

REGISTERED COMPANY NUMBER: 04694225 (England and Wales)
REGISTERED CHARITY NUMBER: 1099400

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2017
FOR
INTERNATIONAL CARE NETWORK

CHARITY COMMISSION
FIRST CONTACT

26 JUN 2018

ACCOUNTS
RECEIVED

Paget Reid York
Chartered Certified Accountants
96 - 98 Castle Lane West
Bournemouth
Dorset
BH9 3JU

INTERNATIONAL CARE NETWORK
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FOR THE YEAR ENDED 31 DECEMBER 2017

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INTERNATIONAL CARE NETWORK

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2017

The Trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report, incorporating the directors' report, with the financial statements for the charity for the year ended 31 December 2017.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006 and 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 January 2015) and its Update Bulletin 1 and the Financial Reporting Standard 102 'Financial Reporting Standard applicable in the UK and Republic of Ireland' and its section 1A.

OBJECTIVES AND ACTIVITIES

Objectives and aims

ICN is based in the Bournemouth area and is a charity which provides a warm welcome to and gives support for members of the refugee and migrant communities. We help them to overcome obstacles in settling in the UK by giving them advice and support on immigration, employment, education and in finding accommodation. In addition, we offer English (ESOL) classes for those who are not able to access mainstream education. A particular recent focus has been supporting women and children through home visits, homework clubs and English classes with a crèche for babies and toddlers.

Our vision is "that each asylum seeker and refugee in our sphere of influence will receive our compassionate welcome and informed help in rebuilding their lives out of their suffering - being safeguarded, empowered and finding community."

Public benefit

The Charity's Trustees have referred to the guidance in the charity commission general guidance of public benefit when reviewing the charity's objectives and in planning its future activities. In particular we have considered how planned activities will contribute to the objectives set. In the trustees' opinion the charitable company's work with refugees in delivering practical solutions in giving support and advice as well as teaching English (ESOL) meet the Public Benefit test.

INTERNATIONAL CARE NETWORK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2017

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We seek to help in three main ways:

WELLBEING AND SAFETY

We enhance the wellbeing and safety of refugees through support services and befriending/community activities. The refugee community in our area numbers several thousand, many continue to need our help in settling here and in particular we have recently helped a number of families fleeing the war in Syria.

ADVICE AND GUIDANCE

We help our clients find direction through advice and guidance, especially related to housing, employment, education, mainstream services and asylum/immigration law. Currently we have five advice staff, three with legal OISC immigration advice training, who see an average of thirty clients at our offices weekly. In 2017, we helped 152 clients with their immigration applications, with on average an 86% success rate.

EDUCATION AND TRAINING

We empower our clients by helping develop English language skills, and also education and employment opportunities. We helped over 190 learners in 2017.

Context of Charity

A. Immigration Advice

There are now no solicitors in the Bournemouth area who provide specialist immigration advice for refugees, asylum seekers and other migrants. ICN can offer advice and support up to OISC level 3. Initially clients contact us either in person or by phone where they are triaged and given advice. If they then wish us to represent them in making an application to the Home Office, we book them in for a full consultation at a mutually convenient time. There is a fee for this service.

B. Teaching English (ESOL)

We run English for Speakers of Other Languages (ESOL) courses at our centre in Bournemouth. These classes are for those who cannot easily access or engage with regular adult education provision.

C. Women and families work

Many of the women we work with are isolated, having moved from large and close extended families to our sometimes individualistic western culture. We provide one to one outreach home visits for them and their families, to help them break out of the cycle of isolation and alienation. We do this through free 'women only' English lessons with a crèche at two local community centres as well as homework clubs for school age children.

D. Adult refugee work

This now focuses around a weekly drop in service at our offices. We support clients in finding employment and accommodation, or in accessing social welfare benefits where appropriate.

E. Unaccompanied Asylum Seeker Children (UASC) work

ICN is a service provider for Local Authority children and young people departments. We specialise in providing accommodation and care for 16 to 18 year old Unaccompanied Asylum Seeker Children. At the end of 2017 we were looking after 9 UASC and providing key worker support and extra-curricular activities for an additional 15 young people.

