

**THE SALVATION ARMY  
UNITED KINGDOM AND IRELAND TERRITORY**

**THE SALVATION ARMY TRUST  
REPORT AND FINANCIAL STATEMENTS  
FOR THE UNITED KINGDOM IN THE YEAR ENDED  
31 MARCH 2024**

**CHARITY REGISTRATION NO: 214779  
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## INTRODUCTION FROM THE TERRITORIAL LEADERS

Commissioner Paul Main and Commissioner Jenine Main

We are delighted to introduce our very first Annual Report and Accounts as Territorial Leaders of The Salvation Army in the United Kingdom and Ireland. With more than 38 years of service as Salvation Army officers, we can attest to God's faithfulness in our own lives and in the life of our Movement. This year has been no exception. Since we took up our appointments on 1 January 2024, we have witnessed afresh God's life-transforming grace in communities right across the United Kingdom, Ireland, the Channel Islands, and the Isle of Man.

We are hopeful that as you read this Annual Report, you will be inspired, as we are, by the remarkable stories of transformation. Our incredible officers, employees, members, and volunteers have yet again stepped up and demonstrated their love for God and neighbour through their generous acts of service to all, without discrimination. We are grateful for every one of them.

There have, of course, been challenges along the way. As the cost of living has continued to rise, it has placed enormous strain on many of those living in the communities in which we serve. Our 588 local corps (churches) have experienced even greater numbers of people seeking assistance and our residential centres have been required to support people with increasingly complex needs. As you will read in the report, our personnel have met the challenge with a sense of compassion, boldness, and respect. While not everyone who serves with us is a Christian, it is true to say that together we embody the example Jesus set for us in putting the needs of others before our own.

We would like to thank the many people who have financially supported our work. Even amidst such challenging economic times, our donors have shown extraordinary generosity. Their contribution has enabled us to reach out in new and effective ways, touching the lives of the most marginalised and offering a helping hand to many people who have needed our support for the first time. We value every donation and have been determined to put everything received to beneficial use.

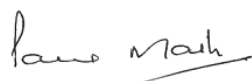
One of our favourite Bible verses is in the Old Testament book of Micah:

*'And what does the Lord require of you?  
To act justly and to love mercy  
and to walk humbly with your God.'*

*(Micah 6:8 New International Version)*

You will find the outworking of these words woven throughout this account of our work. We, therefore, commend this report to you. Be encouraged and inspired by the work The Salvation Army continues to do, wherever we are.

Thank you for your help and support, and may God bless you.



**Commissioner Paul Main**  
**Territorial Commander of The Salvation Army in the United Kingdom and Ireland**

## OBJECTS OF THE SALVATION ARMY TRUST

The Salvation Army's principal objectives are *the advancement of the Christian religion and pursuant thereto the advancement of education, the relief of poverty and other charitable objects beneficial to society or the community of humankind as a whole.*

The following groups benefit from the work of The Salvation Army Trust:

- people who worship or participate in other activities at Salvation Army corps (churches) and community centres;
- vulnerable and disadvantaged members of society, including people experiencing homelessness, older and/or lonely people, children, young people, families, and people dealing with issues such as substance abuse and other illnesses;
- the wider community of society as a whole.

The Salvation Army takes a holistic approach, engaging with people's physical, emotional, and spiritual needs, offering its services without discrimination.

## OUR VISION, MISSION, AND VALUES

Our Vision, our Values and our five Mission Priorities inspire and guide all the work we do as a church and as a charity.

While The Salvation Army operates through two main charitable trust registrations (see below, page 8), we have one unifying Vision Statement, five Mission Priorities and six Values that guide us in all we do.

We have simplified and refreshed our Vision, Mission, and Values Statements to reaffirm our sense of purpose and direction for The Salvation Army in the United Kingdom, Ireland, the Channel Islands, and the Isle of Man. Since their creation and adoption and throughout the year under review, the new statements have been deployed extensively across the territory. The aim is that every expression of The Salvation Army, our corps (churches) and community centres and residential centres all seek to deliver the same five Mission Priorities to strive to deliver the one overall Vision Statement. Their simplicity and boldness mean that all areas of the diverse work of The Salvation Army can be both anchored and inspired by them.

### Our Vision Statement:

Our Vision:  
**Fullness of life**  
for *all* with Jesus

This is 'Our Vision' for every part of The Salvation Army. It is inspired by the words of Jesus: *'I have come that they may have life and have it to the full'* (John 10:10 NIV).

No words can adequately capture the vision of boundless salvation that God intends for the world and everything in it. However, 'Fullness of life for all with Jesus' includes every aspect of Salvation Army life. We believe everyone can enjoy fullness of life with Jesus. It is aspirational – we are not there yet but this is what we strive towards.

## Our Five Mission Priorities:

### Our Mission:

To *share* the good news

To *serve* others without discrimination

To *nurture* disciples of Jesus

To *care* for creation

To *seek* justice and reconciliation

Our Mission is built on five priorities which are the drivers for all we do, how we do it and why we do it, across the entire organisation.

These short phrases communicate immense challenge, ambition, and direction. When these priorities are present, The Salvation Army is working towards our vision of ‘Fullness of life for all with Jesus.’

