

**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 2024**

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

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**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 2024**

**Trustees**                      A Martin  
                                      I S J Martin, Chair and Treasurer  
                                      K L Powney  
                                      D M Rowe, Deputy Chair  
                                      A K Yip, Secretary

**Company registered  
number**                      02973200

**Charity registered  
number**                      1041711

**Registered office**                      Trinity Training Centre  
                                      Mill Crescent Park Road  
                                      Crowborough  
                                      East Sussex  
                                      TN6 2QU

**Chief executive officer**              David Goodchild

**Accountants**                      Kreston Reeves LLP  
                                      Chartered Accountants  
                                      Springfield House  
                                      Springfield Road  
                                      Horsham  
                                      West Sussex  
                                      RH12 2RG

**Bankers**                      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 2024**

The Trustees present their annual report together with the financial statements of the Charity for the financial period between 1 April 2023 to 31 March 2024. 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.

**Purpose, objectives and activities**

**a. Purpose**

Our purpose is Practical Mission – we support local communities to feed, educate and help those in need and give them the opportunity to follow Jesus Christ.

World In Need seeks to support our Global Family, coming alongside them as they serve the physical and spiritual needs of their communities. We call this 'Practical Mission'. We do not have a 'one size fits all' approach, rather we are guided by the vision in the heart of our Global Family leaders on the ground. They know and understand the needs of the communities that they serve - we seek to support them as they help those in need and give them the opportunity to follow Jesus Christ. We currently serve poorer communities in ten different nations across Africa and Asia.

We partner with smaller organisations with a particular interest in helping children, working in countries facing poverty. These organisations are run by local people who align with our vision, values and purpose. Most would not normally receive support from the larger aid organisations, due to their smaller size.

**b. Objectives**

In fulfilling our purpose, we have 6 objectives:

1. Support local communities to feed, educate and help those in need
2. Support local communities with the opportunity to follow Jesus Christ
3. Reaching our Market
4. Prayer
5. Charity Governance
6. Operations

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)'.

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2024**

**Purpose, objectives and activities (continued)**

**c. Activities undertaken to achieve objectives**

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

- development of UK team cohesion and communication;
- promotion of the charity's work through the distribution of the World in Need newsletter and Email Updates;
- investing time in pastoral care and well-being of Global Family leaders following a difficult few years globally and personally;
- focus on child sponsorships and introduction of Project Support;
- development of the basic discipleship course programme;
- investing in existing projects in various locations globally;
- strengthening the support provided by the UK.

**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 purpose, 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 2024**

**Achievements and performance**

**a. Main achievements of the Charity**

An update from the CEO

This financial year has seen World in Need building on the previous year of change. I continue to be grateful for the commitment and support of our Trustees, UK Staff team, volunteers and Global Family. I am particularly thankful to God for the ongoing support of our sponsors and donors for their generosity and faithfulness through the past year. As relationships with our Global Family have deepened, we have been able to continue to support them as they navigate the challenges in their own particular contexts.

Sponsorship

Sponsorships have decreased this year, primarily due the difficulty in finding new sponsors, especially in the younger age range – something that appears to be happening across the sector. In response to our Global Family, we have reviewed our default sponsorship value and increased it to £28 per month, having previously been set at £22 for the past 11 years. We have also begun to see if existing sponsors would be willing to meet this new amount.

Appeals

Our appeals have been successful throughout the year, enabling us to provide for specific requests for support from our Global Family members.

Discipleship Programme

The Basic Discipleship Course pilot scheme was completed in Kenya, the Philippines and Uganda. A review was undertaken, and guidelines were produced for the next phase. The next phase was then started in the three existing countries with the addition of Ethiopia and an extra location in Uganda and the Philippines. We continue to work in close relationship with Emmanuel Press in South Africa and share our successes with them.

Global Family

Regular online meetings have maintained good relationships with Global Family members. Supporting individuals with pastoral care, mentoring and coaching, as they navigate the challenges that they face be it local, national or global.

Sierra Leone

It was a pleasure to visit Sierra Leone, to see the work of Tamba and Marina in Freetown. I visited the school and some of the churches that he is overseeing. The school was progressing well. Tamba has a good reputation within the city with other churches and plays an advisory role to government from time to time.

DR Congo

Claudaline and family have had a better year and she is very grateful for the support of faithful friends in the UK to see her through. She and her board made the decision to focus on running one school, so the Grace school was sold and now her attention is focused on running Hope School, which is going well. We were blessed to have a visit to the UK by Claudaline and we hosted an event for her at our offices.