F. Syrian Vulnerable Persons Resettlement Scheme (SVPRS) work

Having helped fifteen Syrian families, who came to our area in 2016, outside the government scheme, we have contracts with all three local authorities in Dorset to support the 10 families who arrived in 2017 under the SVPRS. A further 12 families are expected to come in 2018.

G. Volunteers

ICN welcomes volunteers from the local community in giving support. We have an initial induction training programme and adhere to clear safeguarding policies. On average 15 volunteers support our work at any one time. They mainly help as classroom assistants in our English classes and are involved in supporting children in the homework clubs and the creches.

INTERNATIONAL CARE NETWORK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2017

FINANCIAL REVIEW

Investment policy and objectives

Surplus funds that may arise shall be invested in an interest bearing deposit account with immediate access. Such surplus funds are generally temporary.

Reserves policy

The Trustees monitor restricted and unrestricted reserves quarterly. Their continuing policy is to aim to retain sufficient funds to meet ongoing requirements, based on present and projected incomes and expenditures.

At the balance sheet date the level of such free reserves (those not held up in restricted, designated reserves or fixed assets) available to the charity stood at £64,257 (2016: £30,938), equivalent to 3 months salaries.

FUTURE PLANS

The focus is to develop those areas of our support which our local refugees need:

- a) Immigration advice and support in making applications to the Home Office
- b) Employment and accommodation advice and help in accessing social welfare:
- c) Teaching English especially to those who are not able to access mainstream services:
- d) Women and Families work in the community especially the development of homework clubs and 'skills-sharing' coffee mornings.
- e) Increase our capacity in being a service provider for UASC (Unaccompanied Asylum Seeking Children) especially in the development of extra- curricular activities supporting the young people towards integration and independence.
- f) Develop and increase our capacity to support Local Authorities with the SVPRS (Syrian Vulnerable Persons Resettlement Scheme).
- g) Working with local interest and refugee support groups to celebrate the achievements of refugees, challenge hostility to them and support local initiatives under the umbrella forum of Bournemouth and Poole City of Sanctuary.

INTERNATIONAL CARE NETWORK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

International Care Network (ICN) is a charitable company limited by guarantee, incorporated on 12th March 2003 and registered as a charity on 12th September 2003. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of Trustee Board

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's articles. Under the requirements of the Memorandum and Articles of Association the members of the Trustee Board are not elected. ICN gives advice and support to asylum seekers, refugees and other migrants, both adults and children, from many countries. The Trustee Board seeks to ensure that the needs of this group are appropriately reflected through the diversity of the Trustee body. The Trustee Board represents members with experience in cross-cultural social outreach, financial management and charity governance, as well as members from an ethnic minority or refugee background.

Organisational structure

ICN currently has a Trustee Board which meets 5 times a year and is responsible for the strategic direction and policy of the charity. At present the board has five members from a variety of professional backgrounds relevant to the work of the charity. The CEO also attends all Trustee Board Meetings but has no voting rights. The day to day responsibility for the provision of services is delegated to the CEO. He is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. A recent development with the additional dispersal of refugees to Dorset, and the expansion of our services, has been the creation of four departments each with its own manager, staff team and budgets.

Induction and training of new trustees

Trustees are familiar with the practical work of the charity. New Trustees are encouraged to familiarise themselves with the cross-cultural context in which the charity operates. They are also encouraged to attend staff 'away days' and any training courses that they feel would benefit them in their role.

Related parties

ICN's cares for Unaccompanied Asylum Seeker Children (UASC) under Local Authority contracts governed by Childrens Act legislation. ICN also has contracts with Dorset local authorities to support families living here under the Syrian Vulnerable Persons Resettlement Scheme (SVPRS).

INTERNATIONAL CARE NETWORK
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2017

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04694225 (England and Wales)

Registered Charity number
1099400

Registered office
200 Holdenhurst Road
Bournemouth
Dorset
BH8 8AS

Trustees
A Cartwright
J Davies
C Udezue
B Kawai
J Leswell - appointed 26.1.17

The directors of the charitable company are its trustees for the purposes of charity law. The trustees who have served during the year and since the year end are shown.

