

**Registered number: 02973200**  
**Charity number: 1041711**

**World in Need International Ltd**  
**(A Company Limited by Guarantee)**

**Unaudited**

**Trustees' Report and Financial Statements**

**For the Year Ended 31 March 2022**

**World in Need International Ltd**  
**(A Company Limited by Guarantee)**

**Contents**

	Page
<b>Reference and Administrative Details of the Charity, its Trustees and Advisers</b>	1
<b>Trustees' Report</b>	2 - 11
<b>Independent Examiner's Report</b>	12
<b>Statement of Financial Activities</b>	13
<b>Balance Sheet</b>	14
<b>Notes to the Financial Statements</b>	15 - 32

**World in Need International Ltd**  
**(A Company Limited by Guarantee)**

**Reference and Administrative Details of the Charity, its Trustees and Advisers**  
**For the Year Ended 31 March 2022**

<b>Trustees</b>	A Martin I S J Martin, Chair and Treasurer K L Powney D M Rowe, Deputy Chair D A Tidswell (resigned 3 November 2021) A K Yip, Secretary
<b>Company registered number</b>	02973200
<b>Charity registered number</b>	1041711
<b>Registered office</b>	Trinity Training Centre Mill Crescent Park Road Crowborough East Sussex TN6 2QU
<b>Chief executive officer</b>	Rob Holmes
<b>Accountants</b>	Kreston Reeves LLP Chartered Accountants Springfield House Springfield Road Horsham West Sussex RH12 2RG
<b>Bankers</b>	Lloyds Bank plc 82 Mount Pleasant Road Tunbridge Wells Kent TN1 1RP

**World in Need International Ltd**  
**(A Company Limited by Guarantee)**

**Trustees' Report**  
**For the Year Ended 31 March 2022**

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2021 to 31 March 2022. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

World in Need International (referred to as WIN) exists for "Practical Mission". That is as disciples, we help the poor, the hungry and those in need of education. Having experienced this expression of God's love we then give these people the opportunity to hear the good news of Jesus, to know Him more and develop a relationship with Him as Lord and Saviour of their lives. Then we help them to be disciples who make disciples. By enabling local people in each country to develop their skills and capacity through education and development programmes, the charity seeks to make real differences to local communities. WIN always seeks to work directly in partnership with local community leaders who share our passion and vision for "Practical Mission".

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

**b. Strategies for achieving objectives**

In pursuing our mission, WIN has 3 clear aims:

Aim 1: Discipleship of those we serve and to strengthen the church in the areas where we work.

Aim 2: To feed the hungry and help the poor.

Aim 3: Helping Churches and Christians engage in global mission.

**c. Activities undertaken to achieve objectives**

In support of our aims this year we have focused on the following strategies:

- continued development of the database and online system to facilitate improved donor support & communication;
- development of child, feeding and community leader sponsorships;
- increased focus on the 'metrics that matter' that deliver the mission
- increasing the number of Global Family members;
- continued efforts to minimise the effects of economic downturn;
- investing in existing projects in various locations globally;
- strengthening the support provided by the UK;
- promotion of the charity's work through research, publication and distribution of the World in Need newsletter (WINNEWS), which also acts as a source for new ideas for the staff and offices overseas;

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2022**

**Objectives and activities (continued)**

**d. Main activities undertaken to further the Charity's purposes for the public benefit**

The clearly identifiable public benefits of the charity, in line with the charity's aims, are:

- the relief of poverty, sickness and distress and in many cases advancing education by sponsoring children and families in the developing world;
- the enabling of local people in several developing countries to build and run training centres, schools, children's homes and agricultural farms by providing finance, literature and expertise;
- provision of humanitarian aid in disaster-stricken countries, where we usually operate;
- the promotion of Christian values through Biblical teaching.

In setting our programmes each year the Trustees have regard to the Charity Commission's general guidance on public benefit and on the prevention and relief of poverty. The Trustees always ensure that the programmes undertaken are in line with our charitable objects and aims.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2022**

**Achievements and performance**

**a. Main achievements of the Charity**

A message from the Trustees

Life continues to be extremely tough and fragile for so many people across the world.

Climate change, covid and other disease, lack of basic infrastructure, political and social unrest, lack of access to education can all make daily life a real challenge. Yet, in Jesus, there is always hope!

It remains the committed purpose of World In Need, through 'Practical Mission', to work in partnership with local community leaders, enabled by our wonderful sponsors and donors, to provide both practical and spiritual support to thousands we serve across the world.

We therefore wish to say a huge thank you to all those that generously and sacrificially give, to our brilliant staff and volunteers and to those members of the Global Family 'on the front line' that work so hard for the benefit of those we all seek to serve and support. You are the hands and feet of the mission and we honour all that you do.

In this last year, our sponsors and donors have again made the impossible, possible with an increase in income of nearly 17% enabling an increase in charitable expenditure of over 23% - an incredible effort from all those involved, especially given the many financial challenges for families in the UK. In practical terms this has meant more children sponsored through school, more food on family tables, an increase in emergency relief, shelter, fresh water, crops and a greater sharing of God's lifegiving truth. Your giving truly changes lives. Thank you.

