

CARE International UK Annual Report

For the year ended 30 June 2022



CARE International UK Annual Report 2021/22

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STRATEGIC REPORT

OUR VISION, MISSION AND FOCUS

The global CARE International confederation's shared vision, mission and focus are set out in the CARE 2030 Vision: Harnessing collective power to fight poverty, and achieve social justice, published in July 2021.

Our vision:

We seek a world of hope, inclusion, and social justice, where poverty has been overcome and all people live in dignity and security.

Our mission:

We work around the globe to save lives, defeat poverty, and achieve social justice.

Our focus:

We put women and girls at the centre of our work, because we know that we cannot overcome poverty until all people have equal rights and opportunities.

Front cover images: Sarah Easter/CARE; Francesco Pistilli/CARE; Mohamaed Shaker/CARE; Mohammad Hasan Zobayer/CARE; Suzy Sainovski/CARE; CARE Ecuador; Sincerely, Alexia Rae/WIBDI/CARE; Tvoya Opora/CARE; Gary Nicol/CARE; Saddam Mohamed/CARE.









2021/22 IN NUMBERS

REACH: 1,281,615 people (61% women and girls) were reached by CARE International UK (CIUK) programming in 2022.

- **38 countries**
- **75 programmes**
- **424,213 people** reached with gender equality programming
- **815,182 people** reached with humanitarian programming

IMPACT: 1,056,829 people have been positively impacted by CIUK programming since 2020, (as of 30 June 2022).

At CIUK, we look to understand the impact of our work by evaluating our programmes. This helps us to measure our progress against our 2030 targets and track our contribution to the UN's Sustainable Development Goals (SDGs). Evaluations done on CIUK programmes since 2020 show:

	853,046 people were positively impacted towards SDG 1 Ending poverty in all its forms everywhere
	252,185 people were positively impacted towards SDG 2 Ending hunger, achieving food security, improving nutrition and promoting sustainable agriculture
	100,814 people were positively impacted towards SDG 3 Ensuring healthy lives and promoting well-being for all at all ages
	34,286 people were positively impacted towards SDG 4 Ensuring inclusive and equitable quality education and promoting lifelong learning opportunities for all
	317,805 people were positively impacted towards SDG 5 Achieving gender equality and empowering all women and girls
	120,289 people were positively impacted towards SDG 6 Ensuring availability and sustainable management of water and sanitation for all
	143,056 people were positively impacted towards SDG 8 Promoting sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all
	739,011 people were positively impacted towards SDG 10 Reducing inequality within and among countries

MESSAGE FROM CARE INTERNATIONAL UK'S CHAIR

This annual report covers the 12 months from July 2021 to June 2022. The impacts of the COVID-19 pandemic started to ease as vaccines became available, although the roll-out of these vaccines was inequitably spread across the world. CARE International's "fast and fair" campaign aimed to redress this inequity by helping to ensure access for people who need it most. The campaign supported millions of people across 22 countries to access vaccines.

CARE International continued to respond to needs created by COVID-19, moving from our initial focus on hygiene messaging, access to clean water and hand washing, to approaches aimed at increasing inclusive healthcare and responding to the shadow pandemic of Gender-Based Violence.

Just as the world was emerging from one global disaster, another event with global ramifications hit: Russia invaded Ukraine in February 2022. In response to the displacement and humanitarian need caused by the conflict, CARE launched new programmes in Ukraine, Poland and Romania. We work in partnership with local organisations to meet the basic needs of displaced people, including supporting those affected by trauma and gender-based violence. CIUK has supported CARE's responses through Disasters Emergency Committee appeal funds, with an integrated emergency response that includes shelter, food, and protection. Our emergency shelter team has extensively supported the response, training local partners and integrating our women's leadership approaches with our Shelter programming.

The situation in Ukraine helped drive a massive increase in food insecurity due to the impact on grain exports from the country. At the same time, it eclipsed media attention and diverted donor funding from the unfolding food crisis in the Horn of Africa. CIUK's advocacy team worked with others in the sector to advocate for more funding and action on the food crisis. Unfortunately, the UK committed just 16% of the amount they made available in 2017 to provide food security.

In Afghanistan, the Taliban regained control of the country following the evacuation of international forces in August 2021. The economic collapse that followed has led to a more than doubling of people in need, accompanied by a devastating roll-back of women's rights. CIUK has been supporting girls' education in Afghanistan through the UK's Girls' Education Challenge Fund for a decade. It is heart-breaking to see Afghanistan's girls despairing for their futures as the opportunity to learn, have a career and fulfil their potential is taken away from them.

We're pleased that despite the challenges, CIUK continued to deliver the Leave No Girl Behind project with CARE Afghanistan, which provides community-based education and accelerated learning programmes, adjusting to new circumstances to support primary-school age girls to read, write and count.

As this annual report starkly shows, CIUK continued to be heavily affected by the reduction in the UK's ODA budget, which was further squeezed this year by the UK Government's decision to count domestic support for asylum seekers as ODA. This led to a huge reduction in bilateral aid for overseas work. As programmes ended, it has been challenging to fund subsequent phases or some new initiatives.

After ten years of collaboration, our Somalia Girls Education Promotion Project, (SOMGEP and SOMGEP-Transition), ended with positive outcomes. The programme successfully improved the learning outcomes of ultra-marginalised girls, such as girls from relatively poor or pastoralist households, girls with physical disabilities, and the lowest-performing students. It also reduced early marriage: women who had participated in the project typically married 1.4 years later, at 18.3 years of age, compared to 16.9 years among the comparison group. FCDO funding for our Adolescent Girls Education in Somalia (AGES) programme, which has enrolled over 60,000 girls in school since 2019, was not renewed. However, we are pleased to report that the US Government stepped in to support the programme, a recognition of the programme's success in reaching some of Somalia's most marginalised girls over the last five years.

The financial impact of the FCDO cuts led CIUK to reduce our capacity. We took the difficult decision to stop hosting two out of three global technical teams that we have been supporting on behalf of the CARE International confederation. We transitioned leadership of the Women's Economic Justice team to CARE Norway and the Women's Voice and Leadership (Inclusive Governance) team to CARE Caucasus. We are so grateful for the dedication, expertise and excellence of all our colleagues who worked in these teams and contributed so much to CARE's goals.

This year was also our Chief Executive, Laurie Lee's, final year with CIUK after eight years in the role. During his leadership, CIUK has tirelessly campaigned for gender equality, including campaigning for a new global law to ban sexual harassment at work. This law came into force last year. He also worked with others across the sector to oppose the UK Government's decision to reduce its ODA budget; and helped CIUK to navigate the deeply challenging times of the COVID-19 pandemic. We thanked him and wished him well on his next endeavours. We welcomed an interim CEO, Eamon Cassidy, at the beginning of July 2022, before our new permanent CEO, Helen McEachern, joined us in August 2023.

Conflict and climate crises have hugely escalated the need for our work this year, while at the same time the resources available for this work have been greatly diminished due to political decisions of the UK Government. Thank you to our generous supporters who have stayed with us during this time. We are particularly grateful to individual people who have continued to support CARE despite steep increases in the cost of living in the UK. Special thanks, also, to our wonderful supporters the People's Postcode Lottery and their players – PPL's ongoing flexible support has been a lifeline for us during this difficult year. In addition, we are very grateful to our many corporate partners who have supported us this year. The contributions to our work in Ukraine have been particularly generous and the commitment of lenders to the Lendwithcare programme has grown.

I would also like to thank all staff, volunteers and Trustees of CARE International UK. My colleagues' commitment, resilience and positivity are impressive in the face of the continued upheaval of this year. We are motivated by working in solidarity with our overseas colleagues, local partners and women activists to help them face and resolve their communities' own, much greater challenges. Although this year has meant scaling back that support due to reduced funding, our belief in social justice and our resolve to defeat poverty remains undimmed.

A handwritten signature in black ink, reading "Lyndall Stein". The signature is written in a cursive, slightly slanted style.

Lyndall Stein
Chair of the Board of Trustees

CARE'S GOALS

CARE INTERNATIONAL UK

CARE International UK (CIUK) is a member of the global CARE International Confederation, an international organisation working in 111 countries around the world. CIUK plays a major role in achieving CARE's goals by raising funds for the Confederation's work around the world and providing programme support and expertise. The work highlighted in this report was directly supported by CIUK.

During this year, CIUK transitioned leadership of the Inclusive Governance/Women's Voice and Leadership impact area to CARE Caucasus to support Southern leadership of CARE's goals. CIUK continues to work closely with CARE Caucasus on women's participation, in particular, through our leadership of the Women Lead in Emergencies approach (co-led between CIUK and CI Secretariat). CIUK also transitioned leadership of the Women's Economic Justice Impact Area to CARE Norway, although we continue to host the Women's Economic Justice global advocacy advisor on behalf of the Confederation. CIUK continues to host the Emergency Shelter team.

During this year, CIUK continued to mobilise support towards CARE Vision 2030, across all six impact areas: Gender Equality; Humanitarian Action; Women's Economic Justice; Food, Water and Nutrition Security; Health; and Climate Justice.

FY22 HIGHLIGHTS

Humanitarian emergencies – Ukraine



Veronica, 19, Sofia, 16, their sister Maria, 27, and her daughter Cristina, 4, crossed the border in Medyka, on the Ukraine-Poland border, on March 2, 2022. There, Cristina's godfather was waiting for them. "Now we feel alright. but we don't know what to do next." They crossed that day because it was calm, and with less of a queue than the previous days (only 1h30, not 4 hours or more waiting). But they remain with the feeling that "anything can happen at any moment. War is everywhere." Adrienne Surprenant /MYOP 2022

Since Russia's full-scale invasion of Ukraine began on 24 February 2022, CARE has been responding to the widespread humanitarian needs in Ukraine and neighbouring countries. Millions of Ukrainians have fled their homes. More than 6 million continue to seek refuge in neighbouring countries and more than 5 million are currently internally displaced. CARE is especially concerned about the safety of women and girls, who are particularly at risk in an active conflict situation like this, including from violence and sexual exploitation.

CIUK immediately launched an emergency appeal that, including donations from the public and organisations, raised nearly £3 million (as of 30 June 2022), making it one of the largest appeal responses in our history.

In FY22, we were working with 56 implementing partners across Ukraine, Poland, Romania, Georgia and Germany to provide protection and psychosocial support, cash assistance, food, water, sanitation and hygiene assistance, health services, support for accommodation and education.

From February to June 2022, CARE and partners reached over 466,000 people (66% of whom are women and girls). This includes:

- 236,000 people with food and nutrition support
- 65,000 people with health services
- 54,000 people with support for accommodation
- 49,000 people with water, sanitation and hygiene assistance
- 47,000 people with psychosocial support, education and cash assistance in Poland
- 21,000 people with gender-based violence prevention and protection services
- 1,500 children and youth with school starter kits in Germany

CASE STUDY: Forced to flee Ukraine, Daria now helps women rebuild their lives in Poland

Daria Khrystenko ran a successful language school in Kyiv with a close friend. Then, on 24 February 2022, everything changed. *“I woke up at 5am to go for a run and my friend called me and said: ‘You’re awake? Good. Are you packed yet?’ I didn’t understand. She told me the war had begun.”*

Like millions of Ukrainians, Daria was forced to leave her home, business and all that she had worked so hard to achieve. *“I woke up my son, we put my cats in their basket into the car and we left Kyiv in 20 minutes. I didn’t know where to go, I didn’t have a place to stay or a job to work.”*

Together with her mum and 10-year-old son Max, Daria travelled through Moldova, Hungary, Romania and Slovakia to reach Poland. With the help of friends, Daria was able to find an apartment for her family. She is extremely grateful to people across Poland who have opened their hearts and homes to assist Ukrainian refugees.



Caption: Daria Khrystenko returned home to Kyiv from Poland in February 2023. She fled Kyiv the day the war started with her young son and mother, who suffers from a heart condition. Last year in April, Daria became a teacher with CARE’s cash-for-work programme for Ukrainian refugees and later joined the CARE staff in Poland. Raegan Hodge/CARE

Soon, Daria was able to put her experience as a language teacher into practice, helping Ukrainian children integrate into Polish schools. She signed up for a programme sponsored by CARE Poland, which places Ukrainian teachers in Polish schools. Many children arriving in Poland didn't speak the language and had witnessed deeply traumatic events. Teachers like Daria had a better understanding of what children had experienced.

"I remember there was one girl who refused to sit next to the window because, we found out later, she had scars on her arms from broken glass and she was just afraid. This is just a small example of the trauma that children go through."

Daria also began working for CARE Poland as a translator and working on communications. She now works with organisations led by women, some of whom like her, arrived as refugees but have now found the strength to help others. Women and girls have been disproportionately affected by the war. Nearly nine in ten of the eight million people forced to flee Ukraine are women and girls.

Knowing the challenges that Ukrainian women are facing helps motivate Daria in her work. Daria says she is inspired by Polish women who have opened their hearts to help Ukrainians, as well as Ukrainian women who have had to build their lives again and are encouraging and empowering other women at the same time.

"This last year was incredibly difficult for Ukrainian refugees but also for women all over the world. The help and assistance that the whole world has shown towards Ukrainian refugees is also incredible, so I just want to take a moment to thank all the people that have helped Ukrainians."

Daria will continue her work with Ukrainian refugees in Poland and warns that even if the war stopped today there would still be huge needs. People who are fleeing now are in worse condition than those who left earlier. Above all, she wants the war to be over. The sooner the better.

"There is always hope for better. This is what I believe and sometimes after the darkest night there comes the lightest day, so we should be hopeful. I hope my son will never witness war again in his life. I hope all the children who had to flee with their mothers will be able to return home."

Responding to protracted crises – Yemen

Yemen remains the world's largest humanitarian crisis. The fallout from years of civil war – such as a lack of functioning public services – creates new and spiralling crises every year.

CARE is one of the few international aid agencies with an established presence in Yemen, where we have worked since 1993. Between April 2017 and July 2021, CARE led a consortium of partners on a project which responded to some of Yemen's most pressing needs. These included:

- Cash assistance so people could buy basic food supplies
- Providing access to safe drinking water and improved hygiene and sanitation facilities
- Screening and treating pregnant or lactating women for acute malnutrition
- Primary healthcare services for adults and children

Throughout the duration of the project, CARE:

- Provided 93,892 households with over £30 million in cash to reduce negative coping strategies (e.g. removing children from school to earn money)
- Provided 908,000 people with WASH services to mitigate the spread of waterborne diseases. This includes 699,800 who could access safe and clean water
- Treated 37,331 malnourished children and pregnant or lactating women
- Provided 201,800 children and pregnant or lactating women with healthcare services



Image: Sadeah Mohammed is one of Al Karb village residents who have benefited from a newly rehabilitated water system. Prior to the intervention, she used to trek very far to get water, but she can now easily and safely get water daily. Albaraa Mansoor/CARE.

