

Charity number: 1041711

World in Need International

Unaudited

Trustees' Report and Financial Statements

For the Year Ended 31 March 2025

World in Need International

Contents

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 - 31

World in Need International

Reference and Administrative Details of the Charity, its Trustees and Advisers For the Year Ended 31 March 2025

Trustees	A Martin I S J Martin, Chair and Treasurer K L Powney D M Rowe, Deputy Chair A K Yip, Secretary
Charity registered number	1041711
Principal office	Trinity Training Centre Mill Crescent Park Road Crowborough East Sussex TN6 2QU
Chief executive officer	David Goodchild (Resigned 13 February 2025) Tim Cole (Appointed 13 February 2025)
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

Trustees' Report For the Year Ended 31 March 2025

The Trustees present their annual report together with the financial statements of the Charity for the financial period between 1 April 2024 to 31 March 2025.

Purpose, objectives and activities

a. Purpose

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

World in Need in the UK seeks to support the WIN Global Family Leaders, 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 share our vision, values and purpose. Most would not normally receive support from the larger aid organisations, due to their smaller size.

World in Need is incredibly grateful for the financial and prayer support of its donors, child sponsors and partner churches without whom WIN could not exist.

b. Objectives

In fulfilling our purpose, we have 4 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. Connecting with individuals and churches that wish to support Practical Mission
4. Running the Charity in accordance with all relevant regulations and guidance

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)'.

c. Activities undertaken to achieve objectives

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

- promotion of the Charity's work through our website and other means;
- investing time in the pastoral care and well-being of Global Family leaders;
- the running and promotion of child sponsorship programmes;
- supporting local community needs through targeted appeals;
- making available discipleship course programmes;
- onboarding our new CEO;
- reviewing and updating the Charity's policies and governance.

**Trustees' Report (continued)
For the Year Ended 31 March 2025**

Purpose, 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 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 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 2025**

Achievements and performance

a. Main achievements of the Charity

An update from the CEO

This financial year has seen a year of change. David Goodchild left the role of CEO to move to New Zealand with his family and Tim Cole came to take on the leadership of World In Need. Throughout this change the commitment and support of the Trustees, UK Staff team, volunteers and Global Family was greatly appreciated. We are also very grateful for the continued support of our dedicated and faithful supporters. Through the year we have continued to support our Global Family as they navigate the challenges in their own particular contexts.

Sponsorship

Sponsorships have again decreased this year, primarily due the difficulty in finding new sponsors. We successfully implemented our default sponsorship value to £28 per month and were encouraged by the number of existing sponsors who increased their support in line with this.

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 next phase of the Basic Discipleship Programme was rolled out and continues to be greatly appreciated by those conducting and completing the courses. 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

Tamba continues in his work across the nation, overseeing a number of churches and school and running conferences that inspire youth to make a positive difference in their society. Tamba continues in his responsibilities in the Pentecostal Association of Sierra Leone and plays an advisory role to government from time to time.

DR Congo

It has been a challenging end to the year for Claudaline, her family and community with the intensification of the violent rebel activity in the area. We were able to mobilise emergency supplies for the community and provide security guards for the Hope school during these challenging times.

Uganda – Central

The Maranatha School has had a challenging end of the year with a legal dispute about land ownership that the school is on. We are supporting Albert and the team as they work through the legal processes to establish a firm foundation for continuing their great work. Throughout this challenge Global Family member Albert acted very professionally with openness and integrity and with excellent communication. The Basic Discipleship Course continues to be appreciation.

Uganda – North

Jesus Is The Way School continues its good work of supporting children to gain an education, many of whom are sponsored. Rev George continues his responsibilities in the Anglian Church as a Canon, overseeing many parishes.

Kenya

The Nancy George Academy continues to flourish under the leadership of Robert Mulumbi. We were able to supply the school with new desks for the older students. The Basic Discipleship Course has again been a success and greatly appreciated.

World in Need International

Trustees' Report (continued) For the Year Ended 31 March 2025

Achievements and performance (continued)

Ethiopia

The small team at the Rightpath in Ethiopia, continue their valuable work amongst families in poverty, facilitating the sponsorship program and enabling education for the children involved. They have now moved to a new office, which is adequate for their needs and is more cost effective.

