

Charity registration number 1079863 (England and Wales)

Company registration number 03785459

METRO WORLD CHILD UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

METRO WORLD CHILD UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	W Willson A Paliama S Gleue
Secretary	Adriaan Paliama
Charity number	1079863
Company number	03785459
Principal address	The Renewal Trust Business Centre 3 Hawksworth Street Nottingham NG3 2EG
Registered office	Ground Floor 1 - 7 Station Road Crawley West Sussex RH10 1HT
Independent examiner	Darren Harding ACA FCCA DChA Richard Place Dobson Services Limited Ground Floor 1-7 Station Road Crawley West Sussex RH10 1HT

METRO WORLD CHILD UK

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Statement of cash flows	8
Notes to the financial statements	9 - 18

METRO WORLD CHILD UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2025*

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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).

Objectives and activities

The objects of the charitable company are to advance the Christian religion either in the UK or overseas, in particular but not exclusively, by:

- the advancement of education;
- the promotion of good race relations and equality of opportunity between persons of different racial groups; and
- the relief of poverty particularly amongst children in inner-city areas.

The directors seek to achieve these aims by:

- training and equipping Christian groups in the UK to work with inner-city children. This is achieved primarily by the retail of relevant training materials.
- raising awareness of, and collecting funds for projects which relieve poverty amongst children overseas.

The charity's trustees have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, they have considered how planned activities will contribute to the aims and objectives they have set.

Grant making

The trustees will consider any requests for grants or donations which they receive. However, due to the nature of the charitable company's operation, it is unlikely to make any grants available (other than passing on donations received for specific purposes).

Achievements and performance

Executive Summary

Metro World Child UK saw satisfactory operations throughout 2024 and the first months of 2025, supporting multiple charitable projects aimed at improving children's lives worldwide. Key achievements include:

- Strengthened donor relationships through personalized outreach (donors thanked with handwritten letters, calls, and emails).
- Successful distribution of donations for summer camps that deliver life-changing experiences for children in Romania, The Philippines, Kenya, and the United States.
- Efficient coordination of donor communications and fundraising follow-ups.

1) Activities by Category

Sunday School/Character building programs:

Fundraising efforts from sponsors supporting Metro World Child UK have made it possible to also continue and even grow the unique Bible based character building programs in 20+ countries around the world. Many children were impacted.

Feeding programs & Camps Support:

Donor outreach was intensified towards those projects; the staff made special efforts to express gratitude via personalized notes and calls.

The incoming donations for summer camps in the Philippines and Kenya were allocated to the local day camp; support for activities and materials.

Summer camp for underprivileged children in New York funded a four-day camp with a reported outcome of life-changing experiences for participating children; the donations from the UK managed to maximize impact.

Donor Relationships & Communications:

January–February: Increased donor touchpoints; personal connections solidified.

Methods: One-on-one phone calls, personalized emails, handwritten thank-you letters.

Result: Strengthened trust and continued donor generosity.

METRO WORLD CHILD UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

2) Staffing and general activities

Miss Donna Cibor has been handling the day to day operations of the office very well; answering phones/emails, navigating incoming donations and recording such.

Miss Cabrera and Miss Fenton have greatly supported this work through either administrative or consulting activities.

We are pleased to report that Miss Janine Stellatos has been able to organize and execute an awareness raising and fundraising tour again with 21 new sponsors onboarded.

3) Issues and Resolutions

Metro World Child UK has had a change in CRM systems which has affected donor communications. The staff were able to navigate challenges successfully and underwent much training and individual coaching.

4) Other

We are grateful to report the continued volunteer support of our trustee Adriaan Paliama who has significantly contributed to the smooth running of the administrative activities by contributing his valuable experience and time in many areas.

Financial review

Financial position

The charity had total net incoming resources of £48,442 (2024: £20,825) during the financial year ended 31 March 2025, as shown in the statement of financial activities on page 5 of the accounts.

Reserves policy

The trustees have established a policy for unrestricted reserves, whereby, in order to enable the charity to operate effectively, they aim to have three to six months expenditure in general funds.

The unrestricted reserves are now £207,383 (2024: £68,132), Designated funds are £139,191 (2024: £218,188) and restricted funds are £27,053 (2024: £23,281).

The charitable company has made charitable donations totalling £467,291 in the financial year (2024: £403,093) to Metro World Child based in New York, the majority of which related to forwarding on specific donations from donors.

Plans for future periods

In the next year we will start looking into other ways of fundraising besides our sponsorship program. Our main focus however remains increasing the number of sponsorships.

With a solid marketing strategy plan we expect to raise more awareness and achieve our goals. Outside sources will be approached to help us. Networking (social media) with businesses and attending exhibitions will be part of this marketing strategy plan as well.