The coming year however is unlikely to be any easier for those we seek to serve and for those that provide the financial resources needed to support them. We continue to trust therefore in the God that loves each one and is able to provide all that we need.

May God bless each one of us as we seek to honour Him and to play our part.

An update from the CEO

As we finish this financial year and begin to reflect back on God's provision and enabling through such difficult times, I am so grateful to God for our Trustees, UK Staff team, volunteers, our sponsors and donors and of course the Global Family. This year was focussed on ensuring operations continued well through the ongoing Covid-19 crisis and that we supported our staff team and Global family as well as we could. There have been considerable additional financial needs in all of our projects along with significant need for pastoral care across the Global Family on an ongoing basis. We are grateful to have remained relatively 'Covid free' in the UK office with our staff and suppliers.

The UK Office

During the pandemic we held most meetings online and re-organised our office for social distancing and to minimise the risk to staff that needed to be in the building. We extended our work from home arrangements so the office minimised face to face meetings.

During this year we felt the call to create a space for prayer in the office and following an appeal on the website which paid for audio visual equipment, we were able to carpet the floor, paint the walls and upgrade our office furniture all from generous donations from both local and UK wide companies. We're very grateful for our new look offices which is a considerable upgrade from the previous look and feel. The upgrade has greatly enhanced the working environment and made the offices a potential resource for the future as well as being more inviting and welcoming to our visitors. Later in the year the office refurbishment was completed, and the toilet facilities upgraded to include a new disabled toilet.

**World in Need International Ltd**  
**(A Company Limited by Guarantee)**

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2022**

**Achievements and performance (continued)**

Metrics that Matter

Early in the year the CEO and Board agreed a set of Metrics that Matter – a purposefully focused and powerful set of numbers to track regularly and ensure that World in Need is working towards its vision and aims. We look forward to the following FY 2022/23 to start adding numbers for completed discipleship programmes.

Despite a difficult year both in the UK and overseas we saw the generosity of our donors shine through the dark times.

In summary:

Sponsorships were up 14%

Funds sent to feeding programmes went up 26%

Funds sent to projects (excl sponsorship and feeding) increased by 58%

Number of projects carried out through the year were 55 (same as year before)

Our WIN Global Family increased by two members

We had an additional two churches supporting us with significant amounts of funding

Discipleship Programme

Following God's call for us to launch a Discipleship programme we were miraculously connected with Emmanuel Press in South Africa through a mutual friend and started discussions on ways we could work together to help the spread of the Gospel and for as many people as we could to engage with the discipleship programme. Their materials were re-branded to WIN's branding and we are working with our Global Family on the rollout of the programme to some pilot countries with a view to rolling it out wherever possible in the future.

Global Family

We extended our financial support to all Global Family Members to relieve them of some financial pressures whilst they continued their ministry. The Global Family experienced a number of pressures this year from low finances from their local churches who had historically supported them, to crop failures due to too much or too little rain and sickness. We sent a number of payments from our General Fund to support projects that included feeding 35 families in Pakistan, adding solar power to our orphanage in the Punjab (India), providing funds for 'Fellowship Meals' in the Philippines for pastoral care and evangelisation of the local community and starting a 'Farming and Bible Project' in Northern Uganda where young adults were trained to farm with a bible study at the end of each day. Towards the end of this financial year, we also created WIN Poland in response to the growing need of Ukrainian refugees following the invasion of Russia and were able to work with other organisations to get valuable supplies and funds to a couple of churches that were supporting the refugees in Poland.

Sierra Leone

Tamba had a heart attack in January and took some time to rest and recover from this. Their churches started to gather again early in the year whilst trying to observe social distancing. Following a long missions trip, Tamba fell ill towards the end of the trip and was hospitalised for 14 days, 10 of which he was on oxygen to assist his breathing.

Democratic Republic of the Congo

Claudaline and family continued to minister in Goma despite volcanic eruptions that shut much of the city. Over 500 families sheltered in Hope school. Claudaline continues to grieve the loss of her husband Desire and was able to take a number of weeks away to continue to come to terms with her loss. It has been a tough time for her.

Uganda (Central)

The Maranatha School in Buikwe is doing well following a refurbishment which was funded by a generous donation. The WIN compound in the local town started 24/7 prayer and worship and we were able to fund a PA and musical instruments so the youth of the town could be trained. This year we were able to ship 40kg of bras to the team who distributed them amongst the women in the local area. We were also able to supply vitamin D and Zinc supplements to the teachers of Maranatha school to help them combat Covid and build up their immunity and resilience.

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2022**

**Achievements and performance (continued)**

Uganda (North)

Reverend George started a Bible and Farming project with 25 youth and then this grew to over 60 youth, all learning to farm as well as hearing the Gospel and contributing to Bible studies. We began a well project where a borehole was drilled and a pump installed with fencing to protect the area from contamination by wild animals as well as building a Pastor's house next to the well which is nearing completion. The aim is for trainee pastors to reside next to the well and share the good news of Jesus with those coming to the well to drink. Our team suffered a number of bereavements from Covid and other diseases.