Uganda – Central

The Maranatha School continues to do well, although they have had some staffing issues which resulted in disciplinary actions. Throughout this challenge Global Family member Albert and the board have acted very professionally with openness and integrity. I was able to visit the school to see the good work first hand and to meet sponsored children. The school chicken and egg production project has been a success. We were also able to send funds for security fencing and reception class floor repair. The second Basic Discipleship Course was started this year.

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2024**

**Achievements and performance (continued)**

Uganda – North

I had the privilege of visiting George and his family in the Northern part of Uganda, I saw first-hand the great work of Jesus Is The Way School, and the sponsored children. It was also good to see some of the community projects that George has started and I had the opportunity to meet with the board. His commitment and heart for the children in that region was clear to see. We have been able to support the school with 200 new beds, mattresses and mosquito nets raised through an appeal.

Kenya

I was able to visit Robert for breakfast enroute to Sierra Leone. Later in the year, I stayed with Robert in his home town of Soy in Kenya. During my visit I was able to see the work of Nancy George Academy and the sponsored children. The school continues to flourish amidst challenges. We have been able to raise the funds for the much-needed work on the Science Lab and Computer Room. The second Basic Discipleship Course was started this year.

Ethiopia

I was able to visit the work of the Rightpath in Ethiopia, to see the valuable work that they are doing amongst families in poverty, visiting sponsored children and the office. I was also able to meet with the board to discuss various matters. Inflationary pressures continue to be a challenge, and we continue to support their rental costs.

Pakistan

We have been able to continue to support our Global Family in Pakistan, helping her to support many families in the area with support for school fees and food supplies. The situation in the country continues to be challenging due to political and religious unrest. Visiting the project has been advised against due to the risk of religious backlash.

India – Punjab

The children in the boys children's home are well. Although Global Family member Rachel does not live onsite, she is in daily communication and oversees the work. There have been some changes in staff, but these have been managed well and the home continues to provide a safe home for the boys.

India – Faridabad

The work has continued in India, and Global Family leader Sheeba has been responding and recovering from cancer treatment. The work continues to provide for the children's educational and social needs and is supported by a small but faithful team.

Bangladesh

We successfully raised funds through an emergency appeal for blankets in the northern part of the country, as well as new furniture for the Home Of The Champions children's home. Pastor Alfred and the team are all well.

Thailand

The drug rehabilitation centre continues to remain closed, struggling with logistical and staff challenges. The leaders are considering their options for the coming year. Both children of our leaders are being faithfully sponsored and continue in their education. The leaders are supplementing their support by working in a café.

Philippines

The School and Church have managed to rebuild and continue to serve the community following their move to smaller premises. They are now running their second Basic Discipleship Course after the success of the first course.

Poland

I was able to visit Poland to see where the funds that WIN raised were used and meeting Ukrainian refugees who had benefitted. Now that the initial emergency has passed and other longer-term initiatives are now operating and are in a better place to provide the much-needed help, WIN has brought our temporary involvement to a close.

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

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2024**

**Achievements and performance (continued)**

South Africa

Our Relationship with South African organisation Emmanuel Press continues, and our partnership in using their Basic Discipleship Course continues to be received well amongst our Global Family. The partnership is also expanding Emmanuel Press' ability to share their literature to a wider audience.

The UK Office

The UK team has continued with a positive team dynamic, successfully using the open-plan working environment and optional private meeting rooms. We have continued to work well together as employed and volunteers, with everyone on a part-time basis. We have also continued working in a hybrid fashion using the offices on days when most staff are working, and from home on less busy days.

Database

The database known as 'Unity' continues to help us with our operations. It continues to be under development, with further additions possible in the future. Our hope is to continue to use technology to help us save time and deliver a better experience for both our donors and those we exist to support.

**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 £40,000 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.

**Structure, governance and management**

**a. Constitution**

World in Need International Ltd is registered as a charitable company limited by guarantee. The Trustees and Management are looking to move to a CIO in the next year.

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 Articles of Association.