CARE continues to support people in Yemen who are affected by the crisis, including through the BRIGHTLY project (Building Resilience through Integrated Community-based and Humanitarian Systems Transformation and Leadership in Yemen).

Global Shelter Team highlights

CIUK hosts CARE's Global Shelter Team on behalf of the CARE Confederation to provide critical expertise. Here are some of the highlights from FY 2022:

- **Ukraine**

Senior Shelter Advisor, James Morgan, was deployed to Ukraine in June 2022 to provide support to cash programming activities and to initiate a shelter component to the overall response to the war in Ukraine. This work is generously supported by the InterContinental Hotels Group.



Image: CARE supported collective centre with special facilities and services to cater for people with disabilities – a project with partner HEKS/EPER. James Morgan/CARE 2022

- **Southern Africa region**

The Shelter team continued its technical support to the multi-year flood and cyclone preparedness programme in Madagascar, Malawi, Mozambique and Zimbabwe. The programme involves capacity development for CARE and partner staff in-country as well as a mechanism for rapid emergency response to cyclones and floods in the region.

- **Research**

The Shelter team was approached by USAID’s Bureau for Humanitarian Assistance (BHA) with a request to conduct a review of their shelter and settlements programming in Afghanistan over the last 20 years, as well as their work following Typhoon Haiyan in the Philippines (2013) and the Gorkha earthquake in Nepal (2015). Sue Webb, Janina Engler-Williams and Bill Flinn started work on this project in earnest in October 2022.

The team published [Mindful Sheltering](#) in September 2021, a report following the second Shelter and Health Learning Event in May 2021 looking at the impact of humanitarian shelter on mental health and well-being.

The research team also published [Pathways Home, Guidance for Supporting Shelter Self-recovery](#) just after the end of the financial year. This was a strong collaborative effort with many sector partners, which builds on many years of research into self-recovery and health and well-being benefits of good post-disaster programming.

Lendwithcare Climate Grants

Lendwithcare is our peer-to-peer micro-lending platform which facilitates loans from supporters to low-income entrepreneurs who want to start or grow an income generating activity.

In FY 2022, Lendwithcare supporters made £6.0 million of loans to over 19,000 micro-entrepreneurs through sixteen local partners. In addition, a new grants model was introduced to support low-income people with a way to reduce their impact on the environment using improved cookstoves in partnership with The Fair Climate Fund.

Low-income households often have no choice but to use traditional cooking methods which can be highly damaging to the environment. In fact, an estimated 2.8 billion people globally do not have access to modern energy efficient cooking services.

By providing a cookstove through Lendwithcare, supporters are directly helping to bring down CO2 emissions by phasing out inefficient and polluting cooking methods. Cookstove recipients and their families will also benefit through significant reductions in indoor air pollution. An added benefit is by not having to spend tireless hours collecting firewood time can be spent earning an income or studying. Every cookstove provided is expected to reduce CO2 emissions by between two to three tonnes per year.



One of the cookstoves recipients was Clarise from Rwanda who told us: *"I requested a grant to buy a cookstove because my family was not comfortable cooking with dirty and expensive charcoal which was harmful to our health."*

Many households cook with charcoal in Rwanda. Local Development partner, BioMasters, estimate that cooking with pellets is up to 30% cheaper compared to charcoal, which provides an important cost saving for low-income families.

Business with CARE – building impactful and equitable partnerships with businesses.

In September 2021, CIUK's private sector engagement team was re-launched as [Business with CARE](#) (BWC) to recognise the diverse ways that CIUK engages and works with corporate partners, ranging from providing business advisory services through to programme design, development, and delivery, all the way to impact measurement and communication. Our work on corporate fundraising, including in emergencies, continued, as did fundraising from Trusts and Foundations.

Some highlights from FY22 include:

- We marked 10 years of partnership with international hotels and resorts group IHG, during which time IHG supported CARE's disaster and emergency response in nine countries. [This video](#) celebrates the different ways we have worked together in the last decade and demonstrates the incredible impact we have had. With IHG's support, CARE has provided emergency assistance in Vanuatu, Bangladesh and the Philippines; invested in emergency shelter for vulnerable migrants in Ecuador; and supported the COVID-19 response in India and Indonesia.

- We completed our decade-long partnership with GSK, which reached 5.6 million people (of which 75% were women and girls) across 11 countries. The partnership focused on supporting last-mile frontline health workers' provision of ante/post-natal care and medical support, including humanitarian response work for Rohingya peoples in Cox's Bazar refugee camps.
- In another 10-year partnership anniversary, this time with Mondelez, we celebrated the achievements of the Cocoa Life programme. Working closely with CARE country offices in Ghana and Cote d'Ivoire, Cocoa Life has helped lift more than 550,000 cocoa farmer households out of poverty with community development, livelihoods support, farm productivity and environmental and youth support, including supporting children to be reintegrated into education and out of labour within cocoa supply chains. Cocoa Life has supported 545 Village Savings and Loan Association groups (VSLAs) comprising 14,000 members in coca-growing regions. This has helped establish a savings culture, generated loan capital to members and enhanced financial literacy of rural cocoa communities, reducing their vulnerabilities, and expanding gender-equal economic opportunities.
- In 2022, we worked with five garment factories in Cambodia to promote harassment-free workplaces in Primark's supply chain and influence industry change, so that all women garment workers feel safe and respected at work. At the end of this 18-month programme a total of 86% of workers across the five target factories reported feeling safer against sexual harassment and have systems, support pathways and safe reporting channels in place. A video of the programme can be found [here](#).

Tim Thavy, aged 40, a woman worker from Jade Sun factory said,

"I now know a lot more about sexual harassment and the policy to prevent it. I have witnessed sexual harassment in the past, but I was afraid to speak up but now I know I can. I want all workers to feel safe to report."



Caption: CARE mentored Sexual Harassment and Prevention Committee members, Fashiontex Apparel Co., Ltd

- In August 2021, we concluded our work with Unilever and FCDO on the Hygiene & Behaviour Change Coalition (HBCC) response during COVID-19. Focusing on hard-to-reach and vulnerable communities (including refugees, people living with disabilities and the elderly) and rural and/or remote settings, through HBCC we reached 29 million people across 5 countries.
- As part of our partnership with Twinings, the “Empowering Sri Lanka’s Tea Plantation Communities project” implemented across 8 Sri Lankan tea plantations over 45 months from October 2019 to May 2022, **30,767 estate residents** (8,000 families) across the 8 estates are now being supported and their communities under this project through Chrysalis in Sri Lanka. The programme continues to create opportunities for women to enhance their capacity and engage in social and community work. The programme continues to support young people in gaining knowledge and skills while providing recognition to seek out job opportunities. Through these Community Development Forums (CDFs), nearly 55% of the leadership and officer roles are now women, resulting in over 71% of all women’s issues being resolved against a baseline of 3% covering women’s health, safety, and protection where only 8% of women held office-bearer positions across a total of 79 CBOs within the eight project Estates before the CDF.

“Women pluckers faced real difficulties in accessing safe toilets in the tea fields as some of the tea fields were far from home and there were none in the fields for us to use which was safe. Thanks to the CDF for helping to organise the building of safe toilets across the Tea Estates. We are more safe and secure now.” Tea Plucker, Aislaby Estate, Sri Lanka.

- New corporate partnerships include Aviva, White Cube and WISE Transfer.
- FY22 was marked by one of the biggest corporate fundraising efforts in recent years with the launch of the Ukraine emergency appeal, shortly after the start of the invasion in February 2022. Corporates responded swiftly to our call for emergency donations, raising over £3.5 million including a record €1 million from longstanding partner, Diageo.
- Under our Trusts and Foundations work, new partnerships developed during FY22 included those with Grace Trust, Corcoran Foundation and Mail Force.

#March4Women – Change the Story

- Our flagship campaign for International Women’s Day, #March4Women, was postponed in March 2022 due to the outbreak of war in Ukraine. Instead of launching it as a one-moment event, we developed a longer-term awareness campaign called ‘Change the Story’ to highlight issues of gender inequality and challenge stereotypes for women and girls.
- In collaboration with Wikimedia UK and Women in Red, digital activity promoted the need for women to be represented at all decision-making levels across the

world. Our partnership with Wikimedia UK supported the campaign banner throughout July as part of promotion during the Women's European Championships.

- We saw impressive social media figures: 2.8 million impressions and a reach of over 1.5 million views. Digital activity and 'calls-to-action' worked well to convey a consistent gender equality message and support CIUK's message to reach new audiences whilst staying topical and relevant.



Fundraising and supporter growth

This year, the number of active supporters (those who have donated in the past two years) grew by 2% to just over 95,000 people. The Supporter Care Team worked hard to respond to many enquiries and requests from supporters of CIUK and Lendwithcare. The team:

- Dealt with 3,806 emails and 391 telephone calls from our supporters and others interested in the work of CIUK
- Received 399 ratings through their Customer Thermometer email signature, 316 of which were gold stars
- Dealt with 716 live chat conversations through our websites
- Answered numerous comments and questions on social media

During FY 2022, CIUK ran two waves of emergency appeals to support people living in crisis in Afghanistan. The first was in August 2021, when we saw mass displacement and evacuations, and the second being in December 2021 as drought, conflict and COVID-19 pushed more than 8 million people to the brink of famine. Over the course of the year, we received more than 6,000 donations and over £300,000.



Caption: CARE distributes food packages to vulnerable households. The package consists of 124 kilograms of flour, 50 kilograms of rice, 6 kilograms of legumes, salt, and cooking oil – enough for two months for a family of 5 to 7 members. Badia, 21, pictured here with her 18-month-old daughter, was displaced by the conflict eight months ago and fled to Herat city with her family. “This [food] will help us a lot, we don’t have anything at home. Six months ago, we could buy 4kg of potatoes for 50 Afghanis, now it is 100, and all other food prices have gone up. 3L of oil was 350 Afghani but now it is more than 600 and sometimes even 700. We cannot afford that, so we buy the small packets.” Suzy Sainovski/CARE 2021.

When conflict in Ukraine escalated, we received almost 10,000 donations from individual supporters of CARE’s work and the response was one of the largest emergency appeal responses in our history. It was certainly the busiest we have ever been in terms of receiving and processing donations!

In addition, 51 people created fundraising pages or took part in challenges to raise funds for CARE’s work in Ukraine, including Theresa who raised funds by holding an online yoga class and raised £312, and Karolina who held a plant raffle raising £619.

Women Lead in Emergencies

Women and girls are hardest hit by conflict and disasters – and, in ways that differ from men. Despite this, women affected by crisis often have little or no influence over the design and delivery of humanitarian assistance. This matters because women have a right to participate in decisions that affect their lives. It also matters because, without women’s participation, humanitarian assistance often does not meet women and girls’ needs.

CARE’s Women Lead in Emergencies approach (Women Lead) shifts power and resources directly to women in communities affected by crisis and supporting them to overcome barriers to their participation in humanitarian decision-making.



“This was my greatest achievement,” says Lami, “I was not afraid or slowed down by anyone. I spoke in public and in front of everyone in order to defend our rights.” In the refugee camp where Lami lives in Niger, women and girls face a high risk of sexual violence. At one time, there were nightly cases of rape. As President of her local savings group, Lami was able to mobilise the women in her group, take this issue to local law enforcement and demand that they patrol each night to help keep women in the camp safe. In the Diffa region of Niger, women like Lami are engaging in a number of activities to protect vulnerable people in their communities, from organising GBV (Gender-Based Violence) awareness raising sessions to advocating successfully for safe spaces to keep children occupied outside of class. Ekinu Robert/CARE 2021.

In 2022, CARE published a Global Evaluation of Women Lead’s impact across 15 countries. The evaluation showed:

More women are confident in their rights

In Niger, 88% of Women Lead members felt confident that they understood their rights and entitlements compared to only 58% of non-members.

More women participate in public meetings

In both Niger and Uganda, Women Lead members were more likely to speak in public meetings than non-members (77% to 49% in Niger and 83% to 73% in Uganda).

More women lead

In Niger, Women Lead members were more likely to hold leadership positions than non-members (31% to 9%).

As of 2022, CARE was piloting or using the Women Lead model in Colombia, Mali, Niger, and the Philippines, in emergencies spanning natural disasters to protracted crises, and conflict settings to global health pandemics.

CASE STUDY: The refugee women campaigning to be decision makers

Omugo settlement in Uganda is home to a large community of refugees who have fled violence in neighbouring South Sudan.

33 members of Women Lead in Emergencies here decided to stand for election on the influential – and traditionally male dominated – Refugee Welfare Council in 2021. For Women Lead members, having a seat on the council meant they could help address key issues facing women in the camp.

“I’m from Women Lead. I want to encourage the women to go for ante-natal care, because most women in the community, when they get pregnant, they don’t want to go to ante-natal. And I want to encourage them to go and deliver in the hospital, so their kids don’t get infections.” Peace Helen, Women Lead member

Women Lead members identified that a lack of confidence in public speaking was holding them back from campaigning. The Women Lead team responded with mentorship sessions in public speaking to encourage the women to stand for election.

Ultimately, 17 of the Women Lead candidates were elected to the Council in 2021, putting them at the forefront of decision-making in Omugo. And whether successful or not, all the candidates showed that they can – and will – have their voices heard on the decisions which affect their lives.

“If I go back to Sudan, I want to be a leader like an MP. And I want to encourage girls and the youth, my age, to come into leadership.” Peace Helen, Women Lead member

[Watch the video](#)

Success in Somalia – AGES Project

CARE has been running the six-year Adolescent Girls’ Education in Somalia (AGES) project since 2018, aimed at increasing access to education for extremely marginalised girls in Somalia who face multiple barriers to education. These barriers may include displacement, minority identities, language, disability, pastoralist livelihoods, marriage, and motherhood.

Somalia has one of the world’s lowest primary school enrolment rates at 9%, reflecting the fact that the education system is being rebuilt after decades of conflict, recurrent natural disasters, and large-scale displacement. The ongoing drought and hunger crisis in recent years is yet another factor, with current estimates suggesting that around 400,000 children are at risk of permanently dropping out of school due to the drought.

With funding from UKAID/FCDO and USAID, the AGES project uses a dual approach: working with the Ministry of Education to enrol out-of-school girls in courses tailored to their needs, alongside working with school-age girls, their teachers, families, and community members to shift social and gender norms affecting school attendance and learning outcomes.

