



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

Registered Charity Number 1175526



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Legal & Administrative Details

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

Introduction from the Trustees

Dear supporters and Friends of International Needs UK

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

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

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

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

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

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



Tony Tyrrell
Chair of Trustees
International Needs UK

Vision

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

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

Mission

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

We do this by:

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

Values

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

Objectives

The objects of the Charity for the public benefit are:

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

Danny Morris, Executive Director

Dear Friends and Supporters,

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

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

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

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

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

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

Danny Morris
International Needs UK

Project Impact - performance

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

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

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

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

Education



Income: £512,859

Expenditure: £435,909

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

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

INGAP Programme Dominican Republic

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

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

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

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



Livelihoods



Income: £142,273 Expenditure: £92,749

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



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

Water



Income: £49,707 Expenditure: £51,310



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

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

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

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



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

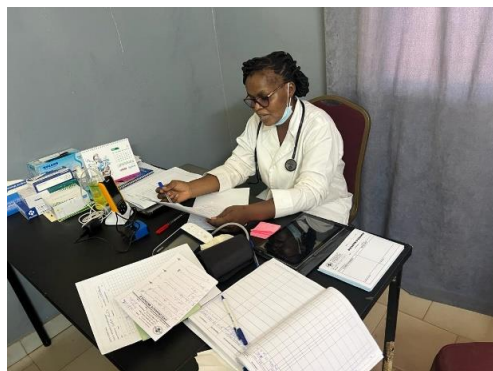
The Sri Lanka team decided to separate the plan into two parts – constructing a borehole which would provide high-quality drinking water, albeit in relatively small quantities, and building three dug wells which would provide a large amount of water for agriculture, although this would not be of sufficiently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

Health



Income: £49,722 Expenditure: £29,917

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



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

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

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

Church Support



Income: £16,518 Expenditure: £33,824

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

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

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

Emergency Relief



Income: £41,583 Expenditure: £92,153



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

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

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

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

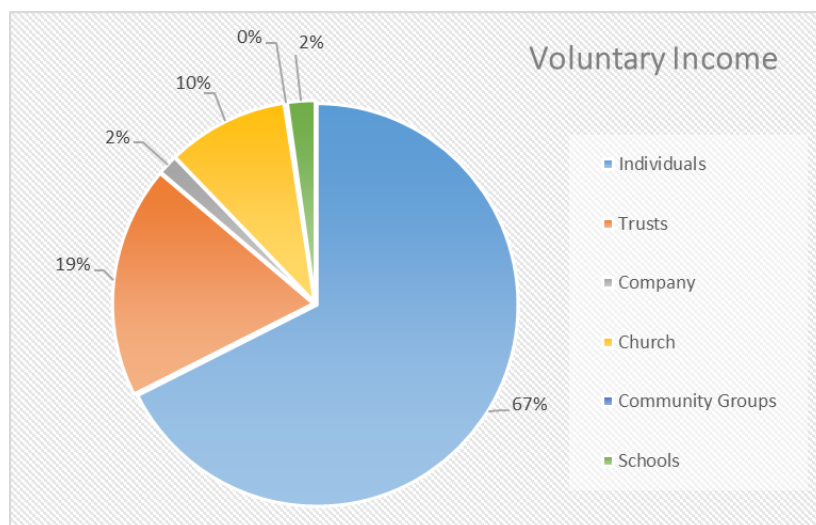
Financial Review

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

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

Income

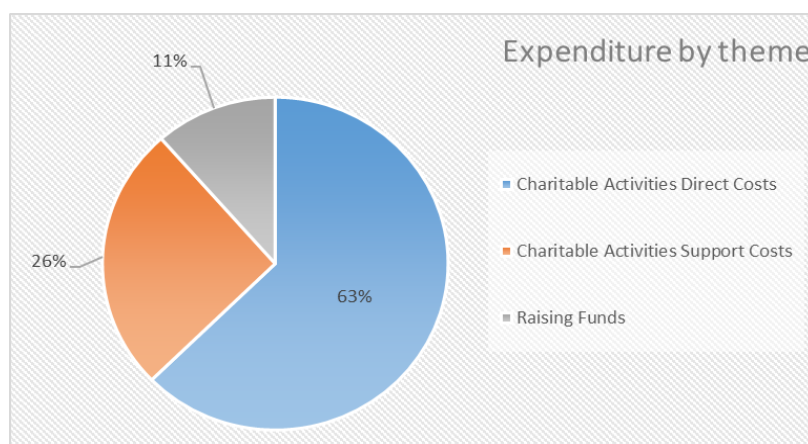
Total Voluntary (fundraised) Income for the year was £944,454 with 67% coming from Individuals in the form of regular giving and individuals responding to needs and appeals throughout the year. We raised 19% of our income from Charitable Trusts and Foundations and the remainder from Churches, Schools,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



Expenditure

Total expenditure for 2023 was £1,006,930

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



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

Fundraising Statement

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

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

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

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

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

Grant making Policy

Grant are made using the following criteria:

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

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

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

Reserves Policy

Unrestricted reserves at year end were £230,939.

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

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

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

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

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

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

Funds are held on a combination of deposit accounts.

The Trustees are satisfied with the position of reserves.