Kenya

The Nancy George Academy opened its doors after Covid in May and the SIBI Bible school continued with online correspondence training. We took the opportunity to refurbish the school while it was closed with many classrooms receiving a new floor (some were previously just rubble) and windows. There is regular pressure from the local government to increase the standard of the classrooms as well as provide new IT equipment and a science block for the students. On the 1st October 2021 Robert in Kenya and the WIN Family lost Alice Mulumbi. Alice, wife of Robert, was an intrinsic part of the school and ministries in Kenya and whilst we trust she is home with Jesus now, we all grieve the loss of such a special and treasured lady.

Ethiopia

The operations in Ethiopia are supported by one member of staff due to the low income they receive which as an NGO is controlled by the Ethiopian government. We are praying for more volunteers and staff. The team need an additional 20 sponsored children to fulfil the government requirements which we are praying for.

Pakistan

Pakistan also started this year in lockdown and many families were struggling with cost of living rises and low income. In January we delivered quilts to the orphanage we look after as the girls had no bedding for the winter and we also engaged in a feeding programme for persecuted Christians and some Muslim families. Our WIN leader in Pakistan suffers from bouts of MS which are of a concern and a matter for prayer and medical care. Later in the year we supplied food, tables and clothes to the girls' orphanage enabling the girls to have places to sit, eat and study.

India – Punjab

The boys resident in our home are all well with 9 out of the 15 boys sponsored. We supplied funds for replacement batteries for the solar lighting in the compound. We were also able to fund new stables for the buffalos which supply milk to the boys each day.

India – Delhi

The school year in Delhi was cut short due to an upsurge in Covid-19. Almost half the staff were infected and recovered although sadly we have seen deaths in their families and one of the founding board members in India died of Covid in May. This was a difficult year for the school. The school remained closed for a considerable part of the year and there are plans for it to come under the wings of WIN India – Faridabad in the future with a focus on making the school as self-sustaining as possible. There is a huge need and opportunity to help with the Afghan refugees in Delhi.

India – Faridabad

Due to Covid in India, Sanjay and Sheeba reported they were under more pressure than they had ever been in their lives. People were walking through the streets crying at the pandemic and the huge losses to families that was experienced. They lost many family and friends in just a few months however thankfully they were well funded and so were not short of food and other supplies. The girls in the home are suffering from mental health problems after over a year in lockdown. The government continues to make life difficult with uncertainty and control over NGO bank accounts in India. Due to Covid, Sanjay had to take an 80% drop in his salary temporarily which usually brought funds in to WIN India Faridabad however this was restored later in the year.



**Trustees' Report (continued)**  
**For the Year Ended 31 March 2022**

**Achievements and performance (continued)**

Bangladesh

Covid closed our children's homes and all churches were unable to gather. The children went back to local villages. We experienced some tragic stories from our sponsored families. In the midst of Covid, Bangladesh suffered some of the worst flooding they had seen for years and we were able to help with food supplies to some in need. An appeal was started for a new church building for the new converts in the surrounding villages. The children's home received an upgrade including a new water pump supplying water to the whole home.

Thailand

Hat Yai where WIN Thailand is located has been a Covid hotspot. The tentmaking business set up by WIN Thailand that sell cakes and pastries had to close due to lockdown and the addicts under care in the centre had to leave. Thankfully we were able to sponsor both children of our leaders which enabled them to continue in their education. Whilst the centre was closed we were able to carry out some vital refurbishment work on the House of Victory.

Philippines

Following the closure of the school and church during the lockdown, Bevs and the team created online learning modules which were able to be delivered to all pupils with access to the internet via a smart phone. Whilst the centre remains, the landlord is looking to sell the property at their earliest convenience. The team rolled out Fellowship meals, visiting local families, taking food and sharing the Gospel with them. Thankfully, following kidnap threats from a militia group the local police rented some accommodation opposite the WIN Offices which we felt was God's provision and protection.

Poland

In response to the invasion of Ukraine by Russia in March 2022, we had a number of donors wishing to support the Ukrainian refugees. Through our connection with the previous CEO of WIN in Poland, we were together able to quickly create WIN Poland and establish connections with local churches and Christian organisations. As a result, we were able to immediately provide much needed support to the many refugees as well as food, clothing and school supplies for Ukrainian children that had been dispersed. Later in April, in conjunction with another charity, WIN took three vans over to Poland full of medical supplies, sanitary supplies for women as well as toys and school supplies for the children.

South Africa

Following what we believe was a God-ordained meeting at the start of the year, we met with a South African organisation called Emmanuel Press who had a Biblical Discipleship Course. Discussions with their UK team led to the Course being rebranded and licensed to WIN.

Database

Following our new database going live, all staff received training and support to enable them to use and support others on the system. The database continues to be under development, with further additions forecast. The future system will continue to drive time-saving measures as well as enabling us to ensure that all communications to sponsors are up to date and efficiently handled. We are extremely grateful to Cliff Wootton who has created the new database and system we now call 'Unity' – he has worked tirelessly on a volunteer basis to create a system that has increased our capacity to help people around the world.