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. Global Family member Rachel continues her daily communication with the boy's home and oversees the work as the home continues to provide a safe home for the boys in that area.

India – Faridabad

The work has continued in India, sadly our Global Family leader Sheeba died, this was a very sad loss, however her husband Sanjay has stepped into lead the organisation. The work continues to provide for the children's educational and social needs and is supported by a small but faithful team.

Bangladesh

Unfortunately, a planned visit had to be cancelled due to the political unrest that spread throughout the country. Thankfully our partners were not adversely affected by the unrest. The Home Of The Champions continues to thrive under the leadership of Pastor Alfred and his team.

Thailand

The decision was made to no longer support the drug rehabilitation project as it was no longer functioning. We have maintained a minimal partnership to continue facilitating the sponsorship of the leader's children so that they can their education. The leaders continue to working in a café, as they consider their options for the future.

Philippines

The CEO was able to visit our partners, the Church continues to thrive as a positive impact on the community, however the school has had to reduce to pre-school only, due to the building no longer being compliant with the standards for an educational facility. All children have successfully been relocated to other schools and the sponsorship process continue to pay towards their education. They have successfully run several Basic Discipleship Courses.

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.

**Trustees' Report (continued)
For the Year Ended 31 March 2025**

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 3-4 months' of operational expenses. 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

To simplify its administration, World in Need International Ltd, a charitable company limited by guarantee, converted to a Charitable Incorporated Organisation on 18 March 2025.

The main purpose of the charity, as set out in the updated Constitution, is unchanged : 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 Charity's Constitution.

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 such events. Trustees generally have a management or professional background relevant to the Charity. From time to time the Charity undertakes a Board Effectiveness Review and/or skills audit to ensure the Charity is well supported by its Trustee and Board composition. Trustees are encouraged to undertake relevant training/reading to maintain their understanding of charity regulation and Charity Commission guidance.

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 2025**

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 under delegated authority.

Trustees meet both formally and informally about eight times per year 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 community and church leaders 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 local organisational and governance structures, 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 meets together from time to time, either online or in person, for supporting one another in mission, prayer and mutual encouragement.

**Trustees' Report (continued)
For the Year Ended 31 March 2025**

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. The risk register is subject to Trustee review and challenge at its regular Board meetings. 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 2025 the highest risks were considered to be:

- Safeguarding, especially in relation to vulnerable children and communities;
- security of staff and volunteers when travelling in high-risk areas of the world;
- cyber security;
- dependency on key personnel;
- adequacy of long term funding.

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.

Trustees' Report (continued)
For the Year Ended 31 March 2025

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

All serious incidents have been reported to the Charity Commission as required by its guidance. In the 2024/25 year two such reports were made by the Trustees : one in relation to safeguarding & legal disputes in Uganda, the other in relation to M23 rebel activity in the DRC.

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: 10 December 2025

World in Need International

Independent Examiner's Report For the Year Ended 31 March 2025

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

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable 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.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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: 10 December 2025

James Peach, FCA

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

**Statement of financial activities
For the Year Ended 31 March 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	102,677	151,952	254,629	274,254
Charitable activities	4	1,968	762	2,730	5,424
Investments	5	17,098	-	17,098	12,880
Total income		121,743	152,714	274,457	292,558
Expenditure on:					
Raising funds	6	17,107	-	17,107	15,954
Charitable activities	7	107,728	157,183	264,911	288,436
Total expenditure		124,835	157,183	282,018	304,390
Net movement in funds		(3,092)	(4,469)	(7,561)	(11,832)
Reconciliation of funds:					
Total funds brought forward		500,683	29,827	530,510	542,342
Net movement in funds		(3,092)	(4,469)	(7,561)	(11,832)
Total funds carried forward		497,591	25,358	522,949	530,510

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

Balance Sheet As at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	422,925	425,155
		422,925	425,155
Current assets			
Debtors	13	14,638	3,884
Cash at bank and in hand		101,955	118,689
		116,593	122,573
Creditors: amounts falling due within one year	14	(16,569)	(17,218)
Net current assets		100,024	105,355
Total net assets		522,949	530,510
Charity funds			
Restricted funds	15	25,358	29,827
Unrestricted funds	15	497,591	500,683
Total funds		522,949	530,510

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: 10 December 2025

The notes on pages 13 to 31 form part of these financial statements.