Each of the five priorities of our Mission is rich in meaning and helps us explain to 21st-century society why the Christian message and the work of The Salvation Army are relevant and desperately needed in our communities and nations.

They are not arranged hierarchically but overlap and mutually support each other.

- **SHARE THE GOOD NEWS:** At the heart of The Salvation Army’s mission is a passion to proclaim the good news of Jesus Christ far and wide. This is not an optional extra. The Salvation Army only does what it does because our inspiration and vision come from people’s ongoing relationship with Jesus. We know the difference our relationship with God makes in our lives and we do not want anyone to miss out.
- **SERVE OTHERS WITHOUT DISCRIMINATION:** The Salvation Army responds to people without discrimination. God calls us to be with the people we serve. In ‘being with’ people – as against ‘doing for’ people – together we find solutions and make progress because we are all made in the image of God. We are called to share love in a too often loveless world. ‘Love God, Love Others’ inspires every aspect of our work.
- **NURTURE DISCIPLES OF JESUS:** The future of The Salvation Army depends on nurturing current and future generations of Christian disciples who, filled with the Holy Spirit, share the good news of Jesus, resulting in more disciples. Like athletes, Christian disciples need to practise staying fit for God’s demanding mission. Habits such as prayer, Bible reading, corporate worship, music, tithing and helping others are vital. The Salvation Army believes being a disciple of Jesus and experiencing the blessing of holiness is the way to experience fullness of life.
- **CARE FOR CREATION:** The Salvation Army is committed to helping change attitudes, resulting in a more responsible use of our planet. We seek to provide practical care and advocacy for people affected by damage to the environment. People will not experience fullness of life unless God’s creation is protected and cared for.
- **SEEK JUSTICE AND RECONCILIATION:** People can experience a fuller life on Earth. God longs for justice for all people. Therefore, The Salvation Army has always spoken out against injustice. We fight not simply the effects of injustice but also the systems and

structures that enable injustice. Seeking reconciliation is also an essential part of The Salvation Army's vision of the good life. Peace and fullness of life are possible when justice and reconciliation are priorities in the lives of individuals, communities, and nations. The Salvation Army is committed to work in partnership for these ends.

### Our Values

- Boldness
- Compassion
- Passion
- Respect
- Integrity
- Mutual accountability

Our Values are for everyone involved in The Salvation Army and should be reflected in our behaviour, result in good relationships and increased wellbeing and help us integrate what we do with how we do it.

The basic standard of Christian behaviour, derived from our understanding of the character and action of God, is love, so we need continually to be drawn back to understand how God is asking us to live and work together to help us be faithful to our calling to be God's people.

- **Boldness:** We will courageously and confidently share the good news, seek justice and reconciliation, nurture disciples of Jesus, serve others without discrimination, and care for creation.
- **Compassion:** We will serve with the unconditional love and grace of God as the pattern for our behaviour.
- **Passion:** We will bring our best selves, our God-given energies, and convictions, to our work, service, and learning, whether as officers, members, employees, or volunteers.
- **Respect:** We will receive each person with the dignity of those created in the image of God, while seeking the transformation God provides.
- **Integrity:** We will be honest and transparent in all our dealings with each other and those we serve, being open about our motives and agendas.
- **Mutual accountability:** We will willingly and freely give full account for our actions to those we interact with and expect the same in return.

### Our Statement of Commitment:

We have one simple statement to explain why we are here, which frames all we are and all we do as a church and charity. Four words achieve this:

#### **'Love God, Love Others'**

This is based on Jesus' greatest commandment in Matthew 22:37-39 to 'Love the Lord your God' and to 'Love your neighbour as yourself'. 'Love God, Love Others' underpins, inspires, and motivates everything we do, in every part of The Salvation Army.

Since its adoption a few years ago, this statement has been widely used across The Salvation Army in communications, on corporate publications, on our websites and on email footers as a powerfully simple 'explainer' of what we are here to do and how we strive to deliver our vision.

## EXPLAINING OUR STRATEGY, STRUCTURE AND OPERATION

The Salvation Army is a broad and diverse organisation. As a Christian denomination it puts its faith into action in many different ways across the UK and this section seeks to explain how our foundation as a church is the essential basis of how we work and what we do.

The UK Salvation Army is combined with the Republic of Ireland to form a ‘territory,’ comprising one of 135 territories across the world where The Salvation Army works. The Salvation Army in the Republic of Ireland is a separate company and therefore has its own report and accounts. This Report & Accounts is for the UK-registered Salvation Army Trust. (More below).

### Our two principal charitable registrations:

The Salvation Army operates through two principal charitable trusts: The Salvation Army Trust and The Salvation Army Social Work Trust.

This Report & Accounts outlines the work of **The Salvation Army Trust (Charity Registration number 214779)**, which is the charity registration through which we manage our programmes of engagement and support which are delivered through our 588 local corps (churches). Much of the funding for the work of The Salvation Army Trust derives from public donations, legacies, trading activities and church members. The consolidated accounts also include SAGIC and SATCoL which are subsidiaries of the Salvation Army Trust.

