

Charity number: 1181344

# People in Need (PIN) UK

Report and financial statements

For the year ended 31 December 2024

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## Reference and administrative information

**Charity number** 1181344

**Country of registration** England & Wales

**Registered office and operational address** 82 Tanner Street,  
London,  
SE1 3GN,  
United Kingdom

**Other working name** PIN UK

**Trustees** The trustees, who were all appointed on registration, served during the period and up to the date of this report were as follows:

Petra Vranova	Chair
John Walker	Treasurer
Helen Anna Cibinda NtaleDr	
David Chirico	
Jan Mrkvička	
Simon Pánek	
Klara Skrivankova	

**Key management personnel** Camila Garbutt Chief Executive

**Bankers** Citibank UK  
33 Canada Square  
Canary Wharf London  
E14 5LB

**Solicitors** Bates Wells  
10 Queen Street Place  
London  
EC4R 1BE

**Auditor** Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
110 Golden LaneLONDON  
EC1Y 0TG

## Trustee's Annual Report

The trustees present their report and the audited financial statements for the year to 31 December 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## Objectives and activities

### Purposes and aims

PIN UK was established in England as of 22 December 2018 for charitable purposes in order to support the PIN Mission by raising funds, providing technical expertise, supporting projects and supervising the use of funds from a base in the UK. PIN UK's activities and decision-making processes are defined by its Constitution.

The PIN Mission stems from the belief that people should not suffer from poverty, injustice or inequality. The PIN Mission dictates that at least one of the following four overall objectives should motivate all its activities:

- Save lives and protect dignity: To save lives, mitigate suffering and maintain dignity of people affected by natural disasters and conflicts.
- Empower people: To support people's abilities and efforts to improve their lives and their communities, in accordance with the UN Declaration of Human Rights.
- Ensure equal opportunities: To fight against the root causes of inequality of injustice.
- Support sustainable living: To promote development that is not at the expense of future generations, and does not result in further inequalities and always adhering to the principles of humanity, impartiality, independence and neutrality.

PIN UK's purposes for the public benefit are the following:

1. The relief and assistance of people in any part of the world who are the victims of war or natural disaster, trouble, or catastrophe by such means as determined by the trustees
2. The prevention or relief of poverty;
3. The advancement of health or the saving of lives;
4. The advancement of education:
  - a. for those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage; and
  - b. for the general public in the field of humanitarian and international development issues;

5. To promote human rights (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) throughout the world by all or any of the following means:
  - a. Monitoring abuses of human rights;
  - b. Obtaining redress for the victims of human rights abuse;
  - c. Relieving need among the victims of human rights abuse;
  - d. Research into human rights issues;
  - e. Providing technical advice to government and others on human rights matters;
  - f. Contributing to the sound administration of human rights law;
  - g. Commenting on proposed human rights legislation;
  - h. Raising awareness of human rights issues;
  - i. Promoting public support for human rights;
  - j. Promoting respect for human rights among individuals and corporations;
  - k. International advocacy of human rights;
  - l. Eliminating infringements of human rights.

The trustees have referred to the guidance contained 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, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

## Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities are undertaken to further People In Need (PIN) UK's charitable purposes for the public benefit.

In 2024, PIN UK supported projects in Africa and Asia aimed at poverty alleviation. Through its 1.4m GBP Conservation Livelihoods project in partnership with the World Wildlife Fund (WWF), implemented as part of PIN's Climate Resilience strategy, PIN UK is contributing to enhancing livelihood opportunities through ecosystem protection in the Barotse Floodplain of Western Zambia. In 2024, the project made significant progress on establishing and/or strengthening community-level structures for forest and rangeland management. A total of 90,400 hectares of communal land were formally identified for protection under these strengthened management groups. The project team also conducted large-scale social and behavioral change campaigns with the local population, reaching 1,240 women and men. The awareness-raising focused on the promotion of alternative fuel-saving energy solutions for cooking to encourage access to sustainable energy solutions.