**Trustees' Report (continued)**  
**For the Year Ended 31 March 2024**

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

**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.

**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**

World in Need operates outside the UK through relationships with local organisations in Bangladesh, Democratic Republic of Congo, Ethiopia, India, Kenya, Pakistan, the Philippines, Poland, Sierra Leone, South Africa, Thailand and Uganda. These organisations, many with their own governance structures and staff, are full or associate members of the World in Need global family and have agreed to operate in accordance with the World in Need Global Family Agreement. The Global Family regularly meets online for chat, discussion, prayer and mutual encouragement.

**Trustees' Report (continued)**  
**For the Year Ended 31 March 2024**

**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 2024 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

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 2024**

**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 period. 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: 11 December 2024

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

**Independent Examiner's Report**  
**For the Year Ended 31 March 2024**

**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 2024.

**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: 11 December 2024

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 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	3	103,073	171,181	274,254	282,878
Charitable activities	4	4,969	455	5,424	3,887
Investments	5	12,880	-	12,880	10,251
<b>Total income</b>		<b>120,922</b>	<b>171,636</b>	<b>292,558</b>	297,016
<b>Expenditure on:</b>					
Raising funds	6	15,954	-	15,954	18,237
Charitable activities	7	112,883	175,553	288,436	269,024
<b>Total expenditure</b>		<b>128,837</b>	<b>175,553</b>	<b>304,390</b>	287,261
<b>Net movement in funds before other recognised gains/(losses)</b>		<b>(7,915)</b>	<b>(3,917)</b>	<b>(11,832)</b>	9,755
<b>Other recognised gains/(losses):</b>					
Gains on revaluation of fixed assets		-	-	-	80,759
<b>Net movement in funds</b>		<b>(7,915)</b>	<b>(3,917)</b>	<b>(11,832)</b>	90,514
<b>Reconciliation of funds:</b>					
Total funds brought forward		508,598	33,744	542,342	451,828
Net movement in funds		(7,915)	(3,917)	(11,832)	90,514
<b>Total funds carried forward</b>		<b>500,683</b>	<b>29,827</b>	<b>530,510</b>	542,342

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

The notes on pages 13 to 31 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 2024**

	<b>Note</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Fixed assets</b>			
Tangible assets	12	<b>425,155</b>	426,920
		<b>425,155</b>	426,920
<b>Current assets</b>			
Debtors	13	<b>3,884</b>	2,950
Cash at bank and in hand		<b>118,689</b>	128,078
		<b>122,573</b>	131,028
Creditors: amounts falling due within one year	14	<b>(17,218)</b>	(15,606)
<b>Net current assets</b>		<b>105,355</b>	115,422
<b>Total net assets</b>		<b>530,510</b>	542,342
<b>Charity funds</b>			
Restricted funds	15	<b>29,827</b>	33,744
Unrestricted funds	15	<b>500,683</b>	508,598
<b>Total funds</b>		<b>530,510</b>	542,342

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: 11 December 2024

The notes on pages 13 to 31 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 2024**

**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 the global uncertainty happening in the world currently. 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 2024**

**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 2024**

**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 2024**

**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 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.

**2.11 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.

**2.12 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.

**2.13 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.

**2.14 Operating leases**

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

**2.15 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.

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2024**

**2. Accounting policies (continued)**

**2.16 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 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>
<b>Donations and legacies</b>			
Donations	56,785	160,497	<b>217,282</b>
Gift aid reclaimed	37,458	644	<b>38,102</b>
Legacies	1,000	-	<b>1,000</b>
Grants	560	10,040	<b>10,600</b>
Donated services and facilities	7,270	-	<b>7,270</b>
<b>Total 2024</b>	<b>103,073</b>	<b>171,181</b>	<b>274,254</b>
	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Donations	74,136	149,032	223,168
Gift aid reclaimed	37,616	91	37,707
Grants from other charities	5,250	10,000	15,250
Donated services and facilities	6,753	-	6,753
<b>Total 2023</b>	<b>123,755</b>	<b>159,123</b>	<b>282,878</b>

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

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2024**

**4. Income from charitable activities**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Sales of goods and services	67	-	<b>67</b>
Other events income	4,902	455	<b>5,357</b>
	<u>4,969</u>	<u>455</u>	<u><b>5,424</b></u>
	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Other events income	3,177	710	<b>3,887</b>
	<u>3,177</u>	<u>710</u>	<u><b>3,887</b></u>

**5. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Rental income	9,410	<b>9,410</b>
Interest received on bank deposits	3,470	<b>3,470</b>
	<u>12,880</u>	<u><b>12,880</b></u>
	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Rental income	9,112	9,112
Interest received on bank deposits	1,139	1,139
	<u>10,251</u>	<u>10,251</u>

