



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

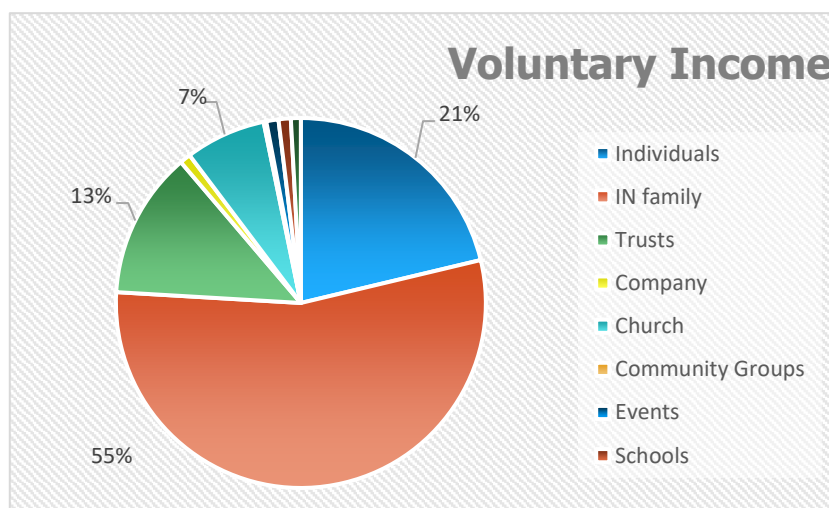
Financial Review

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.

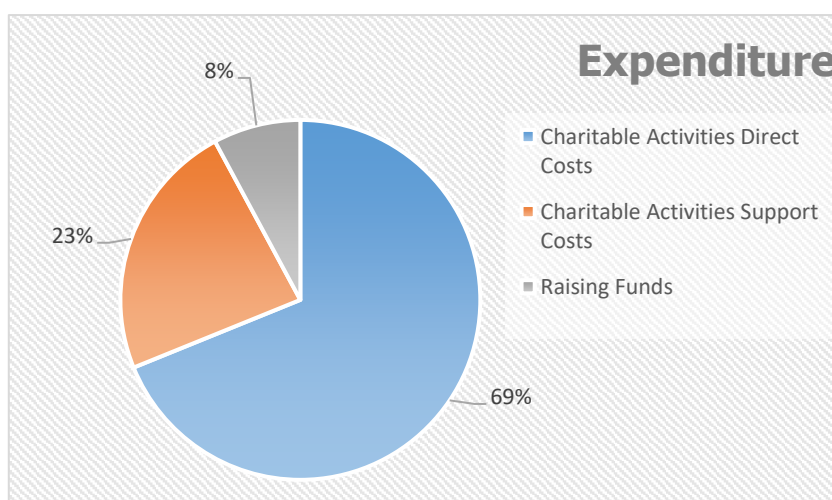


Expenditure

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.

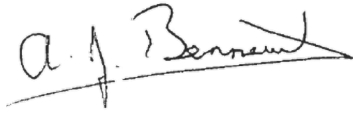
Where transaction meeting risk criteria were identified, we carried out further work such as additional testing to source information.

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 long horizontal stroke extending to the right.

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
		1,408	-	1,408	1,179
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
		291,411	400,079	691,490	592,291
Creditors: amounts falling due within one year	9	(13,851)	(750)	(14,601)	(9,374)
Net current assets		277,560	399,329	676,889	582,917
Net assets		278,968	399,329	678,297	584,096
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:					
		£	£	£	£
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	-
	68,890	862,227	931,117	1,049,654
Expenditure				
Raising funds	53,442	-	53,442	49,486
Charitable activities	186,264	648,831	835,095	876,383
	239,706	648,831	888,537	925,869
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