Activities include:

- Financial literacy and business management skills training
- Providing cash stipends and bursaries to address some of the economic barriers to girls’ education
- Savings groups and connecting girls to banking services

- Access to mentorship to develop girls' individual and collective agency, and opportunities for planning and leading civic action to address issues affecting their rights



Caption: The Girls' Empowerment Forums provide an opportunity for collective action, engaging girls in activities that contribute to shift perceptions about their roles and gender and social norms. © CARE

Impact so far, from a [qualitative study](#) conducted by CARE:

- 90.6% of respondents who received financial support through AGES said it made their daughter's enrolment more likely
- 91% said the financial support has improved their daughter's attendance
- Midway through the project, the proportion of caregivers who believed it was acceptable to keep their daughters out of school so that they could help with chores at home had decreased from 36% to 12%

Girls talked about how financial skills training has had a transformational impact on their ability to engage in business, enabling them to increase profit, expand businesses, and teach their families about financial products.

"At first, I was not able to do business and I used to believe that I could not get anywhere, but now I am a businesswoman. I believe I can do business because I learned math. The school helped me not just to learn but to do business as well."
AGES student, Baidoa

FINANCIAL PERFORMANCE

Income

Total income was £38.6m in the year ended 30 June 2022 (2021: £62.7m), of which £27.8m (2021: £51.9m) was restricted to international programmes. This reduction in income is due to a decrease in available funding from our largest institutional donor, the FCDO/DFID, which dropped to £18.2m in the year ended June 2022 (2021: £44.6m). This was largely the result of the UK government scaling back official development assistance. Meanwhile, total restricted and unrestricted income from individuals and corporations increased to £11.0m in the year ended June 2022 (2021: £10.0m). We continued to support the Disasters Emergency Committee (DEC) through campaigns and deploying communications staff, receiving funding of £4.0m (2021: £1.4m) from DEC appeals.

Given the UK Government's decision not to honour its legal commitment to spend 0.7% of Gross National Income (GNI) on official development assistance and continued delays in DFID and FCDO procurement processes, new grants signed in FY22 were significantly lower than in prior years. This changed in FY23, and we hope to report increased income next year, as FCDO procurement restarted and CIUK was successful in signing a range of new programmes from various donors.

Unrestricted income was £10.7m in the year ended June 2022 (2021: £10.8m), a slight decline of £0.1m.

Expenditure

Total expenditure was £31.4m in the year ended June 2022 (2021: £67.7m), of which restricted spend on international programmes was £22.2m (2021: £57.9m). Humanitarian programme expenditure represented 49% of our charitable expenditure (2021: 65%).

We spent £3.7m in the year ended June 2022 to generate £11.0m from donations and legacies from individuals and corporate partners (2021: spent £4.0m to generate £10.0m).

Given the challenging environment and uncertainty about future funding levels for international humanitarian action and development, cost reduction plans were implemented, and overall unrestricted expenditure was prudently reduced by 8% to £9.1m in the year ended June 2022 (2021: £9.9m).

In the latter part of the financial year ended 30 June 2022, we set our operating budget for the 2022/23 financial year, to ensure that we maintain capacity to position ourselves for new partnerships and donors and to provide high quality technical support to CARE programmes. We continue to monitor fundraising performance against a challenging external environment and have committed to increase investment in income diversification and growth when the fundraising climate improves.

Restricted Deficit, Unrestricted Surplus and Reserves

As at 30 June 2022, we carried forward £14.7m of restricted funds associated with multi-year grants for use in future years (2021: £9.1m). This increase is due to the Ukraine programme, which is due to be spent in FY23.

As the reduction in unrestricted expenditure was significantly greater than the decline in unrestricted income during the year ended 30 June 2022, we generated net unrestricted income of £1.6m. Combined with other changes to net assets this resulted in an increase in unrestricted reserves from £2.9m to £4.5m.

Free unrestricted reserves, which do not include amounts related to fixed assets, increased from £2.8m to £4.5m.

Free reserves are held to ensure continuity of the Charity's ongoing and future activities, including:

- Protection against fluctuations in income, particularly year to year changes in the portfolio of donor-funded programmes
- Mitigation against the financial risks arising from the changing nature of aid, especially the movement towards payments by results in both grants and contracts
- Investment in innovation to support CARE's strategic objectives
- To enable the orderly cessation of activities should it ever be required

All charities are required to consider how much they need to hold in reserves. The extent varies depending on the scale and nature of the charity's activities.

The Board has set its policy to maintain a minimum level of £1.5m to £2m reserves. Given the current operating environment, it recognises that maintaining a higher level of free reserves may be prudent.

Cash and Short-Term Deposits

Cash and short-term deposits reduced during the year ended 30 June 2022, from £20.0m to £12.9m. Most of these funds represent cash received for donor-funded projects and are obligated against specific activities. Of the total cash balance, £10.1m is restricted while the unrestricted cash balance held by the CIUK group was £2.8m.

Going concern

The economic impact of the COVID-19 pandemic led the UK government to reduce official development assistance, which had a significant impact on the income of CIUK in the financial year ending 2022 and beyond. This reduction in income presented a challenging financial environment for the Charity. In response, we reduced our operations, resulting in a corporate restructure. Prompt action and prudent financial management during the financial year ended 30 June 2021 and 2022 increased the organisation's free unrestricted reserves to £4.5m (2021: £2.8m). Since 30 June 2022, the Charity has continued to manage its finances effectively – with oversight by Trustees – and has started to see Programme volumes return, with several contract wins and extensions.

In preparing the going concern assessment, income and expenditure projections have been extended to 30 June 2025. A baseline projection has been prepared based upon the Board approved FY24 budget – which shows continuing cost control and reflects recent contract wins.

In addition to the baseline ‘most likely’ projection, alternative prudent scenarios have been modelled which consider the impact of potential declines in income of up to 20% in both programme and fundraising. Although unlikely, a further scenario has been also prepared – a cumulative crystallization of both scenarios at the same time – to assess the impact such a scenario would have on the financial sustainability of the Charity. In this scenario the Charity would have sufficient unrestricted cash resources to continue its operations.

For this reason, the Trustees have concluded that there is no material uncertainty relating to going concern.

Trading subsidiary

The Charity’s wholly owned subsidiary, CI Enterprises Limited, carries out trading activities for the Charity. These activities provided a loss before tax of £20k in the year ended 30 June 2022 (2021: £9k loss). As such, no qualifying distribution in the form of gift aid was payable to CIUK.

OBJECTIVES FOR FY23

Developing a new strategy for CIUK

During FY23, CIUK developed its new strategy to define CIUK's role and contribution to delivering CARE's Vision 2030. This takes into account CARE's external commitments to equitable partnership through the Pledge for Change, as well as how CIUK can best maximise the opportunities available to CARE in the UK market for achieving its impact goals. It also focuses on making CIUK a great place to work by putting equity, diversity and inclusion at the heart of our work and aiming to become an anti-racist organisation.

The new strategy will support the Trustees' and senior management team's ability to take strategic resourcing decisions and communicate clearly on the goals and priorities of CARE to UK stakeholders. In our FY23 annual report we will give more detail on the objectives within the strategy.

Financial improvement

During FY23 we continued to prioritise the completion of outstanding audits to bring the charity up to date with its regulatory compliance requirements. CIUK's FY21 and FY22 accounts were delayed due to the knock-on effect of delays to our FY20 accounts. The delay to the FY20 accounts was caused by the cumulative impact of the COVID-19 pandemic, the sudden budget reduction of our main donor, the FCDO, followed by a series of staff changes and restructures.

The FY21 annual accounts were published in June 2023. We are implementing actions to prevent a repeat of such delays through a Financial Improvement Plan, which began in 2022 and remains ongoing.

People and culture

Following a long period of remote working during the Covid-19 pandemic, CIUK returned to hybrid office working during FY23. CIUK staff have flexibility to use the office for individual and team working as best fits their needs. CIUK plans to review this hybrid working approach and set a new future of work policy in the second half of 2023.

CIUK also decided to reinstate the Director of People role (our Interim Director of People entered her post on 22 May 2023) at senior management level to focus on rebuilding organisational culture, and on ambitions to focus on equity, diversity and inclusion at CIUK to enhance the wellbeing and satisfaction of all CIUK staff members.

Rebuilding the portfolio and FCDO's international reputation

During FY23, the FCDO re-started its procurement of large new programmes and CIUK successfully secured a number of high value and high impact programmes with the UK Government. These include the Food Security and Safety Net programme in Yemen (BRIGHTLY) which CIUK leads, the Syria Resilience Consortium in Syria, a new protection programme in Nigeria (HARP) and a climate and environment programme in Bangladesh (NABAPALLAB). We also successfully diversified to new donors, including winning programmes with Education Cannot Wait in Somalia and Afghanistan, and with new corporates including the Sage Foundation.

We continued to engage with the FCDO on rebuilding its reputation as a leader on gender equality, in particular after the appointment of Andrew Mitchell as International Development Minister. We were pleased to see the publication of FCDO's Women and Girls Strategy in March 2023, which responded to a number of key advocacy points that CIUK has been engaging the UK Government on for a number of years, including funding for Women-Led Organisations, and a target (80%) for the percentage of programmes that have gender equality as a primary or substantial objective.

Humanitarian response

Humanitarian needs continued to rise in FY23 and CIUK supported CARE country offices to respond to flooding in Pakistan and the major earthquake in Turkey and Northwest Syria and continued our support to teams responding to humanitarian needs created by the war in Ukraine. With new funding, we will also be able to re-establish support for communities in Yemen and Syria that was halted during the UK ODA budget cuts.

PLANS FOR THE FUTURE

CIUK's new strategy, *Local Leadership, Global Influence*, developed in FY23, sets out CIUK's priority objectives for the next three-year period. These objectives include:

- **Prioritising local leadership and global influence**
Working with colleagues across the confederation to change the way CARE works to deliver on our commitments under the Pledge for Change. We aim to test new programming models that put local partners and women-led organisations in the lead on decision-making and facilitate more funding directly to local organisations. We will also advocate to our own funders to change the way they fund to support local leadership.
- **Promoting a gender transformative approach to humanitarian and climate crises**
CIUK aims to scale our proven approaches to supporting women's voice and leadership that support women to play key roles in their communities to meet basic needs, bridge community divisions, manage natural resources and demand accountability from power holders. These approaches include Women Lead in Emergencies, Village Savings and Loans Associations in Emergencies (VSLAiE) and Climate Vulnerability and Capacity Assessments. We will focus our business development, communications and advocacy work on women's voice and leadership in humanitarian and climate crises to promote the role of women as agents of change and leaders of humanitarian and development action.
- **Becoming an actively anti-racist, diverse and inclusive organisation**
We aim to become a more diverse, inclusive and actively anti-racist organisation that bases its decisions, funding and relationships on feminist leadership principles. Over the strategy period, we will invest in the culture change that is needed to achieve these objectives.
- **Sustainable funding for impact**
As part of the strategy review, CIUK developed a new restricted funding strategy that aims to ensure we are raising restricted funding efficiently to achieve impact through programming, innovation and scaling proven approaches. We will also reassess the investments that we are making in unrestricted income sources, in particular individual giving, to diversify our income sources and reduce our reliance on the UK Government.

DIRECTORS' REPORT

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal structure

CARE International UK is a registered charity (Number 292506) and a private company (Number 1911651) limited by guarantee. The objects of the company, as set out in the Memorandum and Articles of Association, are to relieve poverty and sickness, to promote the preservation and protection of health and to advance education among the world's poor.

Related organisations

CIUK has a wholly owned subsidiary CI Enterprises Ltd, a company registered in England and Wales (Company No. 02306212). CI Enterprises is used for trading activities to provide income for the Charity.

Board of Trustees, Governing Committees and Management Team

The governing body of the Charity is the Board of Trustees (as listed on page 79). The Board meets formally four times a year. Trustees delegate responsibilities to the Committees, CEO and Management Team in line with the approved Delegated Authorities Policy. In addition, there are three standing committees:

- Programme and Policy Committee
- Finance and Audit Committee
- Ethics and People Committee (replacing the Ethics and Risk Committee and the Nominations and Remuneration Committee)

These Committees are made up of members of the Board and other independent individuals with relevant experience under specific terms of reference from the Board.

CIUK held 5 board meetings and 14 committee meetings during FY22.

Potential candidates for both the Board and Committees are recruited through an open and transparent process, including by advertisement in the press, online and through trustee recruitment organisations, as well as on the CIUK website. The Ethics and People Committee selects potential new members of the Board who are then approved by the Board before appointment.

A formal HR induction process is followed for new Board and Committee members. We also introduce them to the Charity as a whole and help them to form connections with our staff. We make sure they know about their legal duties and check if they need any professional development to thrive in the role.

Members of the Board and Committees serve for a three-year period and may be re-elected for normally one and a maximum of two further three-year terms. None of the members of the Board received any remuneration for their work as Trustees. Reasonable expenses are covered, to ensure there are no socio-economic barriers to being a Trustee.

The key management personnel of the Charity are the Senior Management Team (as listed under Organisational Details on page 79). The remuneration of the Chief

Executive is set by the Ethics and People Committee, and the remuneration of the Senior Management Team is set by the same committee in consultation with the Chief Executive.

CIUK has formal pay scales in place for all levels of staff. We benchmark our salaries each year against similar organisations in the NGO sector and pay at the median of salaries for each grade. We are a London living wage employer. Our pay ratio (the ratio between the highest paid member of CIUK and the median) is 3.0 (2021: 3.2) and this ratio is one of the indicators used to monitor the organisation's approach to pay.

Governance and Trustee duties

CIUK's Board of Trustees has adopted the Charity Governance Code for larger charities and regularly monitors performance against the Code. Following the Board's self-assessment (published in July 2018 and refreshed in November 2020) against the recommendations of the Code the Ethics and People Committee agreed that the Board met the recommendations of the Code but needed to focus more on diversity. Recruitment of new Trustees has addressed this. The organisation takes equity, diversity and inclusion issues seriously. CIUK has worked with external advisors and recruited an interim Director of People on 22 May 2023 to design and deliver a programme of work that will bring about the culture change needed to ensure that all staff are treated equitably and CIUK works towards becoming an anti-racist organisation.

Statement of compliance with Section 172

As a registered company CIUK is also bound by the reporting requirements of company law and, as part of this, the Trustees of CARE International UK are required to state how they have complied with their duties under Section 172(1) of the Companies Act 2006. Trustees must act in a way they consider, in good faith, would be most likely to promote the success of CARE to achieve its charitable purposes in compliance with section 172 Companies Act 2006.