**World in Need International Ltd**  
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**Notes to the Financial Statements**  
**For the Year Ended 31 March 2024**

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Marketing and publicity	2,760	<b>2,760</b>
Wages and salaries	12,541	<b>12,541</b>
Costs of raising voluntary income - NI	26	<b>26</b>
Costs of raising voluntary income - pension costs	627	<b>627</b>
	<hr/>	<hr/>
	15,954	<b>15,954</b>
	<hr/>	<hr/>
	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Marketing and publicity	2,830	2,830
Fundraising events	(30)	(30)
Wages and salaries	14,577	14,577
Costs of raising voluntary income - NI	131	131
Costs of raising voluntary income - pension costs	729	729
	<hr/>	<hr/>
	18,237	18,237
	<hr/>	<hr/>

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2024**

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

**Summary by fund type**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
Country Support	51,450	71,800	<b>123,250</b>
Child Sponsorship	61,433	103,753	<b>165,186</b>
	<u>112,883</u>	<u>175,553</u>	<u><b>288,436</b></u>

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
Country Support	57,134	48,132	105,266
Child Sponsorship	60,204	103,554	163,758
	<u>117,338</u>	<u>151,686</u>	<u>269,024</u>

**Summary by expenditure type**

	<b>Staff costs 2024 £</b>	<b>Depreciation 2024 £</b>	<b>Other costs 2024 £</b>	<b>Total 2024 £</b>
Country Support	52,313	2,134	68,803	<b>123,250</b>
Child Sponsorship	20,583	-	144,603	<b>165,186</b>
	<u>72,896</u>	<u>2,134</u>	<u>213,406</u>	<u><b>288,436</b></u>

	<b>Staff costs 2023 £</b>	<b>Depreciation 2023 £</b>	<b>Other costs 2023 £</b>	<b>Total 2023 £</b>
Country Support	53,960	2,548	48,758	105,266
Child Sponsorship	21,499	-	142,259	163,758
	<u>75,459</u>	<u>2,548</u>	<u>191,017</u>	<u>269,024</u>

**World in Need International Ltd**  
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**Notes to the Financial Statements**  
**For the Year Ended 31 March 2024**

**8. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>
Country Support	92,665	30,585	<b>123,250</b>
Child Sponsorship	108,384	56,802	<b>165,186</b>
	<u>201,049</u>	<u>87,387</u>	<u><b>288,436</b></u>
	<b>Activities undertaken directly 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>
Country Support	75,453	29,813	105,266
Child Sponsorship	125,053	38,705	163,758
	<u>200,506</u>	<u>68,518</u>	<u>269,024</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>2024 £</b>	<b>2023 £</b>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u><b>2,970</b></u>	<u>2,700</u>

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2024**

**10. Staff costs**

	<b>2024</b>	2023
	<b>£</b>	<b>£</b>
Wages and salaries	<b>82,452</b>	86,600
Social security costs	<b>100</b>	488
Pension costs	<b>3,538</b>	3,808
	<b>86,090</b>	90,896

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>2024</b>	2023
	<b>No.</b>	<b>No.</b>
Charitable purposes	<b>1</b>	3
Raising funds	<b>5</b>	4
	<b>6</b>	7

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 £54,809 (2023 - £51,339).

The chief executive officer, as the highest paid member of staff, received benefits, including employer pension contributions, totalling £39,667 (2023 - £36,774).

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).



**World in Need International Ltd**  
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**Notes to the Financial Statements**  
**For the Year Ended 31 March 2024**

**12. Tangible fixed assets**

	<b>Freehold property £</b>	<b>Office equipment £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2023	<b>425,000</b>	<b>17,581</b>	<b>442,581</b>
Additions	-	<b>369</b>	<b>369</b>
Disposals	-	<b>(309)</b>	<b>(309)</b>
At 31 March 2024	<b>425,000</b>	<b>17,641</b>	<b>442,641</b>
<b>Depreciation</b>			
At 1 April 2023	-	<b>15,661</b>	<b>15,661</b>
Charge for the year	<b>1,440</b>	<b>694</b>	<b>2,134</b>
On disposals	-	<b>(309)</b>	<b>(309)</b>
At 31 March 2024	<b>1,440</b>	<b>16,046</b>	<b>17,486</b>
<b>Net book value</b>			
At 31 March 2024	<b>423,560</b>	<b>1,595</b>	<b>425,155</b>
At 31 March 2023	425,000	1,920	426,920

The fair value of the company's land and buildings was revalued on 31 March 2023. An independent valuation was conducted by Peter Oliver Homes Limited. The Trustees have reviewed and are happy with the valuation at 31 March 2024.

