



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.



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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).



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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

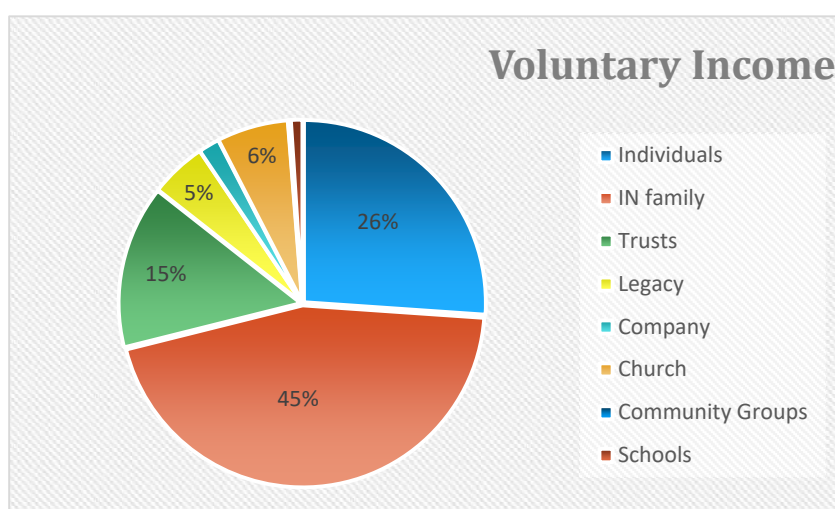
Financial Review

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.

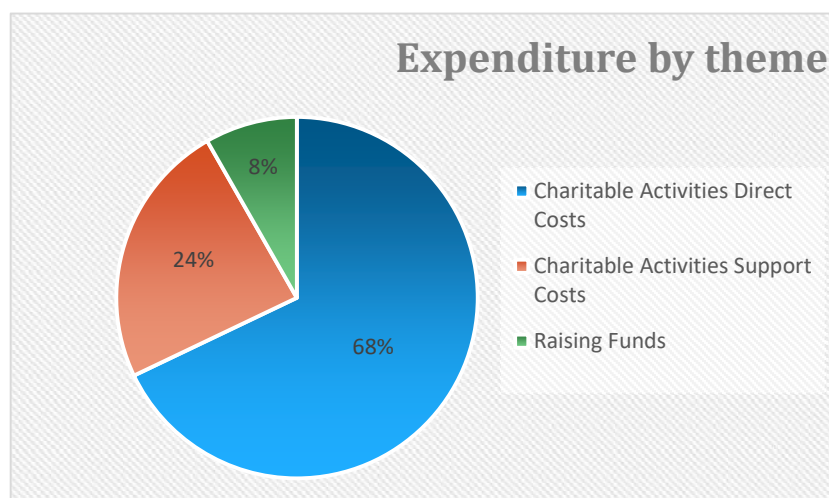


Expenditure

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.	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	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	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:

A handwritten signature in black ink, appearing to be 'Euan Menzies', with a horizontal line drawn through the middle of the signature.

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.

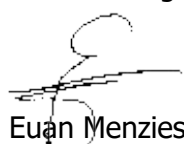
**International Needs UK
Balance Sheet
As at 31 December 2022**

	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	<u>240,567</u>	<u>180,020</u>
		<u>926,545</u>	<u>709,616</u>
Raising funds			
Direct Costs		23,772	3,098
Support Costs	4b	<u>59,785</u>	<u>60,855</u>
		<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
	<u>58,630</u>	<u>53,417</u>

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	<u>1,562</u>	<u>2,815</u>	<u>18,851</u>	<u>23,228</u>
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	<u>1,562</u>	<u>2,815</u>	<u>14,337</u>	<u>18,714</u>
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	-
	50,754	33,201

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	(9,490)	104,485

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
	658,059	657,950

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
	24,994	14,601

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	399,329	892,130	(922,905)	54,613	423,167
Total Funds	678,297	1,020,769	(1,010,102)	-	688,964

International Needs UK
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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)
	265,797	423,167	688,964	678,297

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)
	278,968	399,329	678,297

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	4,443	2,831	7,274	26,716

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
		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