Company Secretary
I Buchanan

Independent examiner
James Robert Paget FCCA
for and on behalf of
Paget Reid York
Chartered Certified Accountants
96 - 98 Castle Lane West
Bournemouth
Dorset
BH9 3JU

Solicitors
Steele Raymond, 67 Southbourne Grove, Bournemouth, BH6 3RN

Bankers
HSBC, 897 Wimborne Road, Moordown Bournemouth, BH9 2BL.

Senior Management
I Buchanan - Chief Executive Officer (CEO)

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 9 May 2018 and signed on its behalf by:

J Davies - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF INTERNATIONAL CARE NETWORK

Independent examiner's report to the trustees of International Care Network ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2017.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of for and on behalf of which is one of the listed bodies

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

James Robert Paget FCCA
for and on behalf of
Paget Reid York
Chartered Certified Accountants
96 - 98 Castle Lane West
Bournemouth
Dorset
BH9 3JU

15 May 2018

INTERNATIONAL CARE NETWORK

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2017

	Notes	Unrestricted funds £	Restricted funds £	31.12.17 Total funds £	31.12.16 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	24,894	32,000	56,894	68,479
Charitable activities	5				
Refugee & asylum seeker services		322,094	-	322,094	181,954
Investment income	4	52	-	52	100
Total		<u>347,040</u>	<u>32,000</u>	<u>379,040</u>	<u>250,533</u>
EXPENDITURE ON					
Raising funds	6	200	-	200	2,549
Charitable activities	7				
Refugee & asylum seeker services		312,887	37,833	350,720	235,728
Total		<u>313,087</u>	<u>37,833</u>	<u>350,920</u>	<u>238,277</u>
NET INCOME/(EXPENDITURE)		<u>33,953</u>	<u>(5,833)</u>	<u>28,120</u>	<u>12,256</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		35,543	20,833	56,376	44,120
TOTAL FUNDS CARRIED FORWARD		<u>69,496</u>	<u>15,000</u>	<u>84,496</u>	<u>56,376</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

INTERNATIONAL CARE NETWORK

BALANCE SHEET AT 31 DECEMBER 2017

	Notes	Unrestricted funds £	Restricted funds £	31.12.17 Total funds £	31.12.16 Total funds £
FIXED ASSETS					
Tangible assets	13	5,239	-	5,239	4,605
CURRENT ASSETS					
Debtors	14	44,070	-	44,070	18,875
Cash at bank and in hand	15	35,066	15,000	50,066	37,872
		<u>79,136</u>	<u>15,000</u>	<u>94,136</u>	<u>56,747</u>
CREDITORS					
Amounts falling due within one year	16	(14,879)	-	(14,879)	(4,976)
NET CURRENT ASSETS		<u>64,257</u>	<u>15,000</u>	<u>79,257</u>	<u>51,771</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>69,496</u>	<u>15,000</u>	<u>84,496</u>	<u>56,376</u>
NET ASSETS		<u><u>69,496</u></u>	<u><u>15,000</u></u>	<u><u>84,496</u></u>	<u><u>56,376</u></u>
FUNDS	17				
Unrestricted funds				69,496	35,543
Restricted funds				<u>15,000</u>	<u>20,833</u>
TOTAL FUNDS				<u><u>84,496</u></u>	<u><u>56,376</u></u>

The notes form part of these financial statements

INTERNATIONAL CARE NETWORK

**BALANCE SHEET - CONTINUED
AT 31 DECEMBER 2017**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 9 May 2018 and were signed on its behalf by:

J Davies -Trustee

A Cartwright -Trustee

INTERNATIONAL CARE NETWORK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2017

1. STATUTORY INFORMATION

International Care Network (ICN) is a charitable company limited by guarantee (04694225 England and Wales), incorporated on 12th March 2003 and registered as a charity on 12th September 2003. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Registered office & place of business: 200 Holdenhurst Road, Bournemouth, Dorset BH8 8AS.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015) and its Update Bulletin 1, Financial Reporting Standard 102 'Financial Reporting Standard applicable in the UK and Republic of Ireland' & its Section 1A, the Charities Act 2011 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value. The presentation currency of the financial statements is pound sterling (£).