The Board of Trustees delegate day to day management and decision making to the Chief Executive and other members of the Senior Management Team whose responsibility it is to ensure that the Charity's activities are carried out in compliance with agreed plans and policies. Details of the structure and activities of the Board and its standing committees are provided above and under the Legal and Administrative section at the end of this report.

The table below sets out the key decision taken by the Board during the year and how the interests of our stakeholders and the wider factors set out in Section 172 of the Companies Act 2006 were taken into account.

<p>Restructure due to continuing budget pressures resulting from UK ODA cuts and continued delays to pipeline opportunities</p>	<p>The Board took the decision to stop hosting two of the three global teams that CIUK has supported for a number of years. CIUK worked with others in the Confederation to transition these teams to other members. This achieved substantive savings in order to create a modest surplus in FY23 to help build up CIUK's reserves.</p>	<p>Key considerations:</p> <ul style="list-style-type: none"> • Impact on programme quality and thought-leadership • Stakeholder management within the Confederation to support a smooth transition and maintain institutional knowledge • Change management process and impact on employees
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In carrying out their duties the Trustees have regard, amongst other matters, to:

- **The likely consequences of any decision in the long term**

The scope of our vision and strategic goals are summarised on page 2. Optimising our support to poor and marginalised people and communities to overcome injustice and tackle poverty is the desired outcome of our operations. Consideration of sustainability and the long-term consequences of strategic proposals is part of the Board's decision-making process. External circumstances sometimes change and, if necessary, we adapt our plans to respond to changing needs.

- **The interests of the Charity's employees**

Our people and culture are vital to the successful delivery of our strategic goals. CIUK puts equity, diversity and inclusion at the heart of its new strategy and in FY23 set up an EDI core group led by the new People Director to deliver on our long-term objectives of making CIUK a great place to work for all staff members, including increasing satisfaction and reducing turnover amongst staff from minoritised ethnic groups. Our Board of Trustees maintains an active interest in our EDI initiatives and one of our trustees participated in the foundational work of the EDI core group.

- **The need to foster the Charity's business relationships with suppliers, customers and others**

We identify the following as the key stakeholders with whom we foster ongoing relationships:

- Foreign, Commonwealth & Development Office (FCDO)
- Other institutional donors and trusts and foundations, for example the Postcode Lottery Trust
- Private sector potential and existing partners (not whole private sector)
- British public potential and existing supporters (not whole British public)

- **The desirability of the Charity in maintaining a reputation for high standards of business conduct**

We espouse the values we wish to influence, support and sustain in our programmes in our engagement with our own donors, suppliers, partners and other stakeholders. Our reputation and credibility are vital to the successful delivery both of our strategic goals and our day-to-day activities.

- **The need to act fairly as between members of the Charity**

The Trustees are the only members of the Charity and their responsibilities relate to the objects of the Charity. The Charity is run to achieve its charitable purposes and not in the interests of its members. Issues of fairness between the members do not arise.

Change of Auditor

In February 2023 CIUK commenced a tender exercise in order to appoint a new external auditor. Crowe U.K. LLP were successful and have been appointed to complete the audit for the year ended 30 June 2022 onwards.

FUNDRAISING STATEMENT

CIUK seeks to maintain the highest possible standards in our fundraising and engagement activities and will never take the kindness and generosity of the British public for granted. Individual supporters who have chosen to support our work – either through single or regular donations, campaigning, participating in fundraising events, responding to an emergency appeal, or giving a loan to an entrepreneur through our Lendwithcare.org website – all make it possible for us to continue to save lives, support women and girls and be there for the world’s most vulnerable people. We are grateful to them every day and strive to keep earning their trust and their support by providing the highest standards of service and supporter experience.

CIUK strives to raise funds from organisations that share the same values and ethics and those that exist in the same moral space. CIUK also continues to be registered with the Fundraising Regulator and is an Organisational Member of the Institute of Fundraising. We adhere to the Code of Fundraising Practice across all public engagement and fundraising activities and continue to engage with both regulatory bodies to ensure all our fundraising activities are compliant and follow best practice.

We have continued to review and update our consent and privacy policies in order to stay fully compliant with the General Data Protection Regulations (GDPR). It is important that our supporters are happy with how we communicate with them, that they understand when there is a legitimate interest for us to do so, and that they are clear on what we do and don’t do with their personal information.

We have continued to work closely with professional fundraising and marketing agencies, who have supported and helped to deliver our fundraising activities over the year. We undertake a rigorous due diligence and tender process before starting to work with any suppliers and have strict contracts in place with existing suppliers, which include clauses on GDPR, recognising and managing vulnerable circumstances, human trafficking laws, and the Modern Slavery Act. Close monitoring of all fundraising and marketing campaigns is essential, including regular spot checks and mystery shopping, as it is very important to us that the agencies with which we work meet the high standards we set for ourselves.

We continue to be immensely proud of the stewardship service provided by our dedicated Supporter Care team, who are often the first point of contact that the British public will have with CIUK. During 2021/22, our fundraising and engagement activities reached TV, online and print audiences. In this year, ten complaints were received (2020/21: four complaints). We continue to treat all complaints seriously and ensure they are thoroughly investigated and responded to.

PUBLIC BENEFIT STATEMENT

The Trustees confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. That guidance addresses the need for all charities' aims to be, demonstrably, for the public benefit. The objects of the Company, as set out in the Articles of Association, are to relieve poverty and sickness, to promote the preservation and protection of health and to advance education among the world's poor. CIUK's approach to fighting poverty, addressing CARE's Vision 2030 impact areas (humanitarian response; women's economic justice; health; food nutrition and water security; gender equality; and climate justice) and by advocating on behalf of the poorest and most vulnerable people, allows us to meet directly the following criteria for public benefit as defined by the Charity Commission guidance:

- The prevention or relief of poverty
- The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity
- The relief of those in need, by reason of gender, age, ill-health, disability, financial hardship or other disadvantage
- The advancement of health and the saving of lives
- The advancement of education
- The advancement of environmental protection or improvement

We are clear in our aims and objectives and adhere to codes of governance which reach across the wider humanitarian sector, including the Sphere Handbook (a set of principles and standards agreed by the major humanitarian organisations, including CARE), the Red Cross code of conduct, and the Core Humanitarian Standard on Quality and Accountability (CHS). The CARE Confederation is externally verified against the Core Humanitarian Standard, following an external audit by the Humanitarian Quality Assurance Initiative in early 2020, and will be re-verified against this standard in 2024.

Our approach is to listen to the people we work for and take great care to 'do no harm'. We aim to help the poorest and most marginalised members of society, and no person is excluded on the grounds of race, religion, gender, sexual orientation, or social position.

INTERNAL CONTROL ENVIRONMENT

Internal control

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of control, financial and otherwise. They are responsible for keeping proper accounting records which 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 Companies Act 2006.

The systems of internal control are designed to provide assurance against material misstatement or loss. They include:

1. Strategic plan and budgets approved by the Board
2. Regular monitoring of Key Performance Indicators (KPIs) and progress against the strategic plan
3. Quarterly consideration by the Board of financial performance and variance from budgets, as well as scenario planning in response to external drivers of uncertainty
4. The use of Committees in meeting their duties and delegating certain functions of the Board
5. Appropriate identification, management and reporting of risks
6. Implementation of key policies and procedures
7. Structured delegated and financial authorities signed off by the Board
8. Internal auditing, carried out in accordance with the Audit Charter, encompassing overseas projects and UK processes and procedures

Trustees continue to review the adequacy of the Charity's internal control systems with the Senior Management Team. This is undertaken quarterly as part of the Risk Assurance Framework which distinguishes between 11 main risk areas. Each risk area has a dedicated risk owner and a Board committee responsible for its oversight. This reporting looks at how the Charity has responded to previously identified incidents, weaknesses, or risks, as well as how the Charity approaches new incidents or emerging risks. As part of this, the Trustees consider whether the Charity has taken appropriate measures to respond to the issues and whether the controls in place are sufficient for the organisational purposes.

In accordance with the Audit Charter, a risk-based internal audit approach is taken, and the annual audit plan is approved by the Finance and Audit Committee.

In the view of the Board, internal audit is sufficiently independent with unrestricted access to the Finance and Audit Committee and the Board of CIUK.

During the year, less internal audit work was carried out due to the continued impact that COVID-19 restrictions had on our staff's ability to perform overseas visits, as well as furlough from the previous financial year which impacted the internal audit plan. However, the Charity reached an agreement with CARE USA who will be supporting the internal auditing function going forward. In addition, the Board approved the Charity's plan to delay any additional internal audit work at the headquarters level to allow time for the previously identified gaps to be resolved, particularly the financial improvement plan which was prepared during FY23 and will be delivered in FY24. An external audit was done on the Charity's cyber security processes, an improvement plan for which is currently underway.

The Board believes that the Charity's other internal controls are adequate and meet the guidelines issued by the Charity Commission. The Board recognises that continuing to develop and strengthen CIUK's internal controls is a key priority moving forward and has ensured that the resources and expertise are in place to do so.

Risk management and principal risks

CIUK recognises the risks that we face due to the nature and context of our work. The Board, as the ultimate risk owner, has an established risk management process. Strategic risks are reviewed and discussed quarterly by the Senior Management Team and the Risk Management Committee. The Senior Management Team is responsible for the management of the key risks and ensuring effective mitigation is in place. CIUK uses recognised risk management protocols and standards assessing financial, operational, regulatory, external, and strategic risks.

The Charity regularly updates its Risk Assurance Framework that differentiates between 11 distinct risk areas. Each risk area is managed by a risk owner and overseen by a Board committee. These risk areas are reviewed quarterly at the Risk Management Committee meetings, and reports prepared for the relevant Board Committees. The Board sets and updates the Charity's Risk Appetite Statement, which includes the 11 risk areas, annually.

The significant risks for CIUK, as well as for the broader Charity and development sector, and the Board's plans to manage those risks are summarised below:

Identified risk	Measures in place to manage the risks:
<p>Financial stability and fundraising</p> <p>The organisation continues to be overly reliant on FCDO for programme funding, as well as subject to wider UK economic trends in terms of its unrestricted fundraising streams.</p>	<ul style="list-style-type: none"> • Diversification strategies in place including to UN and corporate donors, and increased focus on legacy and fundraising from individuals • Careful monitoring of fundraising market and CIUK financial performance • Ongoing actions taken to rebuild reserves • Relationship building, advocacy and influencing FCDO priorities • Ongoing strategic review of organisational priorities to ensure financial sustainability
<p>Systems and controls</p> <p>Failure to have appropriate systems and controls in place would leave us vulnerable to fraud, cyber-attacks, data breaches or unable to meet the compliance requirements of our regulators and donors. In prior year, work began to improve the Charity's financial processes with the onboarding of a new full finance team.</p>	<ul style="list-style-type: none"> • Internal audit reviews planned to be carried out regularly through collaboration with CARE USA • External assurance assessment performed and actions underway to address any issues identified • Cyber audit performed and recommendations in process of being implemented • Finance improvement plan in process of being implemented • Additional resources have been recruited to enhance our control environment
<p>Environments where we operate</p> <p>Increases our financial and operational risks including disruptions in programming; loss of access; delays in activities; loss of project documentation, physical threat, and safeguarding risks</p> <p>In some countries financial sanctions apply.</p>	<ul style="list-style-type: none"> • Due diligence on implementing partners • Systematic anti-terrorist checks on all suppliers and partners • Situation monitoring in conflict areas and for incidents • Appropriate training for staff for high-risk deployments • Co-operation with country offices to support donor advocacy and mitigate impact on programme delivery • Adjustments to financial budgets and forecasts following specific incidents • Appropriate safeguarding training and policies in place
<p>Impact of operating environment on staff</p> <p>UK Government aid budget cuts have resulted in reduced opportunities for travel and less connection to the organisation's purpose for staff. This poses a risk to the organisation as low morale may lead to higher staff turnover.</p>	<ul style="list-style-type: none"> • Active engagement with staff on the design of CIUK's new 3-year strategy, enhancing connection to organisational goals and between teams/departments • Annual salary review process • Flexible hybrid working approach implemented in response to staff feedback • Regular one-to-one wellbeing checks with staff • Investment in suitable working-from-home equipment for staff • Continue exit interviews to identify and monitor causes of staff leaving the organisation and corrective action taken

ANTI FRAUD, BRIBERY, CORRUPTION AND EXPLOITATION POLICIES AND SERIOUS INCIDENT REPORTING

Policies and reporting

CARE International has global policies on Anti-Fraud and Corruption and Protection from Sexual Exploitation and Abuse and Child Protection, which apply to all CARE members and operations. We have a Serious Incident Reporting protocol agreed with the UK Board.

The Anti-Fraud and Corruption policy requires all incidents or allegations of fraud, loss, and bribery to be reported to donors and the Finance and Audit Committee, regardless of financial materiality and ensures a consistent approach to fraud awareness, prevention, reporting and investigations across the confederation. In addition to the preventative measures, anti-fraud, corruption, and bribery controls are reviewed by internal audit. All UK staff are required to complete online anti-fraud training, reinforced through refresher training including during Charity Fraud Awareness week.

Serious incidents

Despite our enhanced approach to fraud prevention, the reality is that from time to time we will be victims of fraud. During the year, 13 suspicions of fraud and other incidents were reported to CIUK (2021: 31 fraud reports). Among these, eight related to our overseas programmes and five related to our headquarters' operations. All suspicions were fully investigated, and none were identified as substantiated.

The five headquarters-related incidents were reported to the appropriate authorities, including four serious incident reports to the Charity Commission and one report to the Information Commissioner's Office, in accordance with the CIUK Serious Incident Reporting protocol. Both authorities have since responded that they are assured that the Trustees are dealing with the matters appropriately and responsibly, and the cases are closed.

The significant downward trend in the amount of fraud reports can mainly be attributed to aid cuts, and the closure of our large programmes in Syria, Yemen, and Mozambique, as well as delays in the implementation of several of our projects. Previously, a large majority of our reporting was coming from our programming in the above-mentioned countries. Among the suspicions reported, most related to procurement processes as well as to conflict of interest, and foreign exchange fraud. All suspicions were reported to the donors, primarily FCDO, who confirmed in March 2023 that these cases were closed.

OTHER POLICIES AND STATEMENTS

Safeguarding

For CIUK, the protection of the people we support, our staff, and the partners we work with is paramount. Everyone in CARE, including each Trustee, is instrumental in making safeguarding core to everything we do.