Structure, governance and management

The charity is controlled by its governing document, a Memorandum and Articles of Association, and constitutes a charitable company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

W Willson
A Paliama
S Gleue

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Vacancies occurring for trustees shall be filled by individuals appointed by the directors and ratified by vote of a majority of Directors then in office, regardless of their number. Trustees appointed shall hold office until their successors have been elected and qualified.

METRO WORLD CHILD UK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

The areas of risk have been identified and the appropriate policy, in each case will be established during the course of next year and will be reviewed and monitored on a regular basis.

On behalf of the board of trustees

A handwritten signature in black ink, appearing to read 'A Paliana', written over a dotted line.

A Paliana -Trustee

Date: 8 January 2026

METRO WORLD CHILD UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF METRO WORLD CHILD UK

I report to the trustees on my examination of the financial statements of Metro World Child UK (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

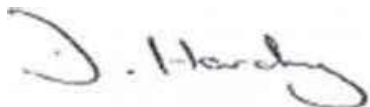
Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants for England & 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



Darren Harding ACA FCCA DChA

Richard Place Dobson Services Limited
Ground Floor
1-7 Station Road
Crawley
West Sussex
RH10 1HT

Dated: 12 January 2026

METRO WORLD CHILD UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total Period ended 31/03/2024 £
	Notes					
Income from:						
Donations and legacies	3	297,493	333,006	15,864	646,363	578,857
Other trading activities	4	717	-	-	717	774
Investments	5	-	-	-	-	11
Total income		<u>298,210</u>	<u>333,006</u>	<u>15,864</u>	<u>647,080</u>	<u>579,642</u>
Expenditure on:						
Raising funds	6	2,469	-	-	2,469	100
Charitable activities	7	157,564	412,003	27,676	597,243	559,634
Total expenditure		<u>160,033</u>	<u>412,003</u>	<u>27,676</u>	<u>599,712</u>	<u>559,734</u>
Net income/(expenditure)		138,177	(78,997)	(11,812)	47,368	19,908
Other recognised gains and losses:						
Other gains	14	1,074	-	-	1,074	917
Net movement in funds	10	139,251	(78,997)	(11,812)	48,442	20,825
Reconciliation of funds:						
Fund balances at 1 April 2024		68,132	218,188	23,281	309,601	288,776
Fund balances at 31 March 2025		<u>207,383</u>	<u>139,191</u>	<u>11,469</u>	<u>358,043</u>	<u>309,601</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

METRO WORLD CHILD UK

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial period		Unrestricted funds general 31/03/2024	Unrestricted funds designated 31/03/2024	Restricted funds 31/03/2024	Total 31/03/2024
	Notes	£	£	£	£
Income from:					
Donations and legacies	3	131,094	425,379	22,384	578,857
Other trading activities	4	774	-	-	774
Investments	5	11	-	-	11
Total income		<u>131,879</u>	<u>425,379</u>	<u>22,384</u>	<u>579,642</u>
Expenditure on:					
Raising funds	6	100	-	-	100
Charitable activities	7	121,114	393,861	44,659	559,634
Total expenditure		<u>121,214</u>	<u>393,861</u>	<u>44,659</u>	<u>559,734</u>
Net income/(expenditure)		10,665	31,518	(22,275)	19,908
Transfers between funds		(16,611)	-	16,611	-
Other recognised gains and losses:					
Other gains	14	917	-	-	917
Net movement in funds	10	(5,029)	31,518	(5,664)	20,825
Reconciliation of funds:					
Fund balances at 1 January 2023		73,161	186,670	28,945	288,776
Fund balances at 31 March 2024		<u>68,132</u>	<u>218,188</u>	<u>23,281</u>	<u>309,601</u>

METRO WORLD CHILD UK

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	31/03/2024 £	£
Fixed assets					
Tangible assets	15		856		1,053
Current assets					
Debtors	16	111,485		211,659	
Cash at bank and in hand		280,812		129,793	
		392,297		341,452	
Creditors: amounts falling due within one year	17	(35,110)		(32,904)	
Net current assets			357,187		308,548
Total assets less current liabilities			358,043		309,601
The funds of the charity					
Restricted income funds	19		11,469		23,281
Unrestricted funds - general	21		207,383		68,132
Unrestricted funds - designated	20		139,191		218,188
			358,043		309,601


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 8 January 2026


A Paliama - Trustee

Company registration number 03785459 (England and Wales)

METRO WORLD CHILD UK

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	31/03/2024 £	£
Cash flows from operating activities					
Cash generated from operations	24		151,019		66,712
Investing activities					
Investment income received		-		11	
Net cash generated from investing activities			-		11
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			151,019		66,723
Cash and cash equivalents at beginning of year			129,793		63,070
Cash and cash equivalents at end of year			280,812		129,793

METRO WORLD CHILD UK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Metro World Child UK is a private company limited by guarantee incorporated in England and Wales. The registered office is Ground Floor, 1 - 7 Station Road, Crawley, West Sussex, RH10 1HT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are those designated as such by the trustees.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Donations, gift aid on donations and other forms of income are recognised as incoming resources when receivable.

