



International Needs UK

Annual Report and Accounts

Year Ended 31 December 2024

Registered Charity Number 1175526



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Legal & Administrative Details

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

Introduction from the Trustees

Dear supporters and Friends of International Needs UK

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

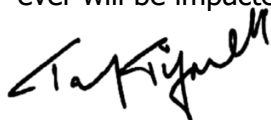
Whilst we rejoice at the income figure what is really important, of course, is the impact this has had on the lives of people. Lives that are changed both physically and spiritually, through education, support for livelihoods, the provision of safe water supplies and health facilities, support for churches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

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

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

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

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



Tony Tyrrell
Chair of Trustees
International Needs UK

Vision

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

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

Mission

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

We do this by:

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

Values

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

Objectives

The objects of the Charity for the public benefit are:

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

Danny Morris, Executive Director

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

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

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

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

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

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

Danny Morris, International Needs UK

Project Impact - performance

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

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

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



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



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

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



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



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

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

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



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

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

Stories of hope

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

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



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

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

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

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

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



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

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

Financial Review

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

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

Income

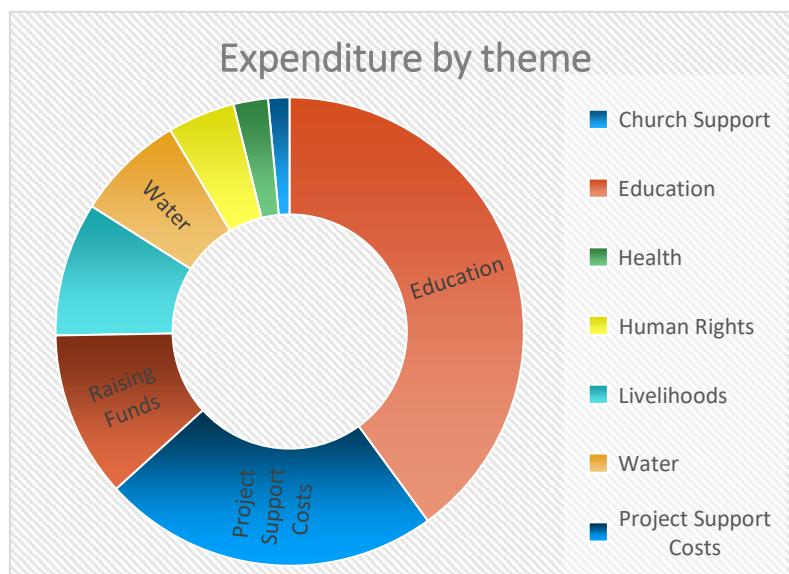
Total Voluntary (fundraised) Income for the year was £979,672 with 67% coming from Individuals in the form of regular giving and individuals responding to needs and appeals throughout the year. We raised 22% of our income from Charitable Trusts and Foundations and the remainder from Churches, Schools,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

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

Expenditure

Total expenditure for 2024 was £1,185,352

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



Fundraising Statement

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

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

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

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

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

Grant making Policy

Grant are made using the following criteria:

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

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

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

Reserves Policy

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

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

Funds are held on a combination of deposit accounts.

The Trustees are satisfied with the position of reserves.

Principal Risks and Related Matters

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

Principal risks identified in the year are as follows:

Area	Risk	Impact	Mitigation
Fundraising	Income vulnerability from high inflation and global recession from Ukraine conflict	Changes in behaviour from donors/donations from higher cost of living. In the worst case scenario, INUK may need to significantly restructure its cost base and reduce its support for overseas projects.	1) Longer term plans are being put in place to strengthen existing income streams & identify diversification opportunities 2) Maintain adequate reserves to counter shorter term issues 3) Adjusted working model - more hybrid working and smaller office 4) Added one general Fundraising role, with additional maternity cover in place for Trust fundraising.
Overseas Activities	Higher inflation may affect all programmes, particularly the administrative costs of projects at this time.	Projects become too costly to continue on current budgets and some projects will need to be shut down. INUK may lose pledges and grants from trusts and individuals	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.	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, three times in 2024 and the subcommittees - Resources Group and Projects Group - each met on three occasions. These two additional groups were set up to assist with the running of the Charity. Both groups have written terms of reference and serve the Charity through the giving of advice and guidance to the Executive Director and staff. The Projects Group is concerned with all aspects of managing, funding and accounting for programmes; the Resources Group deals inter alia with HR and Finance matters.

Recruitment and training of Trustees

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

Remuneration of Senior Staff

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

Related Parties

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

Management

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

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

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

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

Preparation of the accounts

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

Public Benefit

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

Going Concern

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

Statement of Trustees Responsibility

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

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

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

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

In so far as the Trustees are aware:

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

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

Future Plans and Goals 2025

Project Focus 2025

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

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

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

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

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

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

Revenue Growth

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

Organisation

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

Engaging with IN Supporters

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

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

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

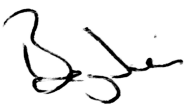
- Review of minutes of Board meetings throughout the period;
- Incorporating unpredictability into the nature, timing and/or extent of testing.
- Evaluation of the selection and application of the accounting policies chosen by the charity.
- In relation to the risk of management override of internal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

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

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

Use of our report

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



18/6/2025

Begbies
Chartered Accountants
Statutory Auditors

9 Bonhill Street
London
EC2A 4DJ
2025

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

Annual Accounts

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

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

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

All of the above results and derived from continuing activities.

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

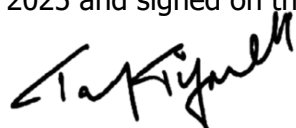
**International Needs UK
Balance Sheet
As at 31 December 2024**

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

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

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

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



Tony Tyrrell, Chair of Trustees
Charity Number 1175526

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

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

The charity had no net debt in 2024 or 2023

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

1. Accounting Policies

Basis of preparing the financial statements

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

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

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

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

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

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

Taxation

The Charity is exempt from tax on its charitable activities.

Income

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

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

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

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

Income allocation

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

Interest earned on funds held is credited to unrestricted funds.

Grants

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

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

Expenditure

Expenditure is accounted for on the accrual basis.

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

Restricted funds.

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

Designated funds.

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

Support Costs

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

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

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

Support costs allocation

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

Expenditure on raising funds

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

Pension Contributions

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

Fixed assets and Depreciation

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

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

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

2. Donations and Legacies

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

3a. Donations from Trusts

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

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

3b. Donations from Companies

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

4a. Total Expenditure

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

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

Expenditure for the comparative period includes:

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

4b. Support costs

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

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

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

4c. Prior Year Support costs

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

5. Staff Costs

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

The average number of employees during the period was

Full time	4	4
Part time	4	4
	8	8

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

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

Key Management

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

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

6. Fixed Assets

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

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

7. Debtors

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

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

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

8b. Analysis of Cash and Cash Equivalents

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

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

9. Creditors

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

10a. Current Year Movement in Funds

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

*Adjustment made to opening balances

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

10b. Comparative for Movement in Funds

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

Note on restricted funds:

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

Note on designated funds:

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

Transfers between funds:

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

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

11a. Net Assets by Fund

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

11b. Net Assets by Fund Comparative

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

12. Future Commitments

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

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

International Needs UK
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For the year ended 31 December 2024

13. Transactions with Trustees

No Trustee received any remuneration in 2024 or 2023.

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

14. Related Party Transactions

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

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

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

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

International Needs UK
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For the year ended 31 December 2024

15. Statement of Financial Activities Comparatives 2023

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