

**INTERNATIONAL CARE MINISTRIES UK**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2025**

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## INTERNATIONAL CARE MINISTRIES UK

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## INTERNATIONAL CARE MINISTRIES UK

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MAY 2025

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**Trustees** D K Sutherland, Chair  
G R W Reece-Smith  
C B Mathias  
D P Jones  
J P Raubenheimer

**Charity registered  
number** 1197204

**Principal office** Nether Hall  
Station Road  
Manningtree  
CO11 2UP

**Chief executive officer** D K Sutherland

**Bankers** HSBC UK  
69 High Street  
Sevenoaks  
Kent  
TN13 1LB

**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MAY 2025**

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The Trustees present their annual report together with the financial statements of the Charity for the year 1 June 2024 to 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

**Objectives and activities**

**a. Policies and objectives**

The object of the Charity is the prevention or relief of poverty anywhere in the world, including but not limited to the Philippines, in such ways as the charity trustees think fit from time to time, without limitation by providing grants, goods and services to individuals in need and/or to charities or other organisations working to prevent or relieve poverty. The income of the Charity must be applied solely towards the promotion of its object. The Trustees have considered the Charity Commission's guidance on public benefit, and the Charity meets the definition. ICM UK has received a material donation from a single individual donor along with multiple monthly donations from various donors in this financial year. 98.5% of the funds received in this financial year were transferred as grants to International Care Ministries Foundation Inc. ("ICMFI"), our international charitable partner, to be used as poverty alleviation program costs. There are four primary programmes which include holistic learning experience in the slum communities, provision of simple teaching materials to the parents to educate their own children, networking of local pastors in the communities to reach those in need most cost effectively and forming savings groups within the communities to reinforce the importance of savings for future needs. ICMFI is a non-stock and non-profit corporation that has been accredited in the Philippines as agencies for assistance in crisis situations and supplemental feeding.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Risk Management**

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to those major risks. This includes a Gift Acceptance Policy, Conflict of Interest Policy, Funding Distribution Policy and Safeguarding Policies.

**Achievements and performance**

**a. Plans for future periods**

The trustees are satisfied with the activities of the Charity in the financial year and are willing to continue making grants to international partners with the Charity's resources. As the mission of ICM UK is to provide help, inspire hope, and create change for those living in ultra-poverty in countries such as but not limited to the Philippines, Uganda and Guatemala, the trustees intend to direct as much resources as the Charity can to support the poverty alleviation programs and seek opportunities to expand the program to other countries. Also, the trustee will actively seek additional foundational grants and grants from institutional funders to expand the footprints of the poverty alleviation programs.

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MAY 2025**

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**Achievements and performance (continued)**

**b. Financial review**

**1) Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**2) Reserves policy**

The policy of the Trustees is to distribute available funds, as grants, in the year following their receipt. Retained reserves should therefore be minimal. At 31 May 2025 the Trust had unrestricted funds of £6,627. In accordance with the policy, the intention of the Trustees is to grant the majority of the unrestricted funds in the year 2025-2026.

**3) Financial review**

The gross income of the Charity for the year ended 31 May 2025 amounted to £20,314. During the year £20,000 was distributed by way of programme expenses and support costs were £90, resulting in a balance of £6,627 available for distribution.

**Structure, governance and management**

**a. Constitution**

International Care Ministries UK (ICM UK) is registered with the Charity Commission under registered number 1197204 and is a Charitable Incorporated Organisation (CIO) under registered number CE027694 and is administered in accordance with the constitution as signed by the Chief Development Officer on 9th March 2021. The Charity is established as a sole Member charity and the sole Member is International Care Ministries Limited (8/F, Shun On Commercial Building, 112-114 Des Voeux Road Central, Hong Kong, registered charity number IRD # 91/6537).

International Care Ministries UK was registered with the Charity Commission on 17th December 2021.

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

There must be at least three Trustees, and at least two of the total number of Trustees shall be independent trustees (being an individual who is not an employee or board member of the Member). Any person who is willing to act as a Trustee, and who would not be disqualified from acting under the provisions of clause 11, may be appointed to be a Trustee by a decision of the Member who shall serve notice in Writing on the Charity and on the individual being appointed.

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MAY 2025**

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**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and 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 Trust deed. 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.

Approved by order of the members of the board of Trustees on 12/7/2025 and signed on their behalf by:



**D K Sutherland**  
(Chair of Trustees)

INTERNATIONAL CARE MINISTRIES UK

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MAY 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>				
Donations and legacies	4	20,314	20,314	25,260
<b>Total income</b>		<b>20,314</b>	<b>20,314</b>	<b>25,260</b>
<b>Expenditure on:</b>				
Charitable activities	5	20,090	20,090	34,810
<b>Total expenditure</b>		<b>20,090</b>	<b>20,090</b>	<b>34,810</b>
<b>Net movement in funds</b>		<b>224</b>	<b>224</b>	<b>(9,550)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		6,403	6,403	15,953
Net movement in funds		224	224	(9,550)
<b>Total funds carried forward</b>		<b>6,627</b>	<b>6,627</b>	<b>6,403</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 14 form part of these financial statements.