As part of its charitable purposes, PIN UK, in partnership with PIN CZ, continued to expand the platform [www.civilsocietynow.org](http://www.civilsocietynow.org). By gathering PIN's in-house technical, organisational and project cycle management expertise into a resource center and package of services, the platform provides local charities and civil society organisations in Asia and Europe with tools to strengthen their organisational capacities. Local organisations are often best placed to address poverty and human rights issues in their communities. The goal is to support a strong local civil society with resilient local organisations that can access the funding they need and implement with the required systems in place.

In 2024, Civil Society Now was operational in four countries, with 90 civil society members as of December 2024. The online resource center was expanded to the benefit of the members with practical templates and tools on topics such as monitoring and evaluation, greening of operations, and education in emergency. Regular events globally and in-country allowed local civil society actors to learn from and network with practitioners locally, regionally, and internationally. This effort included global webinars led by PIN's technical team, which gathered between 40 and 165 participants at a time and were rated positively by attendees on average: over 4 out of 5 stars for content quality, usefulness and relevance. Overall in 2024, local civil society members reported that CSN contributed to more internal efficiency, an increased ability to apply for international funding streams, and relationship building with both local actors and PIN.

In 2024, PIN UK also took on more responsibility in humanitarian coordination by becoming co-chair of the Ukraine Humanitarian Sub-Working Group of Bond – the UK network for organisations working in international development.

## Financial review

During this period, the organisation incurred costs totaling £571,532 (2023: £589,212), of which £501,268 (2023: £532,651) were direct costs as disclosed in note 3 of the financial statements. As disclosed in note 2 of the financial statements, these costs were funded by the member of the CIO, PIN in the Czech Republic (PIN CZ) (£152,849 and £9,002), general donations received to support a Ukrainian humanitarian response (£8,550) and grant by Jersey Overseas Aid (JOA) (£407,000). The donations from PIN CZ and admin part of the grant from JOA are the sources of operating income for the organization during the period. Included in the above, in 2024 PIN UK sourced funding of £379,092 (2023: £453,017) for development activities in Zambia through JOA and, all of which were transmitted to and administered by PIN CZ. The donations received for the Ukraine response was transferred in 2025.

PIN CZ also donated £30,000 of unrestricted reserves to PIN UK in July 2021 and PIN UK still continues to maintain this. PIN UK will use these funds for the reasons stated in PIN UK's Reserves Policy and in line with PIN UK's Scheme of Delegation.

PIN in the Czech Republic is committed under a memorandum of understanding to fund the core costs of PIN UK, the trustees are confident to prepare the accounts on a going concern basis.

## Principal risks and uncertainties

A Risk Register is reviewed and maintained on a regular basis as the primary tool for organisational wide risk management. Key risks are described below:

### Going Concern:

PIN UK has successfully been diversifying its donor portfolio and its business development strategy is progressing. However it remains reliant on PIN CZ to cover its core operational costs. There is a MoU which describes PIN CZ's commitment to cover such costs for an indefinite period. PIN UK's trustee board includes key decision makers from PIN CZ (the CEO as well as the Director of the Relief and Development Department) which enable the trustee board to have discussions on this topic and ensure PIN CZ is willing to continue to make these contributions.

### Cash flow and pre-financing commercial contracts:

A key component of PIN UK's business development strategy includes commercial contracts which typically have a payment by results modality. PIN UK's annual turnover means that it may not always have the financial reserves available to pre-finance activities under a commercial contract from its own sources. PIN UK and PIN CZ have therefore developed an interoffice agreement and set of internal procedures such that PIN CZ pre-finances the activities given its much larger annual turnover.

### Safety and security of PIN UK staff:

Technical Advisors often travel overseas to work with PIN CZ's Country Programmes. PIN UK benefits from PIN CZ's advanced safety and security policies and procedures, staff capacity building packages as well as international travel insurance.

### Safeguarding:

PIN UK benefits from PIN CZ's comprehensive, organisation-wide approach to safeguarding, aligned with international standards and structured around five strategic pillars: risk mitigation, prevention, reporting, response, and continuous learning.