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

1. General information

World in Need International is a CIO (Charitable Incorporated Organisation), registered with the Charity Commission in England and Wales with the charity number 1041711. The registered office address is Trinity Trading Centre, Mill Crescent, Crowborough, East Sussex, TN6 2QU.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

World in Need International 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 2025**

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.

All expenditure is inclusive of irrecoverable VAT.

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

2. Accounting policies (continued)

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 2025**

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 2025**

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

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations and legacies			
Donations	60,780	151,222	212,002
Gift aid reclaimed	35,613	530	36,143
Legacies	3,300	-	3,300
Grants	-	200	200
Donated services and facilities	2,984	-	2,984
Total 2025	102,677	151,952	254,629

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	56,785	160,497	217,282
Gift aid reclaimed	37,458	644	38,102
Legacies	1,000	-	1,000
Grants from other charities	560	10,040	10,600
Donated services and facilities	7,270	-	7,270
Total 2024	103,073	171,181	274,254

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

4. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Sales of goods and services	-	-	-
Other events income	1,968	762	2,730
	<u>1,968</u>	<u>762</u>	<u>2,730</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Sales of goods and services	67	-	67
Other events income	4,902	455	5,357
	<u>4,969</u>	<u>455</u>	<u>5,424</u>

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Rental income	13,500	13,500
Interest received on bank deposits	3,598	3,598
Total 2025	<u>17,098</u>	<u>17,098</u>
	Unrestricted funds 2024 £	Total funds 2024 £
Rental income	9,410	9,410
Interest received on bank deposits	3,470	3,470
Total 2024	<u>12,880</u>	<u>12,880</u>

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

6. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2025 £	Total funds 2025 £
Marketing and publicity	3,525	3,525
Wages and salaries	12,904	12,904
Costs of raising voluntary income - NI	33	33
Costs of raising voluntary income - pension costs	645	645
	<hr/>	<hr/>
	17,107	17,107
	<hr/>	<hr/>
	Unrestricted funds 2024 £	Total funds 2024 £
Marketing and publicity	2,760	2,760
Wages and salaries	12,541	12,541
Costs of raising voluntary income - NI	26	26
Costs of raising voluntary income - pension costs	627	627
	<hr/>	<hr/>
	15,954	15,954
	<hr/>	<hr/>

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Country Support	50,342	55,534	105,876
Child Sponsorship	57,386	101,649	159,035
Total 2025	107,728	157,183	264,911

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

Summary by expenditure type

	Staff costs 2025 £	Depreciation 2025 £	Other costs 2025 £	Total 2025 £
Country Support	50,780	2,230	52,866	105,876
Child Sponsorship	20,320	-	138,715	159,035
	71,100	2,230	191,581	264,911

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

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Country Support	77,437	28,439	105,876
Child Sponsorship	106,221	52,814	159,035
	<u>183,658</u>	<u>81,253</u>	<u>264,911</u>
	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Country Support	92,665	30,585	123,250
Child Sponsorship	108,384	56,802	165,186
	<u>201,049</u>	<u>87,387</u>	<u>288,436</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

	2025 £	2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u>3,120</u>	<u>2,970</u>

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

10. Staff costs

	2025	2024
	£	£
Wages and salaries	81,485	82,452
Social security costs	(422)	100
Pension costs	3,619	3,538
	84,682	86,090

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:

	2025	2024
	No.	No.
Charitable purposes	1	1
Raising funds	5	5
	6	6

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 £58,137 (2024 - £54,809).

The chief executive officer, as the highest paid member of staff, received benefits, including employer pension contributions, totalling £42,165 (2024 - £39,667).

11. Trustees' remuneration and expenses

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

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

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

12. Tangible fixed assets

	Freehold property £	Office equipment £	Total £
Cost or valuation			
At 1 April 2024	425,000	17,641	442,641
At 31 March 2025	425,000	17,641	442,641
Depreciation			
At 1 April 2024	1,440	16,046	17,486
Charge for the year	1,440	790	2,230
At 31 March 2025	2,880	16,836	19,716
Net book value			
At 31 March 2025	422,120	805	422,925
At 31 March 2024	423,560	1,595	425,155

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 2025.