Sponsorship

Sponsorship numbers increased this year, primarily due to the website driving new sponsorships and we started to approach new churches with the hope of this continuing to rise.

**World in Need International Ltd**  
**(A Company Limited by Guarantee)**

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2022**

**Financial review**

**a. Going concern**

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

**b. Reserves policy**

The policy of the charity is to maintain both restricted and unrestricted funds at levels that will enable the charity to meet its objectives for the foreseeable future. For restricted funds this is usually self-controlling as programmes are only expended within budgets aligned with their donations or grants. The trustees, CEO and Finance Manager have agreed a cash reserves policy of £30,000 to cover the following needs: staff salaries and services for approximately 3 months and/or an emergency fund. Use of the cash reserves requires trustee and CEO approval. Should a decision to use the reserves be taken in an emergency this will include plans for its replacement. If trustees decide to increase reserves, then the policy will be changed accordingly.

Since the end of the financial year, the Trustees have agreed to increase the contingent fund to £40,000, consistent with the growth in charitable activities.

**Structure, governance and management**

**a. Constitution**

World in Need International Ltd is registered as a charitable company limited by guarantee and was set up by a Trust deed.

The main purpose of the charity, as set out in the Memorandum of Association, is to relieve poverty, sickness and distress, to preserve the health of persons in any part of the world, and to advance the education of such persons and those involved in administering such relief and all such objects that are charitable in law and not inconsistent with the above.

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

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

**c. Induction and training of Trustees**

Induction and training of Trustees is carried out through briefings by the Chairman, CEO and staff and by participation in World in Need conferences and other events. Trustees generally have a management or professional background relevant to the charity.

**d. Arrangements for setting key management personnel remuneration**

The key personnel are the Chief Executive Officer and the finance manager. Their remuneration is approved by the trustees.

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2022**

**Structure, governance and management (continued)**

**e. Organisational structure**

The CEO together with his team, which includes the child sponsorship manager and the finance manager, handles the day-to-day management of the charity. Trustees meet both formally and informally about eight times per year in addition to the AGM, and the CEO normally attends these meetings. The Trustees, working together with the CEO, are responsible for setting the overall direction of the charity, for approving the budget and major expenditures, for reviewing income and expenditure against budget and for assessing and mitigating major risks.

**f. Related party relationships**

Partner organisations

Under the Constitution of the Association of World in Need International, the membership of World in Need currently consists of selected leaders from our overseas Global Family. These strategic relationships with overseas organisations are governed through membership of the International Council, which currently meets on conference calls. To handle matters between International Council meetings, an International Council Mission Board (ICMB) meets as required usually via conference calls.

World in Need Global Family

The World in Need Global Family comprises established World in Need or affiliates' offices, most with their own boards, executive directors and staff in: Bangladesh, Ethiopia, India, Kenya, Pakistan, the Philippines, Sierra Leone, Thailand, Uganda, Democratic Republic of Congo, and the UK. By agreement the Global Family are not members of the Association of World in Need International and have opted to adopt the World in Need Global Family Agreement. A new 'Global Family Gathering' to bring the Global Family together awaits organisation after Corona virus has retreated and the Global Family regularly meets online for chat, discussion, prayer and mutual encouragement.

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2022**

**Structure, governance and management (continued)**

**g. Major risks and management of those risks**

Significant activities undertaken are subject to a risk review as part of the initial project assessment and implementation. Major risks are identified and ranked in terms of their potential impact and likelihood.

Major risks, for this purpose, are those that may have a significant effect on:

- operational performance, including risks to our personnel and volunteers; or
- achievement of our aims and objectives; or
- meeting the expectations of our beneficiaries or supporters; or
- maintaining the reputation of the charity.

The Trustees review these risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified through the maintenance of a formal SORP risk assessment register, with mitigations and corrective actions by Trustees and management. This is subject to trustee/management review at formal meetings, where risk management is reported. Where appropriate, risks are covered by insurance.

The following framework is key to ensuring adequate risk assurance:

- regular monitoring of major risks and development of action plans;
- a system of risk calibration and impact pre and post risk mitigation;
- embedding risk identification and assessment within operating procedures;
- a clear structure of delegated authority and control;
- review of key systems and procedures through internal management arrangements;
- maintaining reserves in line with set policies;
- regular summary reports on risk management to the Trustee Board.

At the end of March 2022 the highest risks were considered to be:

- security of staff and volunteers when travelling to beneficiaries in high risk areas of the world;
- risk of identity and data theft and fraud;
- risk to WIN from the global pandemic, especially in relation to donor support and the associated impact on those we seek to support.

In assessing risk the Trustees recognise that some areas of our work require the acceptance and management of some risk if our key objectives are to be achieved.