1.5 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Expenditure on charitable activities includes grants payable made to third parties and other activities undertaken to further the purposes of the charity and their associated support costs.

The Trustees have identified one charitable activity.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, and governance costs which support the charity's activities. These costs have been allocated to expenditure on charitable activities.

METRO WORLD CHILD UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	15% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charitable company only has financial assets and 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.

Basic financial assets

Other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Basic financial liabilities

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

1.9 Taxation

As a registered charity the company benefits from rates relief and is generally exempt from income tax and corporation tax. The charity is not registered for value added tax.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Foreign exchange

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

1.13 Hire purchase and leasing commitments

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

METRO WORLD CHILD UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations received

	Unrestricted funds general 2025 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	297,493	333,006	15,864	646,363

	Unrestricted funds general 31/03/2024 £	Unrestricted funds 31/03/2024 £	Restricted funds 31/03/2024 £	Total 31/03/2024 £
Donations and gifts	131,094	425,379	22,384	578,857

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 31/03/2024 £
Merchandise Sales	717	774

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 31/03/2024 £
Interest receivable	-	11

METRO WORLD CHILD UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 31/03/2024 £
Fundraising and publicity		
Seeking donations, grants and legacies	1,406	100
Staging fundraising events	1,063	-
	<u>2,469</u>	<u>100</u>

7 Expenditure on charitable activities

	Advancing the Christian Religion 2025 £	Advancing the Christian Religion 31/03/2024 £
Direct costs		
Staff costs	92,285	73,614
Direct costs	5,782	6,724
Consultancy	776	37,218
	<u>98,843</u>	<u>117,556</u>
Grant funding of activities (see note 8)	467,292	403,094
Share of support and governance costs (see note 9)		
Support	15,975	23,091
Governance	15,133	15,893
	<u>597,243</u>	<u>559,634</u>
Analysis by fund		
Unrestricted funds - general	157,564	121,114
Unrestricted funds - designated	412,003	393,861
Restricted funds	27,676	44,659
	<u>597,243</u>	<u>559,634</u>

8 Grants payable

	Advancing the Christian Religion 2025 £	Advancing the Christian Religion 31/03/2024 £
Grants to support advancing the Christian religion	<u>467,292</u>	<u>403,094</u>

METRO WORLD CHILD UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs allocated to activities

	2025 £	31/03/2024 £
Depreciation	197	243
Rent	3,150	6,382
Rates	160	77
Insurance	374	447
Telephone	922	1,483
Travelling	3,861	2,748
Hire of plant and machinery	308	483
Sundries	776	1,727
Advertising	5,385	9,501
Governance costs	15,975	15,893
	<u>31,108</u>	<u>38,984</u>
Analysed between:		
Advancing the Christian Religion	<u>31,108</u>	<u>38,984</u>

	2025 £	31/03/2024 £
Governance costs comprise:		
Independent examination fee	5,904	6,165
Legal and professional	1,024	-
Bank charges	9,042	9,726
Interest payable	5	2
	<u>15,975</u>	<u>15,893</u>

10 Net movement in funds

	2025 £	31/03/2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	5,904	6,165
Depreciation of owned tangible fixed assets	197	243
	<u></u>	<u></u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

12 Employees

The average monthly number of employees during the year was:

2025 Number	31/03/2024 Number
<u>4</u>	<u>3</u>

METRO WORLD CHILD UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12	Employees		(Continued)
	Employment costs	2025	31/03/2024
		£	£
	Wages and salaries	88,232	72,281
	Social security costs	2,155	-
	Other pension costs	1,898	1,333
		<u>92,285</u>	<u>73,614</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025	31/03/2024
	£	£
Aggregate compensation	<u>85,609</u>	<u>21,442</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Other gains and losses

	Unrestricted funds	Unrestricted funds
	2025	31/03/2024
	£	£
Gains/(losses) upon:		
Foreign exchange	<u>(1,074)</u>	<u>(917)</u>

METRO WORLD CHILD UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2024	3,502
At 31 March 2025	3,502
Depreciation and impairment	
At 1 April 2024	2,449
Depreciation charged in the year	197
At 31 March 2025	2,646
Carrying amount	
At 31 March 2025	856
At 31 March 2024	1,053

16 Debtors

	2025 £	31/03/2024 £
Amounts falling due within one year:		
Other debtors	111,453	211,635
Prepayments and accrued income	32	24
	111,485	211,659