**INTERNATIONAL CARE MINISTRIES UK**

**BALANCE SHEET  
AS AT 31 MAY 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
		-	-
<b>Current assets</b>			
Debtors	9	-	-
Cash at bank and in hand		6,627	8,623
		<u>6,627</u>	<u>8,623</u>
Creditors: amounts falling due within one year	10	-	(2,220)
		<u>6,627</u>	<u>6,403</u>
<b>Net current assets</b>		<u>6,627</u>	<u>6,403</u>
<b>Total assets less current liabilities</b>		<u>6,627</u>	<u>6,403</u>
<b>Net assets excluding pension asset</b>		<u>6,627</u>	<u>6,403</u>
<b>Total net assets</b>		<u>6,627</u>	<u>6,403</u>
<b>Charity funds</b>			
Restricted funds	11	-	-
Unrestricted funds	11	6,627	6,403
		<u>6,627</u>	<u>6,403</u>
<b>Total funds</b>		<u>6,627</u>	<u>6,403</u>

The financial statements were approved and authorised for issue by the Trustees on 12/7/2025 and signed on their behalf by:



**D K Sutherland**  
(Chair of Trustees)

The notes on pages 7 to 14 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025

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**1. General information**

International Care Ministries UK is a Charitable Incorporated Organisation registered in England and Wales. The Charity registration number is 1197204 and the registered office is Nether Hall, Station Road, Bradfield, Manningtree, CO11 2UP. The Charity is established as a sole Member charity and the sole Member is International Care Ministries Limited (8/F, Shun On Commercial Building, 112-114 Des Voeux Road Central, Hong Kong, registered charity number IRD # 91/6537). The Trustees are named on page 1. In the event of the Company being wound up, members are not liable to contribute to the assets.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

International Care Ministries UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The trustees confirm that, having considered their expectations and intentions for the next twelve months, and the availability of working capital, the charity is a going concern.

**2.3 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025

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**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Gift Aid**

Where the right to receive Gift Aid has been established, the amount receivable is recognised as investment income in the Statement of financial activities.

**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025

2. Accounting policies (continued)

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

There are no critical accounting estimates or assumptions.

4. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Donations	16,314	16,314
Gift Aid	4,000	4,000
	<u>20,314</u>	<u>20,314</u>
	<u><u>20,314</u></u>	<u><u>20,314</u></u>
	<i>Unrestricted Funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	20,198	20,198
Gift Aid	5,062	5,062
	<u>25,260</u>	<u>25,260</u>
	<u><u>25,260</u></u>	<u><u>25,260</u></u>

# INTERNATIONAL CARE MINISTRIES UK

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

### 5. Analysis of expenditure on charitable activities

#### Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £
Grants to ICMFI	20,090	20,090
	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Grants to ICMFI	34,810	34,810

### 6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Grants to ICMFI	20,000	90	20,090
	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Grants to ICMFI	32,500	2,310	34,810

INTERNATIONAL CARE MINISTRIES UK

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Direct costs 2025 £	Total funds 2025 £
Grants to ICMFI	20,000	20,000

	Direct costs 2024 £	Total funds 2024 £
Grants to ICMFI	32,500	32,500

Analysis of support costs

	2025 £	Total funds 2025 £
Bank charges	90	90
	90	90

	2024 £	Total funds 2024 £
Bank charges	90	90
Governance costs	2,220	2,220
	2,310	2,310

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INTERNATIONAL CARE MINISTRIES UK

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025

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**7. Independent examiner's remuneration**

During the year ended 31 May 2025, an independent examination is not required so no independent examiner's remuneration has been incurred. (*Independent examiner fee of £960, and statutory accounts preparation of £1,260 in 2024*).

**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (*2024 - £NIL*).

During the year ended 31 May 2025, no Trustee expenses have been incurred (*2024 - £NIL*).

**9. Debtors**

	2025 £	2024 £
<b>Due after more than one year</b>		
Gift aid receivable	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
	-	-
	<hr/> <hr/>	<hr/> <hr/>

**10. Creditors: Amounts falling due within one year**

	2025 £	2024 £
Accruals and deferred income	-	2,220
	<hr/> <hr/>	<hr/> <hr/>

**INTERNATIONAL CARE MINISTRIES UK**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025**

**11. Statement of funds**

**Statement of funds - current year**

	Balance at 1 June 2024 £	Income £	Expenditure £	Balance at 31 May 2025 £
<b>Unrestricted funds</b>				
General Funds	6,403	20,314	(20,090)	6,627

**Statement of funds - prior year**

	Balance at 1 June 2023 £	Income £	Expenditure £	Balance at 31 May 2024 £
<b>Unrestricted funds</b>				
General Funds	15,953	25,260	(34,810)	6,403

**12. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	6,627	6,627
Creditors due within one year	-	-
<b>Total</b>	6,627	6,627

**Analysis of net assets between funds - prior period**

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	8,623	8,623
Creditors due within one year	(2,220)	(2,220)
<b>Total</b>	6,403	6,403

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025

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**13. Related party transactions**

There were no related party transactions requiring disclosure in the accounts.