**World in Need International Ltd**  
**(A Company Limited by Guarantee)**

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2022**

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. 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 Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....  
**I S J Martin**  
(Chair of Trustees)

Date: 19 December 2022

**World in Need International Ltd**  
**(A Company Limited by Guarantee)**

**Independent Examiner's Report**  
**For the Year Ended 31 March 2022**

**Independent Examiner's Report to the Trustees of World in Need International Ltd ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

**Responsibilities and Basis of Report**

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent Examiner's Statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 19 December 2022

James Peach

FCA

Kreston Reeves LLP, Springfield House, Springfield Road, Horsham, West Sussex, RH12 2RG

**World in Need International Ltd**  
**(A Company Limited by Guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**For the Year Ended 31 March 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	3	143,674	165,006	308,680	270,739
Charitable activities	4	7,457	6,159	13,616	3,856
Investments	5	8,806	-	8,806	8,881
<b>Total income</b>		<b>159,937</b>	<b>171,165</b>	<b>331,102</b>	<b>283,476</b>
<b>Expenditure on:</b>					
Raising funds	6	32,640	-	32,640	28,150
Charitable activities	7	140,278	167,534	307,812	249,032
<b>Total expenditure</b>		<b>172,918</b>	<b>167,534</b>	<b>340,452</b>	<b>277,182</b>
<b>Net (expenditure)/income</b>		<b>(12,981)</b>	<b>3,631</b>	<b>(9,350)</b>	<b>6,294</b>
Transfers between funds	16	(720)	720	-	-
<b>Total transfers</b>		<b>(720)</b>	<b>720</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(13,701)</b>	<b>4,351</b>	<b>(9,350)</b>	<b>6,294</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		442,768	18,410	461,178	454,884
Net movement in funds		(13,701)	4,351	(9,350)	6,294
<b>Total funds carried forward</b>		<b>429,067</b>	<b>22,761</b>	<b>451,828</b>	<b>461,178</b>

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

The notes on pages 15 to 32 form part of these financial statements.

**World in Need International Ltd**  
**(A Company Limited by Guarantee)**  
**Registered number: 02973200**

**Balance Sheet**  
**As at 31 March 2022**

	<b>Note</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Fixed assets</b>			
Tangible assets	12	<b>348,709</b>	349,621
		<b>348,709</b>	349,621
<b>Current assets</b>			
Stocks	13	-	245
Debtors	14	<b>4,114</b>	6,266
Cash at bank and in hand		<b>116,125</b>	119,588
		<b>120,239</b>	126,099
Creditors: amounts falling due within one year	15	<b>(17,120)</b>	(14,542)
<b>Net current assets</b>		<b>103,119</b>	111,557
<b>Total net assets</b>		<b>451,828</b>	461,178
<b>Charity funds</b>			
Restricted funds	16	<b>22,761</b>	18,410
Unrestricted funds	16	<b>429,067</b>	442,768
<b>Total funds</b>		<b>451,828</b>	461,178

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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 have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

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

.....  
**I S J Martin**  
 (Chair of Trustees)

Date: 19 December 2022

The notes on pages 15 to 32 form part of these financial statements.



**World in Need International Ltd**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**1. General information**

World in Need International Ltd is an incorporated charity registered with the Charity Commission in England and Wales. The registered office address is Trinity Trading Centre, Mill Crescent, Crowborough, East Sussex, TN6 2QU.

The charity is a company limited by guarantee. The members of the company are the Trustees. In the event of the company being wound up, the liability of each Trustee amounts to £1 towards the assets of the charity.

**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.

World in Need International Ltd 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.

No statement of cash flows has been provided as the charity is small under the Charities SORP (FRS 102).

The financial statements are presented in sterling and rounded to the nearest £1.

**2.2 Going concern**

The trustees have considered the impact of COVID-19 and Brexit. they have considered the charity will continue to operate for the foreseeable future and be able to settle all liabilities as they fall due, and is a going concern.

**Notes to the Financial Statements**  
**For the Year Ended 31 March 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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the 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.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**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 Charity 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 Charity's objectives, as well as any associated support costs.

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**2. Accounting policies (continued)**

**2.4 Expenditure (continued)**

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Gift Aid**

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

**2.7 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

**2.8 Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the 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 3 Part 11 of the 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.

**2.9 Tangible fixed assets and depreciation**

Tangible fixed assets costing £100 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 revaluation model, tangible fixed assets whose fair value can be measured reliably shall be carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Revaluations are made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting date.

Fair values are determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. If there is no market-based evidence of fair value because of the specialised nature of the tangible fixed asset and it is rarely sold, except as part of a contributing business, a Charity may need to estimate fair value using an income or depreciated replacement cost approach.

Gains and losses on revaluation are recognised in the Statement of Financial Activities, with a separate revaluation reserve being shown in the Statement of funds note within Fixed assets fund.

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**2. Accounting policies (continued)**

**2.9 Tangible fixed assets and depreciation (continued)**

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

Depreciation is provided on the following bases:

Freehold property	- 45 years straight line
Office equipment	- 5 years straight line

**2.10 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**2.11 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.