At both project and country levels, risk registers and contextual safeguarding risk assessments are conducted and regularly updated, incorporating gender, age, disability, conflict sensitivity and power dynamics. Inclusive feedback and complaints mechanisms are embedded to ensure accessibility and trust across diverse community groups.

Prevention measures are anchored in a robust policy framework, including PIN's Code of Conduct and Key Policies, complemented by safe recruitment practices and regular staff inductions. PIN places strong emphasis on capacity-building: all staff from field to headquarters are trained on safeguarding, protection, GESI, and accountability standards. Moreover, PIN actively supports its partners and suppliers to adopt and implement equivalent safeguarding measures, through tailored training, coaching, policy guidance, and technical assistance.

Accessible and confidential reporting systems, including whistleblowing mechanisms, are in place for staff, partners, and communities. All safeguarding concerns are managed promptly and confidentially, with a survivor-centred approach and zero tolerance for inaction.

## Reserves policy and going concern

A Reserves Policy has been developed and approved by the trustees. The reasons for holding free reserves include ensuring the continuity of PIN UK's activities in the event of unexpected setbacks and ensuring that there are sufficient resources available to fulfil legal obligations in the unlikely event that PIN UK ceases to operate. This means maintain free reserves (those unrestricted funds which are not invested in fixed assets, designated for a specific purpose or otherwise committed) at the higher of either: three months of unrestricted budgeted expenditure; or the amount required to close down the charity. Reserves will be monitored and reported to Trustees in line with financial reporting requirements, with the target level of reserves reviewed annually as part of the cyclical budgeting process.

## Fundraising

In response to the Ukraine crisis PIN UK opened a public appeal to support the humanitarian response in 2022. To ensure we had the correct processes and policies in place we registered with the Fundraising Regulator and consulted Sayer Vincent for advice. PIN UK remains registered with the Fundraising Regulator although public fundraising is not an active workstream. PIN UK, in partnership with PIN CZ, has submitted successful funding applications to Jersey Overseas Aid. PIN UK is now a selected supplier on the Conflict, Stability and Security Fund (now named Integrated Security Fund) FCDO Framework, and if successful with bids to this framework, will work in partnership with PIN CZ for the implementation of projects.

## Plans for the future

PIN UK plans to further expand its ability to provide technical expertise to partner organisations in LMICs: PIN's Country Office staff as well as other national and civil society organisations. Whilst PIN CZ continues to commit to fund PIN UK, PIN UK's priorities will be to diversify its funding base both to support its technical expertise endeavours as well as to be able to financially support partner organisation's programming aligned with PIN UK's purposes.

## Structure, governance and management

The organisation is a charitable incorporated organisation registered as a charity on 21 December 2018 in England and Wales. The charity is constituted under a trust deed dated 20<sup>th</sup> December 2018.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 5 to the accounts.

The trustees delegate the day-to-day management of the charity to its CEO, Camila Garbutt.

## Appointment of trustees

Following the appointment of two new trustees to expand the board to seven trustees in 2019, there were no resignations or new appointments in 2024. PIN UK has an open recruitment process with vacancy announcements advertised as voluntary positions on job websites and shared through professional networks. Applications are screened by the Chair of the board of trustees.

Candidates are pre-selected for interview by the Chair, the sole Member and Chief Executive.

As described in PIN UK's Constitution, the sole Member of PIN UK is responsible for appointing trustees. The Member is represented on PIN UK's board of trustees by Šimon Pánek.

## Trustee induction and training

All new trustees must sign the Charity Commission's Trustee Eligibility Declaration form. Trustees are requested to complete and sign the register of interests which forms a part of PIN UK's Conflict of Interest Policy. New trustees are provided with PIN UK's Constitution, minutes from previous meetings, PIN UK's key policies and the Chief Executive's Job Description. New trustees talk through PIN UK's strategy with the Chair and Chief Executive and are pointed towards key Charity Commission guidance (particularly "The Essential Trustee: What you need to know, what you need to do").