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>2024 £</b>	<b>2023 £</b>
Freehold property	<b>90,100</b>	90,989

**World in Need International Ltd**  
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**Notes to the Financial Statements**  
**For the Year Ended 31 March 2024**

**13. Debtors**

	<b>2024</b>	2023
	£	£
<b>Due within one year</b>		
Other debtors	<b>3,555</b>	2,779
Prepayments and accrued income	<b>329</b>	171
	<b>3,884</b>	2,950

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

	<b>2024</b>	2023
	£	£
Trade creditors	-	(382)
Other taxation and social security	<b>1,034</b>	848
Other creditors	<b>11,017</b>	11,522
Accruals and deferred income	<b>5,167</b>	3,618
	<b>17,218</b>	15,606

**World in Need International Ltd**  
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**Notes to the Financial Statements**  
**For the Year Ended 31 March 2024**

**15. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Fixed assets	107,688	-	(2,134)	920	106,474
Revaluation reserve	319,232	-	-	(551)	318,681
Overhead provision	40,000	-	-	-	40,000
Approved projects	3,400	-	(479)	(2,546)	375
	<u>470,320</u>	<u>-</u>	<u>(2,613)</u>	<u>(2,177)</u>	<u>465,530</u>
<b>General funds</b>					
General fund	38,278	120,922	(126,224)	2,177	35,153
	<u>38,278</u>	<u>120,922</u>	<u>(126,224)</u>	<u>2,177</u>	<u>35,153</u>
<b>Total Unrestricted funds</b>	<u>508,598</u>	<u>120,922</u>	<u>(128,837)</u>	<u>-</u>	<u>500,683</u>
<b>Restricted funds</b>					
Bangladesh	-	5,926	(5,926)	-	-
Child sponsorship	6,434	102,659	(98,694)	-	10,399
Congo	-	12,116	(12,116)	-	-
South Africa (Emmanuel Press)	9,803	16,180	(24,028)	-	1,955
Ethiopia	495	2,301	(2,726)	-	70
Feeding programme	157	5,558	(5,638)	-	77
Freight Costs	254	-	-	-	254
India - Faridabad	27	1,843	(490)	-	1,380
Kenya	5,780	3,043	(2,935)	-	5,888
Northern Uganda	2,021	10,562	(10,791)	-	1,792
Philippines	-	3,306	(3,306)	-	-
Sierra Leone	-	418	(418)	-	-
Thailand	-	558	(558)	-	-
India - Punjab	-	2,284	(1,549)	-	735
Uganda	625	868	(1,448)	-	45
UK Fundraising	1,080	482	(257)	-	1,305
UK Miscellaneous	1,350	-	(350)	-	1,000
Poland	530	63	(593)	-	-
Pakistan	800	2,527	(3,327)	-	-
Discipleship Course	4,388	942	(403)	-	4,927
	<u>33,744</u>	<u>171,636</u>	<u>(175,553)</u>	<u>-</u>	<u>29,827</u>

**World in Need International Ltd**  
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**Notes to the Financial Statements**  
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**15. Statement of funds (continued)**

<b>Total of funds</b>	<b>542,342</b>	<b>292,558</b>	<b>(304,390)</b>	<b>-</b>	<b>530,510</b>
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**World in Need International Ltd**  
**(A Company Limited by Guarantee)**