**2.12 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.

**2.13 Liabilities and provisions**

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

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

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

**2.14 Financial instruments**

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

**2.15 Operating leases**

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

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**2. Accounting policies (continued)**

**2.16 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.17 Fund accounting**

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity 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.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>
<b>Donations and legacies</b>			
Donations	93,190	164,868	<b>258,058</b>
Gift aid reclaimed	44,733	138	<b>44,871</b>
Legacies	838	-	<b>838</b>
Donated services and facilities	4,913	-	<b>4,913</b>
<b>Total 2022</b>	<b>143,674</b>	<b>165,006</b>	<b>308,680</b>
	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Donations	78,196	146,479	224,675
Gift aid reclaimed	35,421	1,279	36,700
Grants from other charities	315	2,835	3,150
Donated services and facilities	6,214	-	6,214
<b>Total 2021</b>	<b>267,904</b>	<b>2,835</b>	<b>270,739</b>

**World in Need International Ltd**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**4. Income from charitable activities**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Sales of goods and services	525	-	<b>525</b>
Other events income	6,932	6,159	<b>13,091</b>
	<u>7,457</u>	<u>6,159</u>	<u><b>13,616</b></u>

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Sales of goods and services	474	414	888
Other events income	1,019	1,949	2,968
	<u>1,493</u>	<u>2,363</u>	<u>3,856</u>

**5. Investment income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Rental income	8,775	<b>8,775</b>
Interest received on bank deposits	31	<b>31</b>
	<u>8,806</u>	<u><b>8,806</b></u>

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Rental income	8,796	8,796
Interest received on bank deposits	85	85
	<u>8,881</u>	<u>8,881</u>

**World in Need International Ltd**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Marketing and publicity	6,818	<b>6,818</b>
Fundraising events	432	<b>432</b>
Wages and salaries	23,947	<b>23,947</b>
Costs of raising voluntary income - NI	519	<b>519</b>
Costs of raising voluntary income - pension costs	924	<b>924</b>
	<hr/> 32,640 <hr/>	<hr/> <b>32,640</b> <hr/>
	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Marketing and publicity	6,064	6,064
Fundraising events	397	397
Wages and salaries	21,078	21,078
Costs of raising voluntary income - NI	217	217
Costs of raising voluntary income - pension costs	394	394
	<hr/> 28,150 <hr/>	<hr/> 28,150 <hr/>

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>
Country Support	76,301	51,126	<b>127,427</b>
Child Sponsorship	63,977	116,408	<b>180,385</b>
	<u>140,278</u>	<u>167,534</u>	<u><b>307,812</b></u>

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>
Country Support	37,381	54,175	91,556
Child Sponsorship	56,445	101,031	157,476
	<u>93,826</u>	<u>155,206</u>	<u>249,032</u>

**Summary by expenditure type**

	<b>Staff costs 2022 £</b>	<b>Depreciation 2022 £</b>	<b>Other costs 2022 £</b>	<b>Total 2022 £</b>
Country Support	52,366	2,260	72,801	<b>127,427</b>
Child Sponsorship	17,580	-	162,805	<b>180,385</b>
	<u>69,946</u>	<u>2,260</u>	<u>235,606</u>	<u><b>307,812</b></u>

	<b>Staff costs 2021 £</b>	<b>Depreciation 2021 £</b>	<b>Other costs 2021 £</b>	<b>Total 2021 £</b>
Country Support	38,532	2,314	50,710	91,556
Child Sponsorship	15,173	-	142,303	157,476
	<u>53,705</u>	<u>2,314</u>	<u>193,013</u>	<u>249,032</u>



**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**8. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2022 £</b>	<b>Support costs 2022 £</b>	<b>Total funds 2022 £</b>
Country Support	86,351	41,076	<b>127,427</b>
Child Sponsorship	134,867	45,518	<b>180,385</b>
	<u>221,218</u>	<u>86,594</u>	<u><b>307,812</b></u>
	<b>Activities undertaken directly 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>
Country Support	65,678	25,878	91,556
Child Sponsorship	119,652	37,824	157,476
	<u>185,330</u>	<u>63,702</u>	<u>249,032</u>

**Basis of allocation**

Expenditure is allocated based on the most applicable of the following methods:

- Allocated to the income source generated
- Allocated in proportion to time spent
- 100% of costs allocated to charitable activities
- Allocated in proportion to the level of direct costs associated with the activity

**9. Independent examiner's remuneration**

	<b>2022 £</b>	<b>2021 £</b>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>2,700</b>	1,920
Fees payable to the Charity's independent examiner in respect of:		
Legal fees	<u>-</u>	<u>1,456</u>

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**10. Staff costs**

	<b>2022</b>	2021
	£	£
Wages and salaries	<b>89,528</b>	72,910
Social security costs	<b>2,395</b>	711
Pension costs	<b>3,413</b>	1,773
	<u><b>95,336</b></u>	<u>75,394</u>

Wages and salaries reported above are the combined staff cost totals as reported in notes 6 and 7.

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

	<b>2022</b>	2021
	No.	No.
Charitable purposes	<b>6</b>	5
Raising funds	<b>1</b>	1
	<u><b>7</b></u>	<u>6</u>

No employee received remuneration amounting to more than £60,000 in either year.

The charity made no redundancy or termination payments during either the current or prior year.

Ex-gratia termination payments to former employees are made when the trustees believe it is appropriate to do so.