## Related parties and relationships with other organisations

Člověk v tísni, o.p.s., (People in Need), with its registered office at Šafaříkova 24, Praha 2, Czech Republic (PIN CZ) provides financial support to the running costs PIN UK. People In Need is the "Sole Member" of PIN UK. As described in PIN UK's Constitution, two of PIN UK's trustees are ex-officio positions held by the CEO of People In Need (Simon Pánek) and the Director of the Relief and Development Department of People In Need (Jan Mrkvička). PIN UK is implementing two projects in partnership with PIN CZ. One of which is implemented also in partnership with WWF.

## Remuneration policy for key management personnel

PIN UK's salary scale was developed and reviewed against other charities in the sector.

## Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 operation

The trustees are responsible for keeping proper accounting records that 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. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 13 October 2025 and signed on their behalf by

John Walker  
Treasurer

Independent auditor's report to the trustees of People in Need (PIN) UK

## Opinion

We have audited the financial statements of People in Need (PIN) UK (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Charities Act 2011

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on People in Need (PIN) UK's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- The information given in the trustees' annual report is inconsistent in any material respect with the financial statements;
- Sufficient accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit.

## Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

### Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.

## Independent Auditor's report

To the trustees of

People In Need (PIN) UK

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- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charity's trustees as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

17 October 2025

Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 December 2024

		Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
	Note						
<b>Income from:</b>							
Donations	2a	152,849	8,550	<b>161,399</b>	127,226	174	127,400
Charitable activities	2b	–	416,002	<b>416,002</b>	–	500,000	500,000
Other Income		260	–	<b>260</b>	14	–	–
<b>Total income</b>		<b>153,109</b>	<b>424,552</b>	<b>577,661</b>	<b>127,240</b>	<b>500,174</b>	<b>627,400</b>
<b>Expenditure on:</b>							
Charitable activities	3	153,031	418,501	<b>571,532</b>	127,226	461,986	589,212
<b>Total expenditure</b>		<b>153,031</b>	<b>418,501</b>	<b>571,532</b>	<b>127,226</b>	<b>461,986</b>	<b>589,212</b>
<b>Net Income and net movement in funds for the year</b>	4	<b>78</b>	<b>6,052</b>	<b>6,129</b>	<b>14</b>	<b>38,188</b>	<b>38,188</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		30,014	38,188	<b>68,202</b>	30,000	–	<b>30,000</b>
<b>Total funds carried forward</b>		<b>30,091</b>	<b>44,240</b>	<b>74,331</b>	<b>30,014</b>	<b>38,188</b>	<b>68,202</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

People In Need (PIN) UK

Balance sheet

As at 31 December 2024

	Note	£	2024 £	£	2023 £
<b>Current assets:</b>					
Debtors	8	4,581		90	
Cash at bank and in hand		560,222		83,468	
		564,803		83,558	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	9	(490,472)		(15,356)	
<b>Net current assets</b>			74,331		68,202
<b>Total assets less current liabilities</b>					
			74,331		68,202
<b>Total net assets</b>			74,331		68,202
<b>The funds of the charity:</b>					
Unrestricted income funds:					
General funds	11	30,091		30,014	
Restricted income funds:	11	44,240		38,188	
<b>Total funds</b>			74,331		68,202

Approved by the trustees on 13 October 2025 and signed on their behalf by

John Walker  
Treasurer

People In Need (PIN) UK

Statement of cash flows

For the year ended 31 December 2024

	Note	2024		2023	
		£	£	£	£
<b>Cash flows from operating activities</b>					
Net income for the reporting period (as per the statement of financial activities)		6,129		38,202	
(Increase)/decrease in debtors		(4,491)		273	
Increase/(decrease) in creditors		475,117		(8,005)	
<b>Net cash provided by operating activities</b>		<b>476,754</b>		<b>30,470</b>	
<b>Change in cash and cash equivalents in the year</b>		<b>476,754</b>		<b>30,470</b>	
Cash and cash equivalents at the beginning of the year		83,468		52,998	
<b>Cash and cash equivalents at the end of the year</b>		<b>560,222</b>		<b>83,468</b>	

**1 Accounting policies**

**a) Statutory information**

People in Need (PIN) UK is a charitable incorporation organisation (CIO) registered in England and Wales.