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services and facilities

Donated services or facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. On receipt, donated services and facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

The time of volunteers is not recognised, refer to the trustees' annual report for more information about their contribution

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

INTERNATIONAL CARE NETWORK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2017

2. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Governance costs

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, repairs and maintenance costs, finance etc which supports the charity's activities. All support costs are deemed to relate to the charitable activity of the charitable company, any costs related to other income methods are deemed to be immaterial.

Governance costs are those support costs incurred to meet the statutory and constitutional requirements of the charity.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

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

INTERNATIONAL CARE NETWORK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2017

2. ACCOUNTING POLICIES - continued

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

3. DONATIONS AND LEGACIES

Grants & donations	31.12.17 Unrestricted funds £	31.12.17 Restricted funds £	31.12.17 Total funds £	31.12.16 Total funds £
<u>Grants</u>				
Comic Relief	-	-	-	-
George Temperance Trust	-	-	-	-
Lloyds bank PLC	6,000	17,500	23,500	23,500
AB Charitable Trust	-	10,000	10,000	10,000
Valentine Trust	-	-	-	10,000
DCF	2,000	-	2,000	-
BBC Children in Need	-	4,500	4,500	7,492
	<u>8,000</u>	<u>32,000</u>	<u>40,000</u>	<u>50,992</u>
General donations	12,307	-	12,307	17,080
Gift aid income	81	-	81	407
Legacies	4,506	-	4,506	-
	<u>24,894</u>	<u>32,000</u>	<u>56,894</u>	<u>68,479</u>

There were no donated goods and/or services in the year. The time value of volunteers is not provided, see Trustee Report for more information on the use of volunteers.

Restricted donations relate to the following work;

Lloyds Bank PLC - Women & Families - Support worker salaries £10,000, Drop in advice and support work - Support worker's salary £7,500.

AB Charitable Trust - Drop in client advice and support work - Support worker's salary.

BBC Children in Need - Women and families - Creche and homework club staff salaries.

INTERNATIONAL CARE NETWORK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2017

4. INVESTMENT INCOME

	31.12.17 Unrestricted funds £	31.12.17 Restricted funds £	31.12.17 Total funds £	31.12.16 Total funds £
Bank interest	52	-	52	100
	<u>52</u>	<u>-</u>	<u>52</u>	<u>100</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	31.12.17 Unrestricted funds £	31.12.17 Restricted funds £	31.12.17 Total funds £	31.12.16 Total funds £
Local authority contracts	263,214	-	263,214	87,753
Accommodation rents	20,720	-	20,720	4,677
ESOL fees	14,904	-	14,904	13,577
Client contributions	-	-	-	46,624
Immigration advice fees	23,256	-	23,256	29,323
	<u>322,094</u>	<u>-</u>	<u>322,094</u>	<u>181,954</u>

Local Authority Contracts represents funding received from local authorities for the care of UASC (Unaccompanied Asylum Seeking Children) and Syrian Vulnerable Persons Resettlement Scheme (SVPRS).

Accommodation Rents represents rents received from clients for provision of accommodation services on their behalf.

ESOL fees represents income from the provision of english tuition for speakers of other languages.

Client contributions represented contributions paid by clients against payments made on their behalf. These funds are now deemed to be client funds held for the payment of their own Home Office costs and are therefore no longer shown above. See note 21.