The total employee benefits, including employer pension contributions, of the key management personnel of the charity were £52,590 (2021 - £46,459).

The chief executive officer, as the highest paid member of staff, received benefits, including employer pension contributions, totalling £39,029 (2021 - £35,020). During the year restricted donations have been received by the charity for the personal support of the Chief Executive Officer and these are paid in addition to these benefits. The personal support payments paid during the year were £1,600 (2021: £1,800).

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**12. Tangible fixed assets**

	<b>Freehold property £</b>	<b>Office equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2021	<b>350,000</b>	<b>17,357</b>	<b>367,357</b>
Additions	<b>-</b>	<b>1,349</b>	<b>1,349</b>
At 31 March 2022	<b>350,000</b>	<b>18,706</b>	<b>368,706</b>
<b>Depreciation</b>			
At 1 April 2021	<b>2,879</b>	<b>14,857</b>	<b>17,736</b>
Charge for the year	<b>1,440</b>	<b>821</b>	<b>2,261</b>
At 31 March 2022	<b>4,319</b>	<b>15,678</b>	<b>19,997</b>
<b>Net book value</b>			
At 31 March 2022	<b>345,681</b>	<b>3,028</b>	<b>348,709</b>
At 31 March 2021	<b>347,121</b>	<b>2,500</b>	<b>349,621</b>

The fair value of the company's land and buildings was revalued on 31 March 2019. An independent valuer was not involved.

The land value of the freehold property suffers no depreciation.

The Charity has adopted a policy of revaluation for tangible fixed assets. Had these assets been measured at historic cost, the carrying values would have been as follows:

	<b>2022 £</b>	<b>2021 £</b>
Freehold property	<b>91,327</b>	<b>92,767</b>

**13. Stocks**

	<b>2022 £</b>	<b>2021 £</b>
Stocks	<b>-</b>	<b>245</b>

**World in Need International Ltd**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**14. Debtors**

	<b>2022</b> £	2021 £
<b>Due within one year</b>		
Other debtors	<b>3,950</b>	4,047
Prepayments and accrued income	<b>164</b>	2,219
	<b>4,114</b>	6,266

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

	<b>2022</b> £	2021 £
Trade creditors	<b>435</b>	-
Other taxation and social security	<b>1,412</b>	1,078
Other creditors	<b>11,170</b>	10,914
Accruals and deferred income	<b>4,103</b>	2,550
	<b>17,120</b>	14,542

**World in Need International Ltd**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed assets	349,621	-	(2,260)	1,348	348,709
Overhead provision	30,000	-	-	-	30,000
Approved projects	-	-	(2,500)	7,700	5,200
	<u>379,621</u>	<u>-</u>	<u>(4,760)</u>	<u>9,048</u>	<u>383,909</u>
<b>General funds</b>					
General fund	63,147	155,024	(163,245)	(9,768)	45,158
<b>Total Unrestricted funds</b>	<u>442,768</u>	<u>155,024</u>	<u>(168,005)</u>	<u>(720)</u>	<u>429,067</u>
<b>Restricted funds</b>					
Bangladesh	-	1,841	(2,291)	450	-
Child sponsorship	3,377	106,805	(107,276)	-	2,906
Congo	-	11,340	(11,340)	-	-
Coronavirus support	-	374	(150)	-	224
Ethiopia	-	1,924	(1,924)	-	-
Feeding programme	55	5,775	(5,670)	-	160
India - Faridabad	103	1,430	(1,803)	270	-
India - Punjab	450	2,550	(3,000)	-	-
Kenya	5,564	7,598	(7,490)	-	5,672
Northern Uganda	7,706	5,033	(8,628)	-	4,111
Philippines	-	4,943	(4,943)	-	-
Sierra Leone	-	761	(761)	-	-
Thailand	-	523	(523)	-	-
Rob Holmes support	-	1,600	(1,600)	-	-
Uganda	-	1,547	(999)	-	548
UK Fundraising	182	2,912	(1,934)	-	1,160
UK Miscellaneous (including discipleship course)	973	3,566	(3,230)	-	1,309
Poland	-	6,221	-	-	6,221
Pakistan	-	1,677	(1,677)	-	-
India Delhi	-	2,745	(2,295)	-	450
	<u>18,410</u>	<u>171,165</u>	<u>(167,534)</u>	<u>720</u>	<u>22,761</u>

**World in Need International Ltd**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**16. Statement of funds (continued)**

<b>Total of funds</b>	<b>461,178</b>	<b>326,189</b>	<b>(335,539)</b>	<b>-</b>	<b>451,828</b>
-----------------------	----------------	----------------	------------------	----------	----------------

**Statement of funds - prior year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed assets	350,128	-	(2,314)	1,807	349,621
Overhead provision	30,000	-	-	-	30,000
Approved projects	-	-	(4,074)	4,074	-
	<u>380,128</u>	<u>-</u>	<u>(6,388)</u>	<u>5,881</u>	<u>379,621</u>
<b>General funds</b>					
General fund	52,790	130,520	(115,588)	(4,575)	63,147
<b>Total Unrestricted funds</b>	<u>432,918</u>	<u>130,520</u>	<u>(121,976)</u>	<u>1,306</u>	<u>442,768</u>