The registered office address and principal place of business is 82 Canopi Tanner Sreet , London, SE1 3GN, United Kingdom

**b) Basis of preparation**

The financial statements have been prepared 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) – (Charities SORP FRS 102), 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

**c) Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. As per the memorandum of understanding between PIN UK and PIN in the Czech Republic, financial support will be provided indefinitely. Additionally, PIN UK had signed one additional Joint Implementation Agreement with PIN CZ which is funded by the European Commission to be implemented in Zambia. One of the project funded by Jersey Overseas Aid in 2023 with projects ended in July 2024 and the other is continuing with an end date in November 2026. PIN UK also signed a Grant Agreement with Asian Development Bank in 2025 which will end in December 2025.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

**f) Fund accounting**

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

**1 Accounting policies (continued)**

**g) Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Items of equipment are capitalised where the purchase price exceeds £1,000.

**h) Allocation of support costs**

Support and governance costs have been allocated to the charity's charitable activities.

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

**i) Creditors and provisions**

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

**j) Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.□

**k) 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.

**2a Income from donations**

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Donations	152,849	8,550	161,399	127,400

In 2023 £127,226 of donations income was unrestricted and £174 was restricted.

As set out in the related party transactions note, partial financial support has been provided by PIN CZ as unrestricted donations. A restricted grant has been provided by Jersey Overseas Aid with two grant agreements signed in 2023 and donations for Ukraine Emergency Response.

**2b Income from charitable activities**

	Restricted £	Unrestricted £	2024 Total £	2023 Total £
Grants	416,002	-	416,002	500,000

In 2023 all income from charitable activities was restricted.

Notes to the financial statements

For the year ended 31 December 2024

3a Analysis of expenditure (current period)

	Charitable activities £	Governance costs £	Support costs £	2024 Total £	2023 Total £
Staff costs (note 5)	68,025	23,800	21,371	113,196	114,074
Consultant's fees	52,309	-	-	52,309	-
Professional memberships	-	-	3,065	3,065	1,597
Premises costs	-	-	248	248	180
Office administration costs	-	-	6,558	6,558	5,076
Legal and professional fees	1,793	-	3,706	5,499	4,226
Audit	-	11,140	-	11,140	10,800
Grants Payable	379,092	-	-	379,092	453,192
Fundraising expenditure	50	-	-	50	50
Recruitment expenditure	-	-	375	375	18
	501,268	34,940	35,324	571,532	589,212
Support costs	35,324	-	(35,324)	-	-
Governance costs	34,940	(34,940)	-	-	-
<b>Total expenditure 2024</b>	<b>571,532</b>	<b>-</b>	<b>-</b>	<b>571,532</b>	
Total expenditure 2023	589,212	-	-	589,212	

Grants payable of £379,092 (2023 :£453,192) includes amount paid to PIN CZ to deliver restricted project work under JOA Zambia.

3b Analysis of expenditure (prior period)

	Charitable activities £	Governance costs £	Support costs £	2023 Total £
Staff costs (note 5)	79,409	19,978	14,687	114,074
Consultant's fees	-	-	-	-
Professional memberships	-	-	1,597	1,597
Premises costs	-	-	180	180
Office administration costs	-	-	5,076	5,076
Legal and professional fees	-	-	4,226	4,226
Audit	-	10,800	-	10,800
Grants Payable	453,192	-	-	453,192
Fund Raising Expenditure	50	-	-	50
Recruitment Expenditure	-	-	18	18
	532,651	30,778	25,783	589,212
Support costs	25,783	-	(25,783)	-
Governance costs	30,778	(30,778)	-	-
<b>Total expenditure 2023</b>	<b>589,212</b>	<b>-</b>	<b>-</b>	<b>589,212</b>