6. RAISING FUNDS

Raising donations and legacies

	31.12.17 Unrestricted funds £	31.12.17 Restricted funds £	31.12.17 Total funds £	31.12.16 Total funds £
Fundraiser fees	200	-	200	2,549
	<u>200</u>	<u>-</u>	<u>200</u>	<u>2,549</u>

INTERNATIONAL CARE NETWORK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2017

7. CHARITABLE ACTIVITIES COSTS

	31.12.17 Unrestricted funds £	31.12.17 Restricted funds £	31.12.17 Total funds £	31.12.16 Total funds £
Rents	63,875	-	63,875	22,088
Client fees & support payments	63,233	-	63,233	65,027
Translation & interpretation fees	1,979	-	1,979	513
Bad debts	-	-	-	2,190
Gross salaries	98,114	37,413	135,527	78,711
Social security	3,363	-	3,363	900
Pensions	1,347	-	1,347	1,063
	<u>231,911</u>	<u>37,413</u>	<u>269,324</u>	<u>170,492</u>
Support costs (note 8)	<u>80,976</u>	<u>420</u>	<u>81,396</u>	<u>65,236</u>
	<u>312,887</u>	<u>37,833</u>	<u>350,720</u>	<u>235,728</u>

£80,674 of payroll costs shown as support costs in 2016 have been reanalysed to direct costs.

INTERNATIONAL CARE NETWORK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2017

8. SUPPORT COSTS

	31.12.17 Unrestricted funds £	31.12.17 Restricted funds £	31.12.17 Total funds £	31.12.16 Total funds £
Gross salaries	24,972	-	24,972	23,778
Social security	-	-	-	-
Employer pensions	312	-	312	-
Staff training	697	-	697	977
Staff travel	7,575	-	7,575	2,690
Subcontractor costs	2,318	-	2,318	1,142
	<u>35,874</u>	<u>-</u>	<u>35,874</u>	<u>28,587</u>
Minibus running costs	3,421	-	3,421	1,755
Office rent & rates	11,301	420	11,721	11,893
Light, heat & water	1,849	-	1,849	1,212
Repairs & cleaning	3,194	-	3,194	1,438
Insurance	3,938	-	3,938	2,418
Computer maintenance	1,168	-	1,168	1,906
Telephone & broadband	2,013	-	2,013	1,557
Print, post & stationery	4,867	-	4,867	4,173
Professional fees & subscriptions	4,469	-	4,469	2,001
Trustee travel & subsistence	2,565	-	2,565	2,678
Sundry expenses	1,300	-	1,300	1,211
Bank & card processing charges	725	-	725	666
Depreciation	1,532	-	1,532	981
	<u>42,342</u>	<u>420</u>	<u>42,762</u>	<u>33,889</u>
<u>Governance costs</u>				
Examiner fee	2,760	-	2,760	2,760
	<u>80,976</u>	<u>420</u>	<u>81,396</u>	<u>65,236</u>

Support costs are considered to relate entirely to resources expended on charitable activities.
£80,674 of payroll costs shown as support costs in 2016 have been reanalysed to direct costs.

9. NET INCOME/(EXPENDITURE)

Net (outgoing)/incoming resources is stated after inclusion of the following:

	31.12.17 £	31.12.16 £
Depreciation - owned assets	1,532	981
Examiner fee	2,760	2,760

INTERNATIONAL CARE NETWORK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2017

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2017 nor for the year ended 31 December 2016.

Trustees' expenses

Travel, phone and direct expenses of £4,451 were reimbursed to 1 Trustee in the year (2016 : £2,798 to 2 trustees).

11. STAFF COSTS

	31.12.17 Unrestricted funds £	31.12.17 Restricted funds £	31.12.17 Total funds £	31.12.16 Total funds £
Wages & salaries	123,086	37,413	160,499	102,489
Social security	3,363	-	3,363	900
Other pension costs	1,659	-	1,659	1,063
	<u>128,108</u>	<u>37,413</u>	<u>165,521</u>	<u>104,452</u>

Average monthly staff numbers 18 (2016:15). There were no employees whose total employee benefits exceeded £60,000. CEO gross salary £14,976 (2016: £13,572)

During the year employer pension contributions, under a defined contribution scheme, were paid on behalf of 5 (2016: 2) staff members to a value of £1,659 (2016: £1,063). Contributions owing at the balance sheet date were £NIL (2016: £40).