In 2022, work has focused on implementing the recommendations from the safeguarding review conducted in 2021. The primary objective this year has been to strengthen the areas where gaps were identified and build on the best practice approaches.

The Senior Safeguarding Advisor, appointed in August 2021, led on implementing the recommendations made in the review. Significant achievements include:

- **Safer programming**

In 2022, CIUK introduced a safer programming strategy, to ensure safeguarding is designed into all new programmes. Before a new service is implemented, CIUK and our partners will have co-produced a safeguarding risk management plan, allowing us to track safeguarding implementation across key operational areas. By the end of 2022, all new and existing programmes had a safeguarding action plan.

- **Governance**

CIUK's strengthened governance structure has improved oversight of safeguarding the people we reach. In 2022, Trustees were kept informed on safeguarding performance through a quarterly report. The report includes updates on risk management and reported incidents. The Senior Safeguarding Advisor attended Trustee meetings to present the paper and field questions from Trustees.

- **Staffing**

New staff are now subject to enhanced background checking through participation in the misconduct disclosure scheme. In 2022, all new staff attended foundation safeguarding training as a condition of passing probation. This year all staff job descriptions, including Trustees, were subject to a risk assessment to determine the level of exposure to vulnerable groups their role placed them in.

The review, conducted in 2021, has sharpened CIUK's approach to safeguarding. Improved strategic planning ensures safeguarding is designed into our programmes enabling us to plan for resources needed to prevent harm happening and respond swiftly when it does. Enhanced practice has increased Trustees, Senior Management and staff individual and collective understanding of safeguarding.

Equity, Diversity and Inclusion

At CIUK, the starting point for all our work is our belief that poverty is caused by unequal power relations that result in the inequitable distribution of resources and opportunities between women and men, between power-holders and marginalised communities, and between countries. We believe that poverty cannot be overcome without addressing those underlying power imbalances. It is CIUK's mission to work alongside people and communities around the world to remove those power imbalances, in order to achieve social justice and thereby end poverty.

In FY22, we continued to work towards the diversity targets set in FY21 of reducing the Ethnic and the Gender pay gap as well as doubling our disability representation across the organisation.

The voluntary turnover in FY22 increased to 31%, which is a significant increase on FY21, which was 11%. Factors which may have impacted this were the continued absence and eventual closure of the permanent office space, which resulted in a number of staff relocating to outside of London. A major organisation-wide restructure resulted in 22 posts being removed from the structure. In this context, nine redundancies were made, nine staff were redeployed across the organisation and four vacancies were not filled.

One of the non-staff cost reduction measures taken in FY22 was to give up the lease at Camelford House (London, Vauxhall).

Modern Slavery

We continue to monitor compliance with the Modern Slavery Act, and the broader issue of modern slavery, across the following areas:

- Procurement, both UK-based and international
- Selection of programme partners
- HR policies and procedures
- Fundraising and communications

We have supported changes to policies and procedures, incorporating the risks relating to modern slavery.

CARE successfully campaigned for the International Labour Organization Convention to end violence and harassment in the world of work, which was passed in July 2019. We believe the Convention will help address issues of modern slavery in supply chains.

HUMAN RESOURCES

In FY22, a number of learning initiatives continued to be facilitated as follows:

- Unconscious bias training workshop.
- Race, Power and Privilege Workshop to facilitate a conversation around issues of systemic racism within the INGO sector.
- Performance management learning workshops focusing on: Delivering effective 1 to 1s; Setting objectives; and Getting the maximum benefit from the performance management process.
- Micro-aggression workshop, to support the EDI agenda, and help staff recognise and challenge micro-aggressions in the workplace.

ENVIRONMENTAL IMPACT

Statement on Streamlined Energy and Carbon Reporting (SECR) FY22

CIUK did not have an office in FY22, therefore the carbon footprint in FY22 was nil. The table below summaries our legally obligated emissions reporting as required by SECR and includes a comparison to the previous year.

UK Energy Source	FY22	FY21
Electricity kWh (Scope 2)	0 kWh	62,243 kWh
Associated Greenhouse gas emission (Tonnes CO2 equivalent)	0 tonnes CO2e	13.9 tonnes CO2e
Carbon intensity – tonnes CO equivalent per full time equivalent staff	0 tCO2e	0.12tCO2e
<p>Methodology: CO2 Associated greenhouse gases have been calculated using UK Government GHG conversion factors. 100% of our electricity came from renewable sources. CIUK had a Renewable Energy Guarantees of Origin (REGO) backed contract from our supplier declaring that it will procure sufficient electricity from renewable sources to match our demand. However, in compliance with UK government reporting standards, the carbon saving this creates is not included in the standardised carbon footprint reported above. If the lower carbon associated with the purchase of renewable energy was taken into account, the total carbon footprint for FY21 reported above would be substantially lower.</p>		

Flight emissions

CIUK's emissions, including RF (Radiative Forcing) from International Flights, are presented below. This equates to 54.34 tCO2e in total and 0.55 tCO2e per full time equivalent employee. CIUK has increased our carbon footprint on flights in 2022 as we restarted our visits to country offices in order to complete due diligence on programmes that we fund. These activities were suspended during the pandemic.

	FY22	FY21
Flights tCO2 inc RF	54.34 tonnes Co2e	2.97 tonnes Co2e
Flights tCO2 Per Full-time Equivalent Employee	0.55 tonnes Co2e	0.025 tonnes Co2e

Energy efficient actions

During FY22, we restarted our due diligence activities on programmes funded by CIUK. However, we continue to travel overseas only when necessary. There was no electricity usage as we did not have an office during the 2022 financial year; our staff continued to work remotely. Anyone representing CIUK signs a Code of Conduct confirming they will demonstrate commitment to reducing our environmental impact. CIUK contributes to the CARE International Global Climate Smart Report in terms of the action taken to reduce emissions, and to further CARE's global efforts to become a climate smart organisation.

We committed to offset our emissions where we cannot reduce them through credible carbon offset projects that have high social impact and environmental integrity. In FY23, we will contribute to the CARE International Carbon offsetting scheme with the Fair Climate Fund. We are very proud of our CARE joint offsetting programme – BACHAT II – and the steps the CARE confederation is taking to balance out unavoidable emissions from the work that we do. The BACHAT II programme will empower women in rural communities, improve health and safety conditions for families, and contribute to climate resilience – all while reducing emissions.

STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS

The Trustees are responsible for preparing the Annual Report including the Strategic Report and the financial statements in accordance with applicable law and regulations. Company law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the group and Charity and of the incoming resources and application of resources, including the income and expenditure, of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and accounting estimates that are reasonable and prudent.
- State whether applicable UK 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 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 Companies Act 2006.

They are also responsible for safeguarding the assets of the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Financial statements are published on the Charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the Charity's website is the responsibility of the Trustees. The Trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

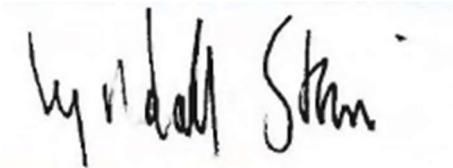
Disclosure of information to auditors

In the case of each of the persons who are Trustee Directors of the company at the date when this report was approved:

- So far as each of the Trustee Directors is aware, there is no relevant audit information (as defined in the Companies Act 2006) of which the company's auditors are unaware; and

- Each of the Trustee Directors has taken all the steps that they ought to have taken as a director to make themselves aware of any relevant audit information (as defined) and to establish that the company's auditors are aware of that information. This confirmation is given and should be interpreted in accordance with the provisions of S418 of the Companies Act 2006.

Approved on 27 September 2023 on behalf of the Board

A handwritten signature in black ink, appearing to read "Lyndall Stein". The signature is written in a cursive style with some capital letters.

Lyndall Stein
Chair of Trustees

A handwritten signature in black ink, appearing to read "S. Sribavan". The signature is written in a cursive style with some capital letters.

Sribavan Srisathkuranathan
Chair, Finance and Audit Committee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF CARE INTERNATIONAL UK

Opinion

We have audited the financial statements of CARE International UK ('the charitable company') and its subsidiaries ('the group') for the year ended 30 June 2022 which comprise the consolidated statement of financial activities, consolidated balance sheet, charity balance sheet, consolidated statement of cash flows and notes to the financial statements, including 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 group's and the charitable company's affairs as at 30 June 2022 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 trustee's 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 charitable company's or the group'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 contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion based on the work undertaken in the course of our audit

- the information given in the trustees' report, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; 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 set out on page 40, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006 together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context for the UK operations were the Charities Act 2011 together with the Charities SORP (FRS102).

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of grant and legacy income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, risk & compliance manager and the Audit & Risk Committee about their own identification and assessment of the risks of irregularities, designing audit procedures over income, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Tara Westcott
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
Cheltenham, UK

Date: 28 September 2023

CARE INTERNATIONAL UK
(A Company Limited by Guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2022**

	Note	Unrestricted funds 2022 £000	Restricted funds 2022 £000	Total funds 2022 £000	Total funds 2021 £000
Income from:					
Donations and legacies	3	5,862	9,110	14,972	11,448
Charitable activities	4	4,515	18,322	22,837	50,800
Other trading activities	5	178	-	178	190
Other income		183	396	579	281
Total income		10,738	27,828	38,566	62,719
Expenditure on:					
Raising funds:	6				
Trading subsidiary costs		197	-	197	213
Costs of raising voluntary income		3,563	95	3,658	3,967
Charitable activities	7	5,334	22,196	27,530	63,549
Total expenditure		9,094	22,291	31,385	67,729
Net income/(expenditure)		1,644	5,537	7,181	(5,010)
Transfers between funds	16	(69)	69	-	-
Net movement in funds		1,575	5,606	7,181	(5,010)
Reconciliation of funds:					
Total funds brought forward		2,943	9,075	12,018	17,028
Net movement in funds		1,575	5,606	7,181	(5,010)
Total funds carried forward		4,518	14,681	19,199	12,018

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 50 to 78 form part of these financial statements.

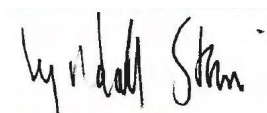
CARE INTERNATIONAL UK
(A Company Limited by Guarantee)
REGISTERED NUMBER: 1911651

CONSOLIDATED BALANCE SHEET
AS AT 30 JUNE 2022

	Note	2022 £000	2021 £000
Fixed assets			
Tangible assets	11	58	122
Investments	12	39	39
		97	161
Current assets			
Debtors	13	11,487	11,668
Cash at bank and in hand		12,912	19,974
		24,399	31,642
Creditors: amounts falling due within one year	14	(5,254)	(19,563)
		19,145	12,079
Net current assets			
		19,242	12,240
Total assets less current liabilities			
Creditors: amounts falling due after more than one year	15	(43)	(222)
		19,199	12,018
Total net assets		19,199	12,018
Charity funds			
Restricted funds	16	14,681	9,075
Unrestricted funds	16	4,518	2,943
		19,199	12,018
Total funds		19,199	12,018

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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



Lyndall Stein
Chair of Trustees
Date: 27 September 2023



Sribavan Srisathkurunathan
Chair, Finance and Audit Committee

CARE INTERNATIONAL UK
(A Company Limited by Guarantee)
REGISTERED NUMBER: 1911651

CHARITY BALANCE SHEET
AS AT 30 JUNE 2022

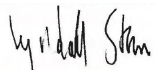
	Note	2022 £000	2021 £000
Fixed assets			
Tangible assets	11	58	122
Investments	12	39	39
		97	161
Current assets			
Debtors	13	11,695	12,161
Cash at bank and in hand		12,711	19,472
		24,406	31,633
Creditors: amounts falling due within one year	14	(5,232)	(19,545)
		19,174	12,088
Net current assets			
		19,271	12,249
Total assets less current liabilities			
Creditors: amounts falling due after more than one year	15	(43)	(222)
		19,228	12,027
Total net assets		19,228	12,027
Charity funds			
Restricted funds	16	14,681	9,075
Unrestricted funds	16	4,547	2,952
		19,228	12,027
Total funds		19,228	12,027

The Group has taken advantage of the exemption under s408 of the Companies Act 2006 and has not prepared a separate Statement of Financial Activities for the Charity.

The Charity's net movement in funds for the year was £7,201k (2021 - £(5,001k)).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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



Lyndall Stein
Chair of Trustees
Date: 27 September 2023



Sribavan Srisathkurunathan
Chair, Finance and Audit Committee

CARE INTERNATIONAL UK
(A Company Limited by Guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	2022	<i>2021</i>
	£000	<i>£000</i>
Cash flows from operating activities		
Net cash used in operating activities	(7,079)	<i>285</i>
Cash flows from investing activities		
Interest received	17	<i>21</i>
Loss on disposal of tangible fixed assets	-	<i>59</i>
Purchase of tangible fixed assets	-	<i>(47)</i>
Net cash provided by investing activities	17	<i>33</i>
Change in cash and cash equivalents in the year	(7,062)	<i>318</i>
Cash and cash equivalents at the beginning of the year	19,974	<i>19,656</i>
Cash and cash equivalents at the end of the year	12,912	<i>19,974</i>

The notes on pages 50 to 78 form part of these financial statements

CARE INTERNATIONAL UK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

1. General information

CARE International UK is a registered charity (Number 292506) and a private company (Number 1911651) limited by guarantee. The objects of the company, as set out in the Memorandum and Articles of Association, are to relieve poverty and sickness, to promote the preservation and protection of health and to advance education among the world's poor.

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 Companies Act 2006.

CARE International 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.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

2.2 Going concern

The economic impact of the Covid-19 pandemic led the UK government to reduce official development assistance, which had a significant impact on the income of CIUK in the financial year ending 2022 and beyond. This reduction in income presented a challenging financial environment for the Charity. In response we reduced our operations, resulting in a corporate restructure. Prompt action and prudent financial management during the financial year ended 30 June 2021 and 2022 increased the organisation's free unrestricted reserves to £4.5m (2021: £2.8m). Since 30 June 2022, the Charity has continued to manage its finances effectively – with oversight by Trustees and has started to see Programme volumes return – with several contract wins and extensions.

In preparing the going concern assessment, income and expenditure projections have been extended to 30 June 2025. A baseline projection has been prepared based upon the Board approved FY24 budget – which shows continuing cost control and reflects recent contract wins. In addition to the baseline most likely projection, alternative prudent scenarios have been modelled which consider the impact of potential declines in income of up to 20% in both programme and fundraising. Although unlikely a further scenario has been also prepared – a cumulative crystallization of both scenarios at the same time – to assess the impact such a scenario would have on the financial sustainability of the Charity. In this scenario the charity would have sufficient unrestricted cash resources to continue its operations.