Notes to the financial statements

For the year ended 31 December 2024

**4 Net income and net movement in funds for the year**

This is stated after charging:

	2024 £	2023 £
Auditor's remuneration (excluding VAT)	<u>9,450</u>	<u>9,000</u>

**5 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	105,542	109,065
Social security costs	5,860	3,686
Employer's contribution to defined contribution pension schemes	1,794	1,323
	<u>113,196</u>	<u>114,074</u>

No employee earned more than £60,000 during the year (2023: nil).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £77,921 (2023: £65,223 ).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Trustee expenses of £19 for travel expense claim were made during the year (2023: £nil).

**6 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 4 (2023: 3).

**7 Related party transactions**

PIN CZ is the sole member of PIN UK and ultimate controlling party. As described in PIN UK's Constitution, two of PIN UK's trustees are ex-officio positions held by the CEO of People In Need (Simon Pánek) and the Director of the Relief and Development Department of People In Need (Jan Mrkvička). During the period, PIN CZ provided financial support to PIN UK of £152,849 (2023: £127,226).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

**8 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	4,581	90
	<b>4,581</b>	<b>90</b>

**9 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals	11,547	11,000
Other creditors	478,925	4,356
	<b>490,472</b>	<b>15,356</b>

**10a Analysis of net assets between funds**

	General Unrestricted £	Restricted £	Total funds £
Net current assets	30,091	44,240	<b>74,331</b>
<b>Net assets at 31 December 2024</b>	<b>30,091</b>	<b>44,240</b>	<b>74,331</b>

**10b Analysis of net assets between funds (prior year)**

	General Unrestricted £	Restricted £	Total funds £
Net current assets	30,014	38,188	<b>68,202</b>
<b>Net assets at 31 December 2023</b>	<b>30,014</b>	<b>38,188</b>	<b>68,202</b>

11a Movements in funds

	At 1 January 2024 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December 2024 £
<b>Restricted Funds</b>					
Jersey Overseas Aid	38,188	407,000	(414,454)	–	30,734
EC Zambia		9,002	(4,046)	–	4,956
Ukraine Emergency Support	–	8,550	–	–	8,550
<b>Total Restricted Funds</b>	<b>38,188</b>	<b>424,552</b>	<b>(418,500)</b>	<b>–</b>	<b>44,240</b>
<b>Unrestricted funds:</b>					
General funds	30,014	153,109	(153,031)	–	30,091
<b>Total unrestricted funds</b>	<b>30,014</b>	<b>153,109</b>	<b>(153,031)</b>	<b>–</b>	<b>30,091</b>

Restricted funds are amounts received from Jersey Overseas Aid and PINCZ (funded by Europeaid) to support PIN's development activities in Zambia and Myanmar. Donations under Ukraine Emergency Support are to support PIN's humanitarian activities in Ukraine and donations under Unrestricted funds are from PINCZ to cover running cost of PIN UK.

11b Movements in funds (prior year)

	At 1 January 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 December £
<b>Restricted Funds</b>					
Jersey Overseas Aid		500,000	(461,812)		38,188
Ukraine Emergency Support	–	174	(174)	–	–
<b>Total Restricted Fund</b>	<b>–</b>	<b>500,174</b>	<b>(461,986)</b>	<b>–</b>	<b>38,188</b>
<b>Unrestricted Funds</b>					
General funds	30,000	127,240	(127,226)	–	30,014
<b>Total unrestricted funds</b>	<b>30,000</b>	<b>127,240</b>	<b>(127,226)</b>	<b>–</b>	<b>30,014</b>

12 Ultimate controlling party

PIN CZ is the sole member of PIN UK and is the ultimate controlling party with the power to appoint and remove trustees. PIN CZ's financial reports can be accessed at: <https://www.peopleinneed.net/who-we-are/annual-reports>