INTERNATIONAL CARE NETWORK

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2017**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	23,487	44,992	68,479
Charitable activities			
Refugee & asylum seeker services	181,954	-	181,954
Investment income	100	-	100
Total	205,541	44,992	250,533
EXPENDITURE ON			
Raising funds	2,350	199	2,549
Charitable activities			
Refugee & asylum seeker services	202,364	33,364	235,728
Total	204,714	33,563	238,277
NET INCOME/(EXPENDITURE)	827	11,429	12,256
RECONCILIATION OF FUNDS			
Total funds brought forward	34,716	9,404	44,120
TOTAL FUNDS CARRIED FORWARD	35,543	20,833	56,376

INTERNATIONAL CARE NETWORK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2017

13. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 January 2017	7,126	10,801	25,567	43,494
Additions	-	-	2,166	2,166
At 31 December 2017	<u>7,126</u>	<u>10,801</u>	<u>27,733</u>	<u>45,660</u>
DEPRECIATION				
At 1 January 2017	4,446	9,120	25,323	38,889
Charge for year	268	420	844	1,532
At 31 December 2017	<u>4,714</u>	<u>9,540</u>	<u>26,167</u>	<u>40,421</u>
NET BOOK VALUE				
At 31 December 2017	<u>2,412</u>	<u>1,261</u>	<u>1,566</u>	<u>5,239</u>
At 31 December 2016	<u>2,680</u>	<u>1,681</u>	<u>244</u>	<u>4,605</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.17 Unrestricted funds £	31.12.17 Restricted funds £	31.12.17 Total funds £	31.12.16 Total funds £
Trade debtors	35,573	-	35,573	13,686
Prepaid expenses	4,349	-	4,349	4,189
Client funds due as agent (note 21)	3,148	-	3,148	-
Other debtors	1,000	-	1,000	1,000
	<u>44,070</u>	<u>-</u>	<u>44,070</u>	<u>18,875</u>

15. CASH AT BANK AND IN HAND

	31.12.17 Unrestricted funds £	31.12.17 Restricted funds £	31.12.17 Total funds £	31.12.16 Total funds £
Cash at bank	35,060	15,000	50,060	37,871
Cash in hand	6	-	6	1
	<u>35,066</u>	<u>15,000</u>	<u>50,066</u>	<u>37,872</u>

INTERNATIONAL CARE NETWORK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2017

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.17 Unrestricted funds £	31.12.17 Restricted funds £	31.12.17 Total funds £	31.12.16 Total funds £
Trade creditors	1,405	-	1,405	667
Accrued expenses	3,250	-	3,250	3,250
Tax and social security	2,396	-	2,396	1,019
Afghan Education Project (note 21)	7,828	-	7,828	-
Pension	-	-	-	40
	<u>14,879</u>	<u>-</u>	<u>14,879</u>	<u>4,976</u>

17. MOVEMENT IN FUNDS

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
Unrestricted funds			
General fund	35,543	33,953	69,496
Restricted funds			
Women and families outreach work fund	15,714	(10,714)	5,000
Drop in client advice and support work fund	5,119	4,881	10,000
	<u>20,833</u>	<u>(5,833)</u>	<u>15,000</u>
TOTAL FUNDS	<u>56,376</u>	<u>28,120</u>	<u>84,496</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	347,040	(313,087)	33,953
Restricted funds			
Women and families outreach work fund	14,500	(25,214)	(10,714)
Drop in client advice and support work fund	17,500	(12,619)	4,881
	<u>32,000</u>	<u>(37,833)</u>	<u>(5,833)</u>
TOTAL FUNDS	<u>379,040</u>	<u>(350,920)</u>	<u>28,120</u>

INTERNATIONAL CARE NETWORK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2017

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.16 £	Net movement in funds £	At 31.12.16 £
Unrestricted Funds			
General fund	34,716	827	35,543
Restricted Funds			
Alcohol and drugs work fund	5,500	(5,500)	-
Women and families outreach work fund	504	15,210	15,714
Drop in client advice and support work fund		5,119	5,119
Support workers salary fund	3,400	(3,400)	-
	<u>9,404</u>	<u>11,429</u>	<u>20,833</u>
TOTAL FUNDS	<u>44,120</u>	<u>12,256</u>	<u>56,376</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	205,541	(204,714)	827
Restricted funds			
Women and families outreach work fund	27,492	(12,282)	15,210
Drop in client advice and support work fund	17,500	(12,381)	5,119
Alcohol and drugs work fund	-	(5,500)	(5,500)
Support workers salary fund	-	(3,400)	(3,400)
	<u>44,992</u>	<u>(33,563)</u>	<u>11,429</u>
TOTAL FUNDS	<u>250,533</u>	<u>(238,277)</u>	<u>12,256</u>

Alcohol and drugs work fund: A project helping refugees and asylum seekers with drug and alcohol problems.