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:

	2025 £	2024 £
Freehold property	89,211	90,100

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

13. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	3,014	3,555
Prepayments and accrued income	11,624	329
	14,638	3,884

14. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	1,116	1,034
Other creditors	9,433	11,017
Accruals and deferred income	6,020	5,167
	16,569	17,218

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Fixed assets	106,474	-	(2,230)	551	104,795
Revaluation reserve	318,681	-	-	(551)	318,130
Overhead provision	40,000	-	-	-	40,000
Approved projects	375	-	(375)	-	-
	465,530	-	(2,605)	-	462,925
General funds					
General fund	35,153	121,743	(122,230)	-	34,666
Total Unrestricted funds	500,683	121,743	(124,835)	-	497,591
Restricted funds					
Bangladesh	-	1,279	(919)	-	360
Child sponsorship	10,399	96,413	(96,529)	-	10,283
Congo	-	19,317	(18,836)	-	481
South Africa (Emmanuel Press)	1,955	5,704	(5,150)	-	2,509
Ethiopia	70	3,601	(3,579)	-	92
Feeding programme	77	5,633	(5,341)	-	369
Freight Costs	254	-	-	-	254
India - Faridabad	1,380	386	(1,766)	-	-
Kenya	5,888	4,396	(3,710)	-	6,574
Northern Uganda	1,792	1,438	(3,230)	-	-
Philippines	-	3,009	(3,009)	-	-
Sierra Leone	-	1,426	(1,354)	-	72
Thailand	-	419	(419)	-	-
India - Punjab	735	2,869	(3,604)	-	-
Uganda	45	1,136	(1,136)	-	45
UK Fundraising	1,305	762	(1,937)	-	130
UK Miscellaneous	1,000	-	-	-	1,000
Pakistan	-	3,427	(3,427)	-	-
Discipleship Course	4,927	1,499	(3,237)	-	3,189
	29,827	152,714	(157,183)	-	25,358

World in Need International

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

15. Statement of funds (continued)

Total of funds	<u>530,510</u>	<u>274,457</u>	<u>(282,018)</u>	<u>-</u>	<u>522,949</u>
----------------	----------------	----------------	------------------	----------	----------------

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

15. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
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>
General funds					
General fund	38,278	120,922	(126,224)	2,177	35,153
Total Unrestricted funds	<u>508,598</u>	<u>120,922</u>	<u>(128,837)</u>	<u>-</u>	<u>500,683</u>
Restricted funds					
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

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

15. Statement of funds (continued)

Total of funds	542,342	292,558	(304,390)	-	530,510
-----------------------	----------------	----------------	------------------	----------	----------------

**Notes to the Financial Statements
For the Year Ended 31 March 2025**

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	465,530	-	(2,605)	-	462,925
General funds	35,153	121,743	(122,230)	-	34,666
Restricted funds	29,827	152,714	(157,183)	-	25,358
	<u>530,510</u>	<u>274,457</u>	<u>(282,018)</u>	<u>-</u>	<u>522,949</u>

Summary of funds - prior 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>

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 2025**

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	422,925	-	422,925
Current assets	74,666	41,927	116,593
Creditors due within one year	-	(16,569)	(16,569)
Total	497,591	25,358	522,949

Analysis of net assets between funds - prior year

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

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 £3,619 (2024 - £3,538). Contributions totalling £Nil (2024 - £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 2025**

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 £901 (2024 - £951). During the year donations received from key management personnel without any conditions totalled £Nil (2024 - £Nil). At the balance sheet date the amount due to/from Key management personnel was £Nil (2024 - £Nil).

Donations received from related parties of key management personnel with conditions attached totalled £1,670 (2024 - £1,284). Donations received from related parties of key management personnel without conditions attached totalled £5 (2024 - £Nil)

Trustee Donations

Donations received from trustees without conditions attached totalled £7,800 (2024 - £9,300) for the year. Other donations received from trustees with conditions totalled £14,196 (2024 - £18,670).

Donations received from related parties of the trustees with conditions attached totalled £10,517 (2024 - £9,656).

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 (2024 - £Nil).