17 Creditors: amounts falling due within one year

	2025 £	31/03/2024 £
Other taxation and social security	1,402	-
Accrued grants	27,228	24,862
Accrued expenses	6,480	8,042
	35,110	32,904

18 Retirement benefit schemes

	2025 £	31/03/2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,898	1,333

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

METRO WORLD CHILD UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Appeal fund - Pastor Bill	3,447	-	-	-	3,447
Special Events Romania	4	-	(4)	-	-
Special Events Kenya	9,855	799	(6,284)	-	4,370
Special Events USA	2,078	-	(2,078)	-	-
Humanitarian Medical Aid Kenya	569	-	(569)	-	-
Camp Phillipines	-	188	(188)	-	-
Camp Romania	3,778	-	(146)	-	3,632
Feeding Programme	-	1,452	(1,452)	-	-
Holiday Hope	3,530	-	(3,530)	-	-
RWO	-	13,015	(13,015)	-	-
Earthquake Turkey/Syria Fund	20	-	-	-	20
Ukraine Fund	-	410	(410)	-	-
	<u>23,281</u>	<u>15,864</u>	<u>(27,676)</u>	<u>-</u>	<u>11,469</u>

Previous period:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Appeal fund - Pastor Bill	3,447	-	-	-	3,447
Special Events Romania	4	-	-	-	4
Special Events (Operation MOM)	5,941	-	(5,941)	-	-
Special Events USA	2,078	-	-	-	2,078
Special Events Kenya	11,976	-	(2,121)	-	9,855
Special Events PH	14	-	(2,581)	2,567	-
Camp Phillipines	5	-	(1,512)	1,507	-
Camp Romania	4,228	-	(450)	-	3,778
Camp Kenya	-	-	(2,300)	2,300	-
Camp USA	-	-	(2,780)	2,780	-
Humanitarian Medical Aid Kenya	569	-	-	-	569
WBO USA BOL Thanks Giving	683	-	(3,335)	2,652	-
Holiday Hope	-	6,675	(3,145)	-	3,530
RWO	-	-	(4,805)	4,805	-
Guest Relations	-	900	(900)	-	-
Earthquake Turkey/Syria Fund	-	2,659	(2,639)	-	20
Gaza Fund	-	6,194	(6,194)	-	-
Ukraine Fund	-	5,956	(5,956)	-	-
	<u>28,945</u>	<u>22,384</u>	<u>(44,659)</u>	<u>16,611</u>	<u>23,281</u>

METRO WORLD CHILD UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Restricted funds

(Continued)

Appeal fund - Pastor Bill - are funds generated during speaking engagements of the senior pastor and founder of Metro Ministries, Reverend William F Wilson. The specific appeals are announced during his visit.

The other restricted funds represent funds donated where the donor has specified that proceeds be transferred to a particular cause.

20 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Sponsorship funds	218,188	333,006	(412,003)	139,191
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous period:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Sponsorship funds	186,670	425,379	(393,861)	218,188
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Sponsorship funds represent funds raised during the year on various appeals other than specifically restricted appeals. It also includes all funds directly related to sponsorship programmes such as funds for children in the Phillipines and South Africa, the Book Bag Project, Summer Camp and the Won by One fund.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
General funds	68,132	298,210	(160,033)	-	1,074	207,383
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous period:	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
General funds	73,161	131,879	(121,214)	(16,611)	917	68,132
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

METRO WORLD CHILD UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Analysis of net assets between funds

	Unrestricted funds 2025 £	Designated funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 March 2025 are represented by:				
Tangible assets	856	-	-	856
Current assets/(liabilities)	206,527	139,191	11,469	357,187
	<u>207,383</u>	<u>139,191</u>	<u>11,469</u>	<u>358,043</u>
	Unrestricted funds 31/03/2024 £	Designated funds 31/03/2024 £	Restricted funds 31/03/2024 £	Total 31/03/2024 £
Fund balances at 31 March 2025 are represented by:				
Tangible assets	1,053	-	-	1,053
Current assets/(liabilities)	67,079	218,188	23,281	308,548
	<u>68,132</u>	<u>218,188</u>	<u>23,281</u>	<u>309,601</u>

23 Related party transactions

There were no disclosable related party transactions during the year (31/03/2024 - none).

24 Cash generated from operations

	2025 £	31/03/2024 £
Surplus for the year	47,368	19,908
Adjustments for:		
Investment income recognised in statement of financial activities	-	(11)
Foreign exchange differences	1,074	917
Depreciation and impairment of tangible fixed assets	197	243
Movements in working capital:		
Decrease in debtors	100,174	51,578
Increase/(decrease) in creditors	2,206	(5,923)
Cash generated from operations	<u>151,019</u>	<u>66,712</u>