Principal Risks and Related Matters

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

Principal risks identified in the year are as follows:

Area	Risk	Impact	Mitigation
Fundraising	Income vulnerability from high inflation and global recession from Ukraine conflict	Changes in behaviour from donors/donations from higher cost of living. In worst scenario, INUK may need to significantly restructure its cost base and reduce its support for overseas projects.	1) Longer term plans being put in place to strengthen existing income streams & identify diversification opportunities 2) Maintain adequate reserves to counter shorter term issues 3) Adjusted working model - more hybrid working and smaller office 4) Added one General FR role, with additional maternity cover in place for Trust fundraising.
Overseas Activities	Higher inflation may affect all programmes, particularly the administrative costs of projects at this time	Projects become too costly to continue on current budgets, some projects will need to be shut down, INUK lose pledges and grants from trusts and individuals	1) Review details in Projects Meeting 2) All projects to be calibrated with and estimated % project price increase over project duration 3) Increasing project expenditure also built into income best and worst case scenarios 4) Countries putting in place revised annual project budgets to address volatility in budgets and exchange rates.
Overseas Activities	Mission or project failure due to incompetence or corruption or board collapse	Reputation risk / Donor loss / Income Reduction	1) New programme management schedule in place 2) Traffic light system put on current projects. 3) Renew Bilateral and MOUs with all partners, working in line with global office for partner improvements
Overseas Activities	Safeguarding failure risking children of projects from sexual predators / safeguarding in the UK	Impact on victims is significant and life changing. Reputational risk, Loss of Support and major donors / trusts & legal action against INUK in worst case	1) New overarching safeguarding policy with code of conduct being constructed and agreed with all trustees and staff 2) DBS checks as standard for all trip attendees on Go Global trips. 3) Taking references for all GoGlobals and comprehensive application process 4) Child protection policy implemented in the UK office and one team member trained on safeguarding / knowing the UK policy / briefing at events that include child protection. 5.) Need to discuss with Network for overall Safeguarding in Countries.

Organisational Structure

Structure, Governance and Management

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

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

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

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

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

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

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

Recruitment and training of Trustees

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

Remuneration of Senior Staff

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

Related Parties

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

Management

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

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

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

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

Preparation of the accounts

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

Public Benefit

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

Going Concern

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

Statement of Trustees Responsibility

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

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

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

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

In so far as the Trustees are aware:

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

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

Future Plans and Goals 2024

Project Focus 2024

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

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

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

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

Revenue Growth

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

Organisation Culture

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

Community Engagement

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

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

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

Tony Tyrrell, Chair of Trustees

Audit Report

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

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

Use of our report

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



26/06/2024

Begbies
Chartered Accountants
Statutory Auditors

9 Bonhill Street
London
EC2A 4DJ
2024

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

Annual Accounts

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

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

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

All of the above results and derived from continuing activities.

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

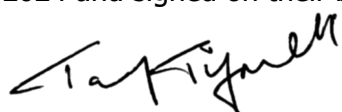
**International Needs UK
Balance Sheet
As at 31 December 2023**

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

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

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

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



Tony Tyrrell, Chair of Trustees
Charity Number 1175526

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

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

The charity had no net debt in 2023 or 2022

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

1. Accounting Policies

Basis of preparing the financial statements

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

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

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

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

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

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

Taxation

The Charity is exempt from tax on its charitable activities.

Income

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

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

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

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

Income allocation

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

Interest earned on funds held is credited to unrestricted funds.

Grants

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

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

Expenditure

Expenditure is accounted for on the accrual basis.

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

Restricted funds.

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

Designated funds.

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

Support Costs

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

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

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

Support costs allocation

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

Expenditure on raising funds

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

Pension Contributions

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

Fixed assets and Depreciation

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

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

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

2. Donations and Legacies

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

3a. Donations from Trusts

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

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

3b. Donations from Companies

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

4a. Total Expenditure

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

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

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

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

Expenditure for the comparative period includes:

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

4b. Support costs

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

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

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

4c. Prior Year Support costs

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

5. Staff Costs

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

The average number of employees during the period was

Full time	4	2
Part time	4	5
	8	7

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

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

Key Management

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

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

6. Fixed Assets

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

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

7. Debtors

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

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

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

8b. Analysis of Cash and Cash Equivalents

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

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

9. Creditors

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

10a. Current Year Movement in Funds

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

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

10b. Comparative for Movement in Funds

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

Note on restricted funds:

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

Note on designated funds:

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

Transfers between funds:

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

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For the year ended 31 December 2023

11a. Net Assets by Fund

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

11b. Net Assets by Fund Comparative

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

12. Future Commitments

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

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

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For the year ended 31 December 2023

13. Transactions with Trustees

No Trustee received any remuneration in 2023 or 2022.

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

14. Related Party Transactions

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

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

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

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

International Needs UK
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For the year ended 31 December 2023

15. Statement of Financial Activities Comparatives 2022

		Unrestricted funds	Restricted funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income					
Donations and legacies	2a	115,721	890,991	1,006,712	867,732
Charitable activities		-	-	-	-
Investments		153	1,139	1,292	38
		115,874	892,130	1,008,004	867,770
Expenditure					
	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