4,203	12,738	9,328	(3,675)	3,938
DR CONGO	1,529	4,483	2,722	(1,305)	1,985
EGYPT	17,232	35,029	19,525	(9,800)	22,936
GHANA	26,744	41,610	27,494	(12,000)	28,860
INDIA	6,411	10,350	8,297	(2,734)	5,730
KENYA	28,489	161,950	122,275	(41,832)	26,332
NEPAL	7,660	126,443	130,104	2,652	6,651
PHILIPPINES	0	1,500	1,183	(317)	0
SLOVAKIA	124	165	271	(18)	0
SRI LANKA	6,971	280	8,486	1,235	0
UGANDA	62,880	472,719	303,653	(127,811)	104,135
VIETNAM	1,585	2,100	664	(594)	2,427
ZAMBIA	956	3,102	2,213	(904)	941
OTHER RESTRICTED	34,337	44,642	7,871	(16,190)	54,918
Total restricted funds	210,365	991,974	690,501	(227,592)	284,246
Total Funds	417,731	1,049,654	925,869	-	541,516

Restricted funds represent donations restricted by a funder or donor for a specific project. Please refer to the Trustees Report for an explanation of the above funds.

Notes to the Annual Accounts (continued)

For the year ended 31 December 2020

Transfers between funds

The transfers between funds represent a **transfer of expenditure** for support costs, from unrestricted to restricted, for each country listed. This charge covers all project management from the UK, together with UK office costs such as Finance, HR and Communications with supporters. The charge also covers the costs of raising funds for each project in the UK.

The transfers also include a **transfer of income** for projects where there is not enough restricted income to cover the cost of the project. These projects are covered from unrestricted funds, normally having been designated the year before.

11. Net assets by fund

	Unrestricted Fund £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Fixed assets	1,179	-	1,179	1,931
Current assets	299,052	293,239	592,291	574,002
Current liabilities	9,374	-	9,374	(34,417)
	290,857	293,239	584,096	541,516

12. Future commitments

At 31 December 2020 the Charity had annual commitments under operating leases as follows:

	Land & buildings £	Office equipment £	Total 2020 £	Total 2019 £
Within one year	17,775	2,055	19,830	19,830
Within 2-5 years	17,775	4,498	22,273	41,716
More than 5 years	-	-	-	-
Total	35,550	6,553	42,103	61,546

13. Transactions with Trustees

No Trustee received any remuneration in 2020 or 2019. No trustees received expenses in 2020 (2019: £44.20 travel costs).

Notes to the Annual Accounts (continued)
For the year ended 31 December 2020

14. Related party transactions

Donations from related parties totalled £43,599 (2019: £50,032). Payments to related parties nil (2019: nil)

15. SOFA Comparatives 2019

	Note	Unrestricted funds	Restricted funds	Total Funds 2019	Total funds 2018
		£	£	£	£
Income					
Donations and legacies	2	56,993	921,672	978,665	835,817
Charitable activities		-	70,302	70,302	93,422
Investments		687	-	687	357
		57,680	991,974	1,049,654	929,596
Expenditure					
	4&5				
Raising funds		49,486	-	49,486	57,742
Charitable activities		185,882	690,501	876,383	855,774
		235,368	690,501	925,869	913,516
Net income/(expenditure) before transfers		(177,688)	301,473	123,785	16,080
Transfers between funds	10	227,592	(227,592)	-	-
Net Income		49,904	73,881	123,785	16,080
Reconciliation in Funds					
Net movement in funds		49,904	73,881	123,785	16,080
Funds brought forward		207,366	210,365	417,431	401,651
Total funds carried forward	10 & 11	257,270	284,246	541,216	417,731