Womens and families outreach work fund: Many of the women we work with are isolated, having moved from large and close extended families to our sometimes individualistic western culture. We provide one to one outreach home visits for them and their families, to help them break out of the cycle of isolation and alienation. We do this through 'women only' English lessons with a crèche at two local community centres as well as homework clubs for school age children.

Drop in client advice and support work fund: This now focuses around a twice weekly drop in service at our offices. We support clients in finding employment and accommodation, or in accessing social welfare benefits where appropriate.

Net assets per fund type are shown in the balance sheet and its related notes.

INTERNATIONAL CARE NETWORK

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2017

18. OTHER FINANCIAL COMMITMENTS

Lease commitments

Office rent is currently £11,000 per annum and subject to a three month notice period.

Photocopier lease costs of £162 per quarter for 3 years from October 2017.

Phone system lease costs of £212 per quarter for 3 years from August 2017.

19. RELATED PARTY DISCLOSURES

Trustees made donations of £NIL (2016: £600) in the year.

20. ULTIMATE CONTROLLING PARTY

The charitable company is controlled by its Trustees/directors.

21. FUNDS RECEIVED AS AGENT

Client funds are received by the charitable company for client costs and which the charity pays on their behalf. During the year £55,816 in client funds were received with £7,828 still held at the balance sheet date relating to an Afghan Education Project Community Fund. Clients owed ICN £3,148 for home office payments made on their behalf at the year end.

INTERNATIONAL CARE NETWORK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2017

	31.12.17 £	31.12.16 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations & grants	56,894	68,479
Investment income		
Deposit account interest	52	100
Charitable activities		
Local Authority Contracts	263,214	87,753
Accommodation rents	20,720	4,677
ESOL fees	14,904	13,577
Client contributions	-	46,624
Immigration advice fees	23,256	29,323
	<hr/>	<hr/>
	322,094	181,954
Total incoming resources	<hr/>	<hr/>
	379,040	250,533
EXPENDITURE		
Raising donations and legacies		
Fundraiser fees	200	2,549
Charitable activities		
Wages	135,527	78,711
Social security	3,363	900
Pensions	1,347	1,063
Accommodation - Rents payable	63,875	22,088
Client support & allowances	63,233	65,027
Translation & interpretation	1,979	513
Bad debts	-	2,190
	<hr/>	<hr/>
	269,324	170,492
Support costs		
Management		
Wages	24,972	23,778
Pensions	312	-
Staff training	697	977
Staff travel costs	7,575	2,690
Subcontractor costs	2,318	1,142
Minibus running costs	3,421	1,755
Rent & rates	11,721	11,893
Light, heat & water	1,849	1,212
Repairs & cleaning	3,194	1,438
Insurance	3,938	2,418
Computer & website expenses	1,168	1,906
Telephone & broadband	2,013	1,557
Postage, stationery & printing	4,867	4,173
Carried forward	68,045	54,939

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INTERNATIONAL CARE NETWORK

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2017

	31.12.17 £	31.12.16 £
Management		
Brought forward	68,045	54,939
Professional fees & subscriptions	4,469	2,001
Trustee travel & subsistence	2,565	2,678
Sundry expenses	1,300	1,211
Bank charges	725	666
Fixtures and fittings	268	298
Motor vehicles	420	561
Computer equipment	844	122
	<hr/>	<hr/>
	78,636	62,476
Governance costs		
Accountancy fees	2,760	2,760
	<hr/>	<hr/>
Total resources expended	350,920	238,277
	<hr/>	<hr/>
Net income	<u>28,120</u>	<u>12,256</u>

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