For this reason, the Trustees have concluded that there is no material uncertainty relating to going concern.

CARE INTERNATIONAL UK
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

2. Accounting policies (continued)

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.

Donations, including regular giving and appeals, are recognised as income once CARE International UK has the right to receive the donation, when it is probable that the economic benefits will be received and that the amount of the donation can be measured reliably.

Income from sponsors is recognised on a receivable basis.

Legacies are accounted for as income once the receipt of the legacy becomes probable and quantifiable and entitlement criteria are established. For pecuniary and residuary legacies this will generally be at the point probate is granted or the receipt of cash whichever is earliest.

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income earned under contracts with donors where payments are contingent on the achievement of specified results is recognised in the SOFA in proportion to the stage of completion of the project. Where it is probable that total contract costs exceed total contract income, the expected deficit is recognised immediately. Income and expenditure in relation to these contracts are recognised within restricted funds, with any resulting surplus or deficit shown as a transfer to or from unrestricted funds.

Contributions and donations in kind are recorded at fair values during the year of contribution and recorded as restricted income and expenditure in the SOFA.

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Income from trading activities is accounted for on an accrual basis.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

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 raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants are credited to the Consolidated Statement of Financial Activities as the related expenditure is incurred.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Leasehold improvements	- over the remaining life of the lease
Office and other equipment	- 7 years
IT equipment	- 3 years

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

2. Accounting policies (continued)

2.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.8 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.

2.9 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.

2.10 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 Consolidated Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The Group 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.

2.12 Operating leases

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

The Charity had no operating lease commitments in the year. The policy remains relevant as the Charity commenced a lease on an office building in October 2022.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

2. Accounting policies (continued)

2.13 Pensions

Contributions to the defined contribution pension scheme are recognised in the SOFA when they are payable. The money purchase nature of the scheme assures there will be no funding deficit or surplus accruing to the Charity in the future. The pension scheme is independently administered. The assets of the scheme are held separately from those of the Charity.

The Charity also participates in the Pensions Trust Growth Plan. This is a multi-employer pension scheme where it is not possible to separately identify the assets and liabilities of participating employers. This is a money purchase arrangement with historical guarantees. The scheme is subject to the funding legislation outlined in the Pensions Act 2004. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme. A full actuarial valuation for the scheme was carried out as of 30 September 2019, which showed a deficit. The pension trustees have asked for the participating employers to pay additional contributions to the scheme to eliminate this funding shortfall. These recovery plan contributions are allocated to each participating employer in line with their estimated share of the scheme liabilities. The liability recognised for this obligation is the net present value of the deficit reduction contributions payable under the plan and is held as a provision in the Balance Sheet. The current overall position of the fund and the assumptions made are provided in Note 23.

2.14 Taxation status

Care International UK is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK Corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter three Part 11 Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes. The Charity's trading subsidiary will pay available profits to the Charity under the Gift Aid scheme, thereby eliminating or reducing their respective corporation tax liabilities.

The Charity is able to partially recover Value Added Tax (VAT). Expenditure subject to VAT that is not recoverable is recorded in the Accounts inclusive of VAT. The subsidiary trading company makes qualifying donations of taxable profit to the Charity to the full extent allowable. Unless material, any Corporation Tax liability arising in the subsidiary is included within the expenditure by the Group.

2.15 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 Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

2. Accounting policies (continued)

2.16 Areas of significant judgement and estimates

Significant accounting judgements and estimates

The Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. These judgements and estimates are continually evaluated, based upon experience, reasonable expectations of the outcome of future event and professional and expert advice. The significant judgements and estimates that could impact the carrying amounts of assets and liabilities are detailed below:

Income recognition

Income recognition requires judgement to appropriately apply the income accounting policies across the many complex funding streams the Charity has. Note 2.3 (on page 13) details the accounting principles adopted and their application across the significant funding streams. The judgements are continually reassessed and where appropriate provision is made for contingencies or deferrals are made to account for conditions yet to be fulfilled.

Cost Allocation methodology

The cost allocation methodology requires a judgement as to the most appropriate basis to use to apportion Support Costs. These are reviewed annually to assess whether the basis adopted continues to be reasonable. Support Costs are allocated on a pro rata basis, based on their use as measured by direct expenditure.

Pensions Trust scheme deficit

The assumptions underpinning the measurement of the Pension Trust liability depend upon significant judgements and estimates. Details of the potential liability relating to withdrawal from the Pensions Trust scheme are set out in Note 23. The Trustees consider the probability of this liability crystallising to be remote.

Lendwithcare

Lendwithcare funds are not presented as part of CARE International UK's assets. To ensure this remains appropriate, legal advice has been obtained and is updated on a regular basis. Any updates to the terms and conditions are scrutinised to ensure that it continues to be appropriate for CARE International UK to operate and disclose that the scheme is an agency arrangement.

The Trustees do not consider there to be any other areas of significant judgement or estimates.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

3. Income from donations and legacies

	Unrestricted funds 2022 £000	Restricted funds 2022 £000	Total funds 2022 £000
Donations			
Individual and corporate donors including legacies	5,737	5,230	10,967
Disasters Emergency Committee (DEC)	125	3,880	4,005
Total 2022	<u>5,862</u>	<u>9,110</u>	<u>14,972</u>
	<i>Unrestricted funds 2021 £000</i>	<i>Restricted funds 2021 £000</i>	<i>Total funds 2021 £000</i>
Donations			
Individual and corporate donors including legacies	4,463	5,541	10,004
Disasters Emergency Committee (DEC)	86	1,358	1,444
<i>Total 2021</i>	<u>4,549</u>	<u>6,899</u>	<u>11,448</u>

4. Income from charitable activities

	Unrestricted funds 2022 £000	Restricted funds 2022 £000	Total funds 2022 £000
Foreign, Commonwealth & Development Office/ Department for International Development (DFID)	2,015	16,165	18,180
European Commission including Directorate for Humanitarian Aid and Civil Protection	36	172	208
Other Donors and Funders	2,464	1,985	4,449
	<u>4,515</u>	<u>18,322</u>	<u>22,837</u>

CARE INTERNATIONAL UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

4. Income from charitable activities (continued)

	<i>Unrestricted funds 2021 £000</i>	<i>Restricted funds 2021 £000</i>	<i>Total funds 2021 £000</i>
Foreign, Commonwealth & Development Office/ Department for International Development (DFID)	4,021	40,578	44,599
European Commission including Directorate for Humanitarian Aid and Civil Protection	94	2,416	2,510
Other Donors and Funders	1,709	1,982	3,691
	<u>5,824</u>	<u>44,976</u>	<u>50,800</u>

5. Income from other trading activities

Income from trading subsidiary

The trading income from the wholly owned subsidiary, CARE International Enterprises Limited, derives from:

- Providing IT support to seven European CARE International members and their respective country offices
- Fees charged to corporate partners for use of the CARE name and logo
- Royalty income from book sales

	Unrestricted funds 2022 £000	Total funds 2022 £000	<i>Total funds 2021 £000</i>
Total trading income	<u>178</u>	<u>178</u>	<u>190</u>
<i>Total 2021</i>	<u>190</u>	<u>190</u>	

CARE INTERNATIONAL UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2022 £000	Restricted funds 2022 £000	Total funds 2022 £000
Individuals	1,922	55	1,977
Institutional donors	321	-	321
Corporate donors	357	17	374
Media & Communications	613	-	613
Support costs	350	23	373
	<u>3,563</u>	<u>95</u>	<u>3,658</u>

	<i>Unrestricted funds 2021 £000</i>	<i>Restricted funds 2021 £000</i>	<i>Total funds 2021 £000</i>
Individuals	2,225	59	2,284
Institutional donors	302	-	302
Corporate donors	569	27	596
Media & Communications	540	-	540
Support costs	206	39	245
	<u>3,842</u>	<u>125</u>	<u>3,967</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

6. Expenditure on raising funds (continued)

Expenditure on Trading Activities

The trading costs incurred by the wholly owned subsidiary, CARE International Enterprises Limited, comprise:

	Unrestricted funds 2022 £000	Total funds 2022 £000	<i>Total funds 2021 £000</i>
Trading subsidiary costs	197	197	213

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £000	Restricted funds 2022 £000	Total 2022 £000
Humanitarian response	2,385	11,144	13,529
Development work	2,640	10,950	13,590
Advocacy	309	102	411
	<u>5,334</u>	<u>22,196</u>	<u>27,530</u>

	<i>Unrestricted funds 2021 £000</i>	<i>Restricted funds 2021 £000</i>	<i>Total 2021 £000</i>
Humanitarian response	2,894	38,524	41,418
Development work	2,526	19,160	21,686
Advocacy	378	67	445
	<u>5,798</u>	<u>57,751</u>	<u>63,549</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £000	Support costs 2022 £000	Total funds 2022 £000
Humanitarian response	12,220	1,309	13,529
Development work	12,276	1,314	13,590
Advocacy	371	40	411
	<u>24,867</u>	<u>2,663</u>	<u>27,530</u>

	<i>Activities undertaken directly 2021 £000</i>	<i>Support costs 2021 £000</i>	<i>Total funds 2021 £000</i>
Humanitarian response	38,972	2,446	41,418
Development work	20,406	1,280	21,686
Advocacy	417	28	445
	<u>59,795</u>	<u>3,754</u>	<u>63,549</u>

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NOTES TO THE FINANCIAL STATEMENTS
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9. Support costs

Support costs in 2022 amounted to £3.0m (2021: £4m) and a breakdown by area of expenditure is provided in the table below. The allocation of support costs to fundraising and charitable activity has been provided in Notes 6 & 8.

	Unrestricted funds 2022 £000	Restricted funds 2022 £000	Total funds 2022 £000
Management	1,143	-	1,143
Office costs	60	10	70
Finance & IT	725	13	738
Human resources	367	162	529
Governance	556	-	556
	<u>2,851</u>	<u>185</u>	<u>3,036</u>

	<i>Unrestricted funds 2021 £000</i>	<i>Restricted funds 2021 £000</i>	<i>Total funds 2021 £000</i>
Management	1,105	-	1,105
Office costs	651	-	651
Finance & IT	946	500	1,446
Human resources	347	135	482
Governance	312	3	315
	<u>3,361</u>	<u>638</u>	<u>3,999</u>

	2022 £000	2021 £000
Included within Unrestricted Support Costs are the following:		
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	124	78
Depreciation charges	64	232
Operating lease - property rent	-	202
	<u>188</u>	<u>512</u>

CARE INTERNATIONAL UK
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NOTES TO THE FINANCIAL STATEMENTS
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10. Staff costs

	Group 2022 £000	<i>Group 2021 £000</i>
Wages and salaries	4,646	5,075
Social security costs	447	514
Contribution to defined contribution pension schemes	229	322
Remeasurement of defined benefit pension schemes	(132)	-
	<u>5,190</u>	<u>5,911</u>

Included within Wages and salaries costs are termination costs of £34k (2021: £34k) and other staff costs of £282k (2021: £8k). Termination costs relate to a limited number of redundancies and settlement agreements paid during the year.

In addition to full-time permanent staff, CARE International UK employed temporary staff at a cost of £189k (2021: £46k). This was due to some positions being filled on an interim basis. These costs are included in other staff costs.

The Charity participates in a multi-employer defined benefit pension scheme administered by The Pensions Trust (TPT). The Charity recognises a liability in relation to the agreed deficit funding arrangement, and the amount recognised is the net present value of the deficit reduction contributions payable. At the year-end, TPT remeasured the contribution schedule, and as a result, the net present value of the liability was reduced by £132k. The original liability expense was treated as a staff cost, and the corresponding remeasurement has been treated in the same manner.

The average number of persons employed by the Charity during the year was as follows:

	Group 2022 No.	<i>Group 2021 No.</i>
Charitable activities	48	61
Fundraising	32	38
Support	18	20
Staff seconded to other CARE members	-	1
	<u>98</u>	<u>120</u>

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NOTES TO THE FINANCIAL STATEMENTS
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10. Staff costs (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2022 No.	<i>Group 2021 No.</i>
In the band £60,001 - £70,000	4	9
In the band £80,001 - £90,000	1	2
In the band £130,001 - £140,000	1	1

The highest paid individual in the organisation is the Chief Executive Officer. In 2022 the Chief Executive's remuneration (pay and pension) placed him in the £130,001-£140,000 band (2021: £130,001-£140,000 band).

CARE International UK has formal pay scales in place for all levels of staff. We benchmark our salaries each year against similar organisations in the NGO sector and pay at the median of salaries for each grade. We are a London living wage employer.

The remuneration of the Chief Executive is set by the Ethics and People Committee. The remuneration of the Senior Management Team is set by the Ethics and People Committee in consultation with the Chief Executive.

Our pay ratio (the ratio between the highest paid member of CARE International UK staff and the median) is 3.0 (2021: 3.2) and this ratio is one of the indicators used to monitor the organisation's approach to pay.

Employer contributions are made to a defined contribution pension scheme in respect of 6 higher paid employees (2021: one). Total employer contributions in respect of higher paid employees during the year amounted to £26k (2021: £50k).

The key management personnel of the Charity are the Trustees and the senior management team. The short-term employee benefits for the senior management team for 2022 was £526k (2021: £425k).

Termination costs relate to a limited number of redundancies, where payments were made to staff in lieu of notice. No ex-gratia payments were made.

Trustees' remuneration and expenses

None of the members of the Board received any remuneration for their work as trustees (2021: Nil). Expenses reimbursed to trustees for travel undertaken on the Charity's behalf in 2022 totaled £1,092 (2021: £174). The Charity paid £21.6k for Combined Liability insurance, which includes trustees' indemnity insurance cover. In 2021 this was covered within the Professional Indemnity Insurance policy, at a cost of £16.8k. Trustees' donations were £2.6k (2021: £5.8k).