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2024**

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

**Statement of funds - prior year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>						
<b>Designated funds</b>						
Fixed assets	106,680	-	(2,548)	(2,203)	5,759	107,688
Revaluation reserve	242,029	-	-	2,203	75,000	319,232
Overhead provision	30,000	-	-	10,000	-	40,000
Approved projects	5,200	-	(1,800)	-	-	3,400
	<u>383,909</u>	<u>-</u>	<u>(4,348)</u>	<u>10,000</u>	<u>80,759</u>	<u>470,320</u>
<b>General funds</b>						
General fund	<u>45,158</u>	<u>137,183</u>	<u>(131,227)</u>	<u>(12,836)</u>	<u>-</u>	<u>38,278</u>
<b>Total Unrestricted funds</b>	<u>429,067</u>	<u>137,183</u>	<u>(135,575)</u>	<u>(2,836)</u>	<u>80,759</u>	<u>508,598</u>
<b>Restricted funds</b>						
Bangladesh	-	795	(795)	-	-	-
Child sponsorship	2,906	101,755	(98,367)	140	-	6,434
Congo	-	12,600	(12,600)	-	-	-
South Africa (Emmanuel Press)	-	12,353	(2,550)	-	-	9,803
Ethiopia	-	2,768	(2,273)	-	-	495
Feeding programme	160	5,114	(5,117)	-	-	157
Freight Costs	-	148	-	106	-	254
India - Faridabad	-	1,064	(767)	(270)	-	27
Kenya	5,672	2,136	(2,028)	-	-	5,780
Northern Uganda	4,111	1,312	(3,402)	-	-	2,021
Philippines	-	4,046	(4,046)	-	-	-

**World in Need International Ltd**  
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**Notes to the Financial Statements**  
**For the Year Ended 31 March 2024**

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

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

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Sierra Leone	-	563	(563)	-	-	-
Thailand	-	576	(576)	-	-	-
India - Punjab	-	644	(644)	-	-	-
Uganda	548	2,488	(2,411)	-	-	625
UK Fundraising	1,160	696	(776)	-	-	1,080
UK						
Miscellaneous (including discipleship course and coronavirus support)	1,533	1,878	(533)	2,860	-	5,738
Poland	6,221	3,885	(9,576)	-	-	530
Pakistan	-	5,012	(4,212)	-	-	800
India Delhi	450	-	(450)	-	-	-
	<u>22,761</u>	<u>159,833</u>	<u>(151,686)</u>	<u>2,836</u>	<u>-</u>	<u>33,744</u>
<b>Total of funds</b>	<u>451,828</u>	<u>297,016</u>	<u>(287,261)</u>	<u>-</u>	<u>80,759</u>	<u>542,342</u>

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2024**

**16. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	470,320	-	(2,613)	(2,177)	465,530
General funds	38,278	120,922	(126,224)	2,177	35,153
Restricted funds	33,744	171,636	(175,553)	-	29,827
	<u>542,342</u>	<u>292,558</u>	<u>(304,390)</u>	<u>-</u>	<u>530,510</u>

**Summary of funds - prior year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Designated funds	383,909	-	(4,348)	10,000	80,759	470,320
General funds	45,158	137,183	(131,227)	(12,836)	-	38,278
Restricted funds	22,761	159,833	(151,686)	2,836	-	33,744
	<u>451,828</u>	<u>297,016</u>	<u>(287,261)</u>	<u>-</u>	<u>80,759</u>	<u>542,342</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  
Revaluation reserve - relates to the difference between the market value of the property and historical cost  
Europe-UK overhead provision - a fund of £40,000 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.

**Notes to the Financial Statements**  
**For the Year Ended 31 March 2024**

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

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

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	425,155	-	<b>425,155</b>
Current assets	75,528	47,045	<b>122,573</b>
Creditors due within one year	-	(17,218)	<b>(17,218)</b>
<b>Total</b>	<b>500,683</b>	<b>29,827</b>	<b>530,510</b>

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

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Tangible fixed assets	426,920	-	426,920
Current assets	81,678	49,350	131,028
Creditors due within one year	-	(15,606)	(15,606)
<b>Total</b>	<b>508,598</b>	<b>33,744</b>	<b>542,342</b>

**18. 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 £3,538 (2023 - £3,808). Contributions totalling £Nil (2023 - £Nil) were payable to the fund at the balance sheet date and are included in creditors.



**Notes to the Financial Statements**  
**For the Year Ended 31 March 2024**

**19. 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 £951 (2023 - £750). During the year donations received from key management personnel without any conditions totalled £Nil (2023 - £10). At the balance sheet date the amount due to/from Key management personnel was £Nil (2023 - £Nil).

Donations received from related parties of key management personnel with conditions attached totalled £1,284 (2023 - £1,980)

**Trustee Donations**

Donations received from trustees without conditions attached totalled £9,300 (2023 - £18,200) for the year. Other donations received from trustees with conditions totalled £18,670 (2023 - £11,155).

Donations received from related parties of the trustees with conditions attached totalled £9,656 (2023: £9,336).

**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 (2023 - £Nil).