**Restricted funds**

Bangladesh	-	207	(207)	-	-
Child sponsorship	5,976	95,832	(96,315)	(2,116)	3,377
Congo	22	4,444	(4,466)	-	-
Coronavirus support	-	29,601	(30,411)	810	-
Ethiopia	-	369	(369)	-	-
Feeding programme	60	4,689	(4,694)	-	55
India - Faridabad	-	1,580	(1,477)	-	103
India - Punjab	-	1,716	(1,266)	-	450
Kenya	5,616	2,832	(2,884)	-	5,564
Northern Uganda	8,444	5,397	(6,616)	481	7,706
Philippines	-	396	(396)	-	-
Sierra Leone	-	648	(648)	-	-
Thailand	122	-	(122)	-	-
Rob Holmes support	-	1,800	(1,800)	-	-
Uganda	300	1,613	(1,913)	-	-
UK Fundraising	128	1,832	(1,622)	(156)	182
UK Miscellaneous (including discipleship course)	1,298	-	-	(325)	973

**World in Need International Ltd**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**16. Statement of funds (continued)**

**Statement of funds - prior year (continued)**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
	21,966	152,956	(155,206)	(1,306)	18,410
<b>Total of funds</b>	<b>454,884</b>	<b>283,476</b>	<b>(277,182)</b>	<b>-</b>	<b>461,178</b>

**17. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	379,621	-	(4,760)	9,048	383,909
General funds	63,147	155,024	(163,245)	(9,768)	45,158
Restricted funds	18,410	171,165	(167,534)	720	22,761
	<b>461,178</b>	<b>326,189</b>	<b>(335,539)</b>	<b>-</b>	<b>451,828</b>

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**17. Summary of funds (continued)**

**Summary of funds - prior year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	380,128	-	(6,388)	5,881	379,621
General funds	52,790	130,520	(115,588)	(4,575)	63,147
Restricted funds	21,966	152,956	(155,206)	(1,306)	18,410
	<u>454,884</u>	<u>283,476</u>	<u>(277,182)</u>	<u>-</u>	<u>461,178</u>

**Purpose of restricted funds**

Country support - general gifts restricted to that field  
 Child sponsorship - support for children  
 Feeding programme - to feed children at our schools  
 UK fundraising - fundraising in the UK for emergency needs anywhere  
 UK miscellaneous - specific gifts for UK needs

**Purposes of designated funds**

Fixed asset fund - relates to the tangible fixed assets as they are not free available reserves  
 Europe-UK overhead provision - a fund of £30,000 set aside to cover any emergency overhead costs  
 Legacies - substantial legacies are set aside until the trustees determine how they should be spent  
 Approved projects - money set aside from the general fund for projects approved by the trustees  
 Transfers from restricted funds to the general fund have been made with the donors' consent where the original intended use of the funds is no longer possible.

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

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

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	348,709	-	<b>348,709</b>
Current assets	80,358	39,881	<b>120,239</b>
Creditors due within one year	-	(17,120)	<b>(17,120)</b>
<b>Total</b>	<u>429,067</u>	<u>22,761</u>	<u><b>451,828</b></u>



**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**18. Analysis of net assets between funds (continued)**

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

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	349,621	-	349,621
Current assets	99,654	26,445	126,099
Creditors due within one year	(6,507)	(8,035)	(14,542)
<b>Total</b>	<b>442,768</b>	<b>18,410</b>	<b>461,178</b>

**19. Pension commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £3,413 (2021 - £1,773). Contributions totalling £717 (2021 - £462) were payable to the fund at the balance sheet date and are included in creditors.

**20. Operating lease commitments**

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2022</b> £	2021 £
Not later than 1 year	-	180

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2022**

**21. Related party transactions**

During the year the charity made the following related party transactions:

**Key management personnel**

During the year donations received from key management personnel with conditions attached totalled £1,045 (2021: £Nil). During the year donations received from key management personnel without any conditions totalled £20 (2021: £2,208). At the balance sheet date the amount due to/from Key management personnel was £Nil (2021: £Nil).

Donations received from related parties of key management personnel with conditions attached totalled £2,549.

**Trustee Donations**

Donations received from trustees without conditions attached totalled £25,000 (2021: £13,663) for the year. Other donations received from trustees with conditions totalled £12,689 (2021: £Nil).

Donations received from related parties of the trustees with conditions attached totalled £7,942 (2021: £Nil) and without conditions totalled £1,200 (2021: £Nil).

**Daniel Rowe**

(Trustee)

A monthly conditional donation of £900 commenced in November 2020 from Daniel Rowe. The purpose of the donation is to help provide funds for administration and will be made monthly up to July 2025 on the basis that Mrs Charlotte Sharp is employed by the charity. The Board Register of related interests and potential conflicts of interest has been updated to reflect this relationship and Daniel Rowe has agreed to withdraw himself from any decision making regarding this employee. At the balance sheet date the amount due to/from Daniel Rowe was £Nil (2021 - £Nil).