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NOTES TO THE FINANCIAL STATEMENTS
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11. Tangible fixed assets

Group and Charity

	Office equipment £000	Computer equipment £000	Total £000
Cost or valuation			
At 1 July 2021	3	257	260
At 30 June 2022	<u>3</u>	<u>257</u>	<u>260</u>
Depreciation			
At 1 July 2021	1	137	138
Charge for the year	-	64	64
At 30 June 2022	<u>1</u>	<u>201</u>	<u>202</u>
Net book value			
At 30 June 2022	<u>2</u>	<u>56</u>	<u>58</u>
<i>At 30 June 2021</i>	<u>2</u>	<u>120</u>	<u>122</u>

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NOTES TO THE FINANCIAL STATEMENTS
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12. Fixed asset investments

Group and Charity	Unlisted investments £000
Cost or valuation	
At 1 July 2021	39
At 30 June 2022	<u>39</u>
Net book value	
At 30 June 2022	<u>39</u>
At 30 June 2021	<u>39</u>

The Unlisted Investment represents a cash investment in CARE International Revolving Loan Fund (see paragraph b below).

a) Subsidiary company investments held by the Charity include a £2 (2021: £2) investment in the subsidiary company at cost. The Charity holds 100% of the issued share capital of CI Enterprises Limited, which is registered in England and Wales. The Company's principal activity is to undertake trading for the Charity. A summary of the subsidiary's results and its financial position as at 30 June 2022 is given in Note 18.

b) During the year CARE International participated in the Revolving Fund established with other members of the CARE International Confederation, maintaining its investment of €45,500. The Fund, which is administered by the CARE International Secretariat in Geneva, is used to provide short-term interest-bearing loans to finance cash flow needs of members for projects across CARE International, where funds are received from donors after they are needed for implementation.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

13. Debtors

	Group 2022 £000	<i>Group</i> <i>2021</i> <i>£000</i>	Charity 2022 £000	<i>Charity</i> <i>2021</i> <i>£000</i>
Due within one year				
Receivable from donors and funders	4,583	2,918	4,583	2,918
Due from subsidiary undertaking	-	-	292	554
Other debtors	420	365	336	306
Prepayments and accrued income	2,217	163	2,217	161
Program advances to CARE country offices and partner	4,267	8,222	4,267	8,222
	<u>11,487</u>	<u>11,668</u>	<u>11,695</u>	<u>12,161</u>

Program advances to CARE country offices and partners represent funds transferred to enable program implementation, which have not yet been utilised.

14. Creditors: Amounts falling due within one year

	Group 2022 £000	<i>Group</i> <i>2021</i> <i>£000</i>	Charity 2022 £000	<i>Charity</i> <i>2021</i> <i>£000</i>
Provision for pension plan recovery	29	65	29	65
Payable to donors and funders	12	373	12	373
Trade creditors	1,688	270	1,688	269
Funds due to CARE country offices and partners	2,652	18,040	2,652	18,040
Other creditors	164	260	164	246
Accruals and deferred income	709	555	687	552
	<u>5,254</u>	<u>19,563</u>	<u>5,232</u>	<u>19,545</u>

Funds due to CARE country offices and partners represent funds utilised for programme implementation for active awards, which have not yet been transferred by CARE International UK.

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	Group 2022 £000	<i>Group 2021 £000</i>	Charity 2022 £000	<i>Charity 2021 £000</i>
Deferred income at 1 July	25	104	25	104
Amounts released from previous periods	(25)	(79)	(25)	(79)
	<u>-</u>	<u>25</u>	<u>-</u>	<u>25</u>

Deferred income represents income relating to multi-year contract payments and performance related grants paid in advance.

15. Creditors: Amounts falling due after more than one year

	Group 2022 £000	<i>Group 2021 £000</i>	Charity 2022 £000	<i>Charity 2021 £000</i>
Other loans	<u>43</u>	<u>222</u>	<u>43</u>	<u>222</u>

CARE INTERNATIONAL UK
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NOTES TO THE FINANCIAL STATEMENTS
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16. Statement of funds

Statement of funds - current year

	Balance at 1 July 2021 £000	Income £000	Expenditure £000	Transfers in/out £000	Balance at 30 June 2022 £000
Unrestricted funds					
General Funds	2,943	10,738	(9,094)	(69)	4,518
Restricted funds					
<i>Donations & Legacies</i>					
Individual and corporate donors including legacies	3,967	5,225	(3,319)	667	6,540
Disaster Emergency Committee (DEC)	73	3,880	(1,810)	-	2,143
<i>Charitable Activities</i>					
Foreign, Commonwealth & Development Office/ Department for International Development (DFID)	2,391	16,163	(14,405)	(468)	3,681
European Commission including Directorate for Humanitarian Aid and Civil Protection	186	166	(208)	159	303
Other donors and miscellaneous restricted funds	2,458	2,394	(2,549)	(289)	2,014
	<u>9,075</u>	<u>27,828</u>	<u>(22,291)</u>	<u>69</u>	<u>14,681</u>
Total of funds	<u><u>12,018</u></u>	<u><u>38,566</u></u>	<u><u>(31,385)</u></u>	<u><u>-</u></u>	<u><u>19,199</u></u>

NOTES TO THE FINANCIAL STATEMENTS
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16. Statement of funds (continued)

The restricted funds represent unexpended balances on donations and grants given for specific purposes, for which conditions have been imposed as to their use. The funds have been grouped by donor as the project restrictions are set by the donors. Within each grouping, there are numerous restricted programmes for which the funding can only be spent in specific geographical areas and on specific activities. The material balances are further explained below:

- **Individual and corporate donors including legacies** represent donations raised by CIUK and legacies left to the Charity which are for our restricted appeals. A significant proportion of this restricted funding relates to the Ukraine appeal and is to be spent on providing aid to Ukrainian refugees.
- CIUK are a member of the **Disaster Emergency Committee** and we receive restricted funding to run programmes resulting from their emergency appeals. This fund grouping relates to funds received from the DEC as a result of their Ukraine and Afghanistan appeals, and their coronavirus appeals for Syria and India, which must be spent responding to those appeals.
- The **Foreign, Commonwealth & Development Office (FCDO)/Department for International Development (DFID)** fund grouping represents the balance of funds received from FCDO, DFID & UK Government sub-awards towards a number of restricted programmes. These include the Adolescent Girls' Education in Somalia programme, Building Local Resilience programmes in Syria, Gender Equality programme in the West Bank, and the Recover, Reintegration and Resilience programme in Afghanistan.
- The **other donor and miscellaneous** restricted funds includes all other restricted programmes, including grants from the START network, other CARE International members, the UN and trusts and foundations, which are restricted in terms of the geographical area and purpose that they can be spent on. No individual programme fund within this category is material. The restricted funds generating the most income in FY2022 are the Volant Trust Covid-19 response fund which is for providing access to Covid-19 healthcare, and the Cote d'Ivoire Youth Promotion Initiative.

Transfers between funds are summarised as follows:

£260k was transferred from Restricted to Unrestricted funds, in relation to the clearing of remaining balances on restricted fund codes and awards which had ended prior to 1 July 2022, where the Charity had confirmed that no obligations to donors or partners remained. In most instances, these remaining balances occurred as a result of expenditure incurred to implement the awards being coded elsewhere in advance of receiving and recording the corresponding income.

£95k was transferred from Unrestricted to Restricted funds to correct the treatment of cost recovery relating to prior years.

£234k was transferred from Unrestricted to Restricted funds following legal advice sought by the Charity regarding the classification of funds.

Transfers between the restricted fund categories were processed to ensure that the ending fund balances by donor group, as presented in this note, agree to the sum of the ending fund balances by donor group as per our ledger system. As such:

- £433k was transferred in to the 'Individual and corporate donors including legacies' fund category,
- £220k was transferred in to the 'European Commission including Directorate for Humanitarian Aid and Civil Protection' fund category,
- £409k was transferred out of the 'FCDO/DFID' category, and
- £244k was transferred out of the 'Other donors and miscellaneous restricted funds' category.

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NOTES TO THE FINANCIAL STATEMENTS
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16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 July 2020 £000</i>	<i>Income £000</i>	<i>Expenditure £000</i>	<i>Transfers in/out £000</i>	<i>Balance at 30 June 2021 £000</i>
Unrestricted funds					
General Funds	1,805	10,844	(9,853)	147	2,943
Restricted funds					
<i>Donations & Legacies</i>					
Individual and corporate donors including legacies	6,887	5,541	(8,441)	(20)	3,967
Disaster Emergency Committee (DEC)	(68)	1,358	(1,235)	18	73
<i>Charitable Activities</i>					
Foreign, Commonwealth & Development Office/ Department for International Development (DFID)	7,086	40,578	(45,109)	(164)	2,391
European Commission including Directorate for Humanitarian Aid and Civil Protection	(1,827)	2,416	(425)	22	186
Other donors and miscellaneous restricted funds	3,145	1,982	(2,666)	(3)	2,458
	<u>15,223</u>	<u>51,875</u>	<u>(57,876)</u>	<u>(147)</u>	<u>9,075</u>
Total of funds	<u><u>17,028</u></u>	<u><u>62,719</u></u>	<u><u>(67,729)</u></u>	<u><u>-</u></u>	<u><u>12,018</u></u>

When preparing the Notes to the Accounts for the year ended 30 June 2022, the Charity identified that the Statement of Funds note included in the signed Accounts for the year ended 30 June 2021 did not agree to the Consolidated Statement of Financial Activities for the year ended 30 June 2021, as one adjustment had not been incorporated into the Statement of Funds note. In order to correctly report the Y.E. 2021 comparators in this note, the Income and Expenditure relating to Individual and corporate donors during the year ended 30 June 2021 has been updated, in order to accurately reflect the income and spend as reported in the Consolidated Statement of Financial Activities for the year ended 30 June 2021.

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NOTES TO THE FINANCIAL STATEMENTS
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17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £000	Restricted funds 2022 £000	Total funds 2022 £000
Tangible fixed assets	58	-	58
Fixed asset investments	39	-	39
Current assets	5,659	18,740	24,399
Creditors due within one year	(1,195)	(4,059)	(5,254)
Creditors due in more than one year	(43)	-	(43)
Total	4,518	14,681	19,199

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £000</i>	<i>Restricted funds 2021 £000</i>	<i>Total funds 2021 £000</i>
Tangible fixed assets	122	-	122
Fixed asset investments	39	-	39
Current assets	4,297	27,345	31,642
Creditors due within one year	(1,279)	(18,284)	(19,563)
Creditors due in more than one year	(222)	-	(222)
Total	2,957	9,061	12,018

CARE INTERNATIONAL UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

18. Subsidiary

The Charity owns the whole of the issued ordinary share capital of CI Enterprises Ltd, a company registered in England and Wales (Company number 02306212) and whose registered address is c/o Ashurst LLP, London Fruit and Wool Exchange, 1 Duval Square, London, England, E1 6PW.

The subsidiary is used for trading activities to provide income for the Charity. The activities during the year were the provision of IT support to seven European CARE International Member offices and their respective country offices, fees charged to corporate partners for use of the CARE name and logo and receiving royalty income from book sales.

	2022	<i>2021</i>
	£000	<i>£000</i>
Total trading income	178	<i>190</i>
Cost of Sales	(173)	<i>(143)</i>
Gross profit	5	<i>47</i>
Administrative expenses	(25)	<i>(56)</i>
(Loss) before qualifying charitable donation and taxation	(20)	<i>(9)</i>
Taxation	-	<i>-</i>
(Loss) after taxation	(20)	<i>(9)</i>

The aggregate of the assets and liabilities were:

	2022	<i>2021</i>
	£000	<i>£000</i>
Assets	285	<i>556</i>
Liabilities	(314)	<i>(565)</i>
(Deficit)	(29)	<i>(9)</i>

CI Enterprises Limited has entered a binding deed of covenant to pay all its taxable profits to its parent charity, CARE International UK, as a qualifying charitable donation. Ordinarily these taxable profits transferred to the parent entity are recognised through equity rather than as an expense through the profit and loss, and therefore an operating profit exists at the balance sheet date. If the qualifying distribution is made within 9 months of the year end, no corporation tax is due on the profits.

For the year ended 30 June 2022 no qualifying distribution was made to CARE International UK as CI Enterprises Limited made a loss.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

19. Lendwithcare

Lendwithcare is a peer-to-peer lending relationship between individuals and organisations based in the UK and people in low-income countries. It is an innovative way of raising microfinance to help entrepreneurs in developing countries to lift themselves out of poverty.

The total number of lenders, since the scheme's inception in April 2010, is 74,864 (2021: 69,005) with 49,524 (2021: 48,373) active lenders as at 30 June 2022. Active lenders are defined as a lender who has logged in, made a loan, or received a repayment in the last 12 months.

The total value of loans made to entrepreneurs since the inception of the scheme has been £39.6m. This has supported 170,670 (2021: 151,103) entrepreneurs since the beginning of the scheme. In compliance with the Charities SORP (FRS102), the Charity, as agent, discloses the value of funds added to the scheme; funds loaned to entrepreneurs through microfinance partners, which includes both new funds from lenders and funds repaid to lenders and then re-loaned to another entrepreneur; together with the balances held at 30 June 2022.

Funds received

The value of new funds added to the scheme during the year, by existing and new lenders, is:

	2022	<i>2021</i>
	£000	<i>£000</i>
Added to the scheme	2,109	2,222
Withdrawn	(199)	<i>(193)</i>
	1,910	<i>2,029</i>

Funds paid

The total value of loans (from new funds and funds re-loaned) during the year is:

	2022	<i>2021</i>
	£000	<i>£000</i>
Loans during the year	6,048	4,893
	6,048	<i>4,893</i>

CARE INTERNATIONAL UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

19. Lendwithcare (continued)

Balance held as agent

The amount of lenders funds held:

	2022	<i>2021</i>
	£000	<i>£000</i>
Amounts held by CIUK at year-end as agent	2,941	<i>2,708</i>
	2,941	<i>2,708</i>
	2,941	<i>2,708</i>

Lenders' funds do not form part of the assets of CARE International UK and are therefore not consolidated within the financial statements. They are not available for use by the Charity.

The operating costs of the scheme of £0.9m (2021: £0.9m) are included in expenditure on raising funds (individuals) within the financial statements and in Note 6. These are the costs of managing the scheme and raising new funds for the scheme.

20. Reconciliation of net movement in funds to net cash flow from operating activities

	Group	<i>Group</i>
	2022	<i>2021</i>
	£000	<i>£000</i>
Net income/expenditure for the year (as per Statement of Financial Activities)	7,181	<i>(5,010)</i>
Adjustments for:		
Depreciation charges	64	<i>232</i>
Interest receivable	(17)	<i>(21)</i>
Decrease in debtors	181	<i>3,427</i>
(Decrease)/ increase in creditors	(14,488)	<i>1,657</i>
Net cash provided by/(used in) operating activities	(7,079)	<i>285</i>
	(7,079)	<i>285</i>

CARE INTERNATIONAL UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

21. Analysis of cash and cash equivalents

	Group 2022 £000	<i>Group 2021 £000</i>
Cash in hand	12,912	19,974
Total cash and cash equivalents	12,912	<i>19,974</i>

22. Analysis of changes in net debt

	At 1 July 2021 £000	Cash flows £000	At 30 June 2022 £000
Cash at bank and in hand	19,974	(7,062)	12,912
Debt due within 1 year	(65)	36	(29)
Debt due after 1 year	(222)	179	(43)
	19,687	(6,847)	12,840

23. Pension commitments

All new employees are auto-enrolled into a Group Personal Pension Plan with Royal London (formerly Scottish Life) comprising a 5% employer contribution and 3% employee contribution.

Contributions to the scheme for the year were £438k (2021: £426k) and at the end of June 2022 there were 79 members in the scheme (2021: 108).

The Charity also participates in a multi-employer defined benefit scheme administered by The Pensions Trust. This scheme was closed to new members at the end of April 2014, and existing members continue to benefit from a 7.5% employer contribution against a 4% employee contribution.

Contributions to the scheme for the year were £50k (2021: £52k) and at the end of June 2022 there were 9 members in the scheme (2021: 10).

Contributions to the multi-employer scheme paid into The Pensions Trust's Growth Plan ("the Plan") up to and including September 2001 have been converted to defined amounts of pension payable from Normal Retirement Date. From October 2001, contributions were invested in personal funds which have a capital guarantee, and which are converted to pension on retirement, either with the Growth Plan or by purchasing an annuity.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

23. Pension commitments (continued)

Following a change in legislation in September 2005, there is technically a potential liability to CARE International UK, applicable to employers with pre-October 2001 liabilities in the Plan. When an employer withdraws from a pension scheme which is in deficit, the employer is required by law to pay its share of the deficit, calculated on a statutory basis (known as the buy-out basis). If Plan liabilities exceed assets, a buy-out debt will exist if CARE International UK withdraws all employees from the scheme. The leaving employer's share of the buy-out debt is the proportion of the Plan's pre-October 2001 liability attributable to employment with the leaving employer compared with the total amount of the Plan's pre-October 2001 liabilities. Given the number of factors to be considered in determining the liabilities the debt can fluctuate over time.

The Pensions Trust estimates that the cost of withdrawal from the Plan would be £762k based on the financial position of the Plan at 30 September 2021 (2020: £1.17m). The cost of withdrawal has since been revised to £417k based on the financial position of the Plan at 30 September 2022. The Pensions Trust has advised that an employer will only be deemed to have withdrawn if it has no active members remaining in the Plan and no eligible employees to whom to offer membership to the Plan. The chance of this debt crystallising is therefore considered remote. CARE International UK has no intention of withdrawing from the scheme and will continue to make a provision for the recovery of pension deficit amounts.

Under the Pensions Trust recovery plan, deficit contributions made by CARE International UK during the year were £65k (2021: £75k). This recovery plan is intended to run to 2025. In compliance with the Charities Statement of Recommended Practice (FRS102), the provision for the net present value of the future contributions to the deficit recovery plan is held on the Balance Sheet. Details of this provision are given in Notes 14 & 15, Creditors.

24. Related party transactions

The Charity is a member of the Disasters Emergency Committee (DEC) and in the year paid a subscription of £34.7k (2021: £39.7k). As an automatic part of membership, CARE International UK's Chief Executive is a trustee of the DEC. The Charity receives funds from DEC appeals and amounts received and receivable in the year were £4.0m (2021: £1.4m).

CARE INTERNATIONAL UK
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

25. Donor funding

The information in the table below is provided to meet special conditions in restricted grant agreements requiring CARE International UK to disclose cash received from these grants in the Annual Financial Accounts.

	Cash received	
	2022	2021
	£'000	£'000
Comic Relief		
Sport for Social Change - Empowering female advocates	-	22
(DEC) Disasters Emergency Committee		
WASH Restoration and Livelihoods Recovery for More Resilient Communities in Central Sulawesi	-	187
Mozambique- Restoring access to WASH and Education in the aftermath of Cyclone phase 2	-	785
Syria: Winter COVID-19 Response: Increased access to protection services, WASH and Winter NFIs for IDPs and Host communities in North East Syria. Yemen: Emergency COVID-19 response for crisis-affected population in Amran, Yemen.	-	516
DEC Coronavirus Appeal 2020 (Syria) 2nd phase	720	15
DEC Coronavirus Appeal India 2020	368	-
DEC Afghanistan Crisis Appeal	736	-
DEC Ukraine Appeal	2,096	-
Foreign Common and Development office/(DFID) Dept. for Int'l Dev't		
Developing resilience of households and communities affected by conflict in Northern, Central and Southern Syria	3,541	8,712
Seizing the moment: Working toward Gender Equality in Government Structures and Policies with a focus on the Ministry of Women Children and Youth Affairs	-	171
Strengthening Resilience to Climate Change in Western Kenya phase 2	-	67
Sahel Covid-19 Response in Chad, Niger and Mali	-	1,429
Multisector Humanitarian Response Programme Extension	-	22,637
DFID Somalia Social Norms and Participation Programmed (SNaP) ; Challenging Harmful Attitudes and Norms for Gender Equity and Empowerment in Somalia (CHANGES) Project - via SAVE the Children Somalia	-	85
Steps Towards Afghan Girls' Educational Success PHASE II (STAGES II) - via Aga Khan Foundation	1,019	1,884
PWC	1,095	2,113
Improving Gender Attitude Transition and Education - (IGATE-T)- via Worldvision UK	337	527
Weather and Climate Information Services for Africa (WISER)- via IGAD Climate Prediction and Application	-	166
Adolescent Girls' Education in Somalia (AGES) via PWC	3,915	2,853
COVID-19 Response WASH in Quarantine / Isolation Facilities at Siranchowk, Gandaki, Ajirkot, Shahid Lakhan, Chumumbri and Dharche Gaunpalikas of Gorkha- via Mott MacDonald Limited	-	182
COVID-19 Secondary Impact Resilience Response in Province 2, 5, and Kamali- via Save the Children International in Nepal	142	532
The Afghanistan Recovery, Reintegration, and Resilience Programme- via Norwegian Refugee Council	682	16
Building Resiliency and Gender Equality of the Most Marginalised Communities through Multi-Sector Approaches to Delivering Quality Sexual and Reproductive Health and Rights" project - via Marie Stopes International	469	650
Building Resiliency and Gender Equality of the most marginalised communities through Multi-sector Approaches to delivering quality sexual and reproductive health and rights (Co-creation phase)- via Marie Stopes International	-	50
Gender transformative and Equitable Natural Resource Management for Resilience, Social Cohesion and Peace (GENRE+)	431	-
MEPP CSSF: Gender Equality in the Occupied Palestinian Territories	874	-
DFID WASH Reconstruction Intervention Track 3	220	-
Women Lead in Emergencies: Strengthening GBV Response in Tigray	38	-
Achieving sustainable forest management through community managed protected areas in Madagascar	44	-

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022

<u>Jersey Overseas Aid Commission</u>		
Response to WASH needs and Covid 19 prevention in Yemen	-	200
My Healthy Schools	28	-
JOA Yemen WASH 2022	120	-
<u>The Power of Nutrition</u>		
Gujarat Nutrition Programme- Project Vrudhhi	245	196
Project Vrudhhi: Strengthening nutrition and health services in Gujarat, India	141	-
<u>UKAID Match</u>		
Help Her Live Learn and Earn (HELP)	5	145
<u>United Nations Peacebuilding Fund</u>		
Mobilisation of Committed Youth for the Consolidation of Peace in Cote d'Ivoire - Gender and Youth Promotion Initiative	333	317
<u>EC</u>		
EC Inside Syria	1,117	-
Wanbel Wantaim (Peace Together) in Papua New Guinea's Highlands	255	-
<u>WWF USAID Governance</u>		
Documenting Community Score Cards and other Social Accountability Mechanisms	6	-
<u>START Network</u>		
Alert 419 - DRC Flooding Learning Grant	-	10
Alert 450 - Yemen Flooding	-	300
Alert 454 - Sudan Displacement due to Conflict	-	275
Alert 469 - South Sudan Flooding	-	125
Alert 494 - Fiji Cyclone	-	54
Alert 509 - DRC Displacement due to Conflict	-	99
Alert 514 - Timor-Leste Flooding	-	40
Alert 564 – Emergency response to conflict displacement in Chad	66	-
Alert 591 - Uganda CrossBoarder	282	-
Alert N-04 – Cold Wave Anticipatory Emergency Response - Nepal	200	-
Alert CV19 099 - Togo Covid-19 Response	-	81
Pakistan Floods	-	80
Seroja NTT Indonesia Cyclone Emergency Response (SINCERE)- via World Vision UK	-	51
Pakistan Heatwave	-	38
Pakistan Floods	-	100
Pakistan Heatwave 2021 - Jacobabad	33	-
Pakistan Heatwave 2021 - Multan	35	-
Nepal Alert03 flood	150	-
START FUND- Flood Response in Mid and Western Nepal	30	-
Tool development Nepal Cold-Hot Wave	35	-
Heatwave Response in District Sibi 2022	57	-

LEGAL & ADMINISTRATIVE INFORMATION

Trustees

Lyndall Stein (Chair) **1** [appointed Chair of Board of Trustees 1 August 2022]
Nigel Chapman (Acting Chair from 6 October 2021 to 31 July 2022) **1, 2**
Carolyn Clarke (Chair) **1** [resigned 6 October 2021]
Edward Bickham **1** [resigned 8 December 2022]
Esther Kwaku **3**
Nadine Nohr **3**
Edward Sparrow **3**
Khalid El Ansari **2**
Desiree D'Souza **2**
Anita Yuen **2**
Sribavan Srisathkurunathan **2** [appointed 29 March 2023]
Kate Tench **1** [resigned 6 October 2021]
Maliha Khan **1** [resigned 7 April 2023]
Stephen Oxley **2** [resigned 4 July 2023]

Additional committee members

Wendy Fenton **1** [resigned 20 March 2023]
Nasra Ismail **1**

- 1** Programme and Policy Committee
- 2** Finance and Audit Committee
- 3** Ethics and People Committee

Senior management team

Laurie Lee	Chief Executive Officer [to 30 Jun 2022]
Eamon Cassidy	Chief Executive Officer [from 4 Jul 2022 to 6 Jul 2023]
Helen McEachern	Chief Executive Officer [from 21 Aug 2023]
Eva Dixon	Finance Director/COO [from 3 Aug 2020 to 1 Nov 2021]
Sarah Barton	Interim Finance Director [from 19 Oct 2021 to 7 Jun 2022]
Dallan Cunniffe	Interim Finance Director [from 6 Jun 2022 to 5 Dec 2022]
Leo Skyner	Finance Director [from 14 Nov 2022]
Erin Segilia Chase	Director, Fundraising, Partnerships & Comms [to 18 Feb 2023]
Laura Griffin	Director, Fundraising, Partnerships & Comms [from 13 Feb 2023]
Helen Thompson	Director of Programme Delivery [from 1 Jul 2021 to 30 Jun 2022] Director of Programme and Policy from 1 Jul 2022]
	Interim Chief Executive Officer [from 7 Jul 2023 to 25 Aug 2023]
Laurent Martial	Director of Programme Quality [from 1 Jul 2021 to 30 Jun 2022]

Company information

Registered Office

C/O Ashurst LLP
London Fruit and Wool Exchange
1 Duval Square, London E1 6PW

Auditors

Crowe U.K. LLP
4th Floor, St James House
St James' Square
Cheltenham GL50 3PR

Bankers

Barclays Bank plc
Level 28
1 Churchill Place
London E14 5HP

Solicitors

Ashurst LLP
London Fruit and Wool Exchange
1 Duval Square, London E1 6PW

Thank you to everyone who has supported CARE in the last year.

This includes all those people who have made one-off or regular donations or taken part in fundraising events and campaigns. Your support is invaluable in helping us to save lives, defeat poverty and achieve social justice around the world. We couldn't do it without you.

Thank you

STATUTORY DONORS

Conflict, Stability and Security Fund through the Foreign and Commonwealth Office (CSSF)

Disasters Emergency Committee (DEC)

European Commission (EC)

Foreign, Commonwealth and Development Office (FCDO)

Guernsey Overseas Aid

Jersey Overseas Aid

United Nations Development Programme (UNDP)

United Nations Office for Project Services (UNOPS)

United Nations Peacebuilding Fund (UNPBF)

TRUSTS, FOUNDATIONS & CHARITIES

Action Aid UK

Aga Khan Foundation UK

Thani Bin Abdullah Bin Thani Al-Thani Humanitarian Fund

Beatitudes

Better Cotton Initiative (BCI)

Bloom Foundation

Cheruby Trust

Comic Relief

Concoran Foundation

The Big Give

The Cotton Trust

The Calvert Family Charitable Trust

Equality and Human Rights Commission (EHRC)

The Fawcett Society

Ford Foundation
Global Challenges Research Fund
Grace Trust
Halcrow Trust
International Rescue Committee UK (IRC)
The IPSOS Foundation
Islamic Relief Worldwide (UK)
James Percy Foundation
Jimmy Choo Foundation
Joseph Rowntree Reform Trust
The Lord Deedes of Aldington Charitable
The MacDaibhidh Charitable Trust
Marie Stopes International
Mercy Corps Europe
Norwegian Refugee Council
Oxfam GB
Oxford Brookes University
Plan International UK
People's Postcode Lottery
The Positive Action for Children Fund
The Power of Nutrition
Results for Development
Save the Children
Solidarites International
St Clare & St Francis Trust
START Fund
START Network
The Talent Fund / Make Humanity Great Again
Tony Blair Institute
VIIV Healthcare
World Vision UK

COMPANIES

Ashurst LLP

AVIVA

Better Cotton Initiative

Bordelle

Brown and Green Café

CAF America

Debeers

Diageo

DMG Media

The Eureka Charity

GlaxoSmithKline (GSK)

Goldman Sachs

Hogan Lovells

IHG (InterContinental Hotels Group)

KPMG

London Grammar

Maxis GBN

Mondelēz International, Inc.

Muzimo

N Brown Group

Nugen Audio

Primark Stores (Ltd)

Société General

Sotheby's

Stars Group Ltd

The One Foundation

Toast

Twinings

Unilever

Vulnerable Supply Chains Facility

White Cube

WISE

KEY SUPPORTERS

Thank you so much to those who donated to our following urgent appeals:

Ukraine Humanitarian Appeal

Afghanistan Emergency Appeal

Lendwithcare's Future Fund Appeal

Lendwithcare's Big Give Christmas Challenge

Typhoon Rai Emergency Appeal