However, the work of The Salvation Army Trust does not represent the entirety of The Salvation Army’s work in the UK. Alongside the locally driven, locally responsive corps (church)-based operations which are reported here in this Report & Accounts, The Salvation Army operates centrally co-ordinated and centrally managed ‘social services’. While this is still the ‘work’ of The Salvation Army, the finances of these operations are managed and reported on through a separate charity registration, **The Salvation Army Social Work Trust (Charity Registration number 215174)** which has its own Report & Accounts and form a ‘sister’ publication to this one.

The Salvation Army Social Work Trust accounts for residential programmes for homeless people, care homes for older people, residential detox centres, family centres, refuges for victims of domestic violence, safe houses and services for the victims and survivors of modern slavery and human trafficking, and our Employment Plus services. These services are managed in a top-down model due to the vulnerability of the people needing help and because of statutory regulations and contract requirements. Much of the funding for The Salvation Army Social Work Trust derives from Government and local authority contracts and additional supplementary funding comes from The Salvation Army Trust.

### Summary of the purpose of The Salvation Army Trust

The Salvation Army Trust is the charity registration through which our corps (church)-based community programmes and our congregational life are managed and accounted for. Because each community is different, our community work and expression will be different in each location. This is illustrated later in this report.

Inspired by our Vision and Mission Priorities:

- We offer, and are energised by, Christian worship, teach Christian principles and encourage Christians to live out their faith in every aspect of life. We promote the Christian good news through various media, including literature, music, digital media, and personal evangelism.



- We provide community programmes through corps (local churches) and in communities that are relevant to local needs, to assist people of all ages to enhance their quality of life, self-respect, personal development, and relationships with others. We work alongside local communities to ensure that we are partnering with them and other agencies to meet local need. We do that through formal and informal activities.
- We seek to influence policy makers, providing information on social issues affecting people on the margins of society. We seek to amplify these voices and help society be fairer, more caring, and just.
- We train and equip current and future Salvation Army officers, staff, and volunteers.
- We financially support **The Salvation Army Social Work Trust** in the full range of services it provides.
- We support the international mission work of The Salvation Army, including development work and providing relief to those affected by disasters overseas.
- We review and adjust our strategies and programmes to respond to changing needs.
- We strive to achieve our vision of ‘fullness of life for all with Jesus’ in everything we do through five Mission Priorities: share the good news; serve others without discrimination; nurture disciples of Jesus; care for creation; seek justice and reconciliation. Operationally we are prioritising transformation, integration and streamlining to increase our effectiveness and impact.

### **The scale of the work of The Salvation Army Trust**

The Salvation Army Trust works principally through 588 corps (churches) and community centres in the United Kingdom.

England: 480 corps (includes Isle of Man and Channel Islands)

Wales: 34 corps

Scotland: 58 corps

Northern Ireland: 16 corps

A list of centres managed through The Salvation Army Social Work Trust is in the Report & Accounts for that trust.

### **The work and delivery of The Salvation Army Trust**

To ‘make sense’ of The Salvation Army, it is important to remember that The Salvation Army is first and foremost a church, but a church that delivers a diverse range of charitable services. Everything The Salvation Army does should positively contribute to making the world a better place – as God intends it to be.

As a church, we have a network across the UK of 588 local corps (churches) and community centres. These are generally run by corps officers, who are trained and commissioned (ordained) Salvation Army ministers of religion. Each corps officer is accountable to his or her community but is operationally accountable to one of a team of 14 divisional commanders (leaders) who in turn report to Territorial Headquarters based in London.

This strong community presence is the way in which we ensure we respond to local needs in local ways. What we do is decided on, agreed upon and delivered locally. The costs and delivery of this network of corps, and the infrastructure and the centralised operations that support it, are the subject of this Annual Report & Accounts for The Salvation Army Trust.

The Salvation Army is a church and charity that doesn't just help people by providing immediate, practical support to overcome issues such as addiction, homelessness, social isolation or poverty; it also strives to address the reasons behind the suffering, with a view to effecting sustainable change in individuals and society at large.

Therefore, what sets The Salvation Army apart from other organisations is the combined strength of our centrally co-ordinated social work services and the local responsiveness of our corps (churches) and community centres which are all playing their part to bring lasting change at a local and national level.

Every officer, soldier, member of staff and volunteer brings their own unique insight into the lives of the service users and communities they serve, to inform the work that we do and help us prioritise which reforms we will campaign for on behalf of the marginalised and vulnerable.

### **Explaining our distinctive organisational approach to strategy**

Our vision statement is 'Fullness of life for all with Jesus.' This is a scripturally inspired goal which now forms the heart of our delivery. The Salvation Army is a diverse, responsive, agile Christian church and charity. Because we live and work in the communities we serve, we fully recognise that each community is different and consequently the needs of each community are different.

Our approach is to encourage effective and flexible activities focused on helping people experience life in all its fullness across all the communities in the UK where we have a local presence.

The UK Salvation Army deliberately does not have a prescriptive approach to directing its delivery at corps or centres or a directive top-down strategy. Instead, we prioritise local responses to local needs as the way we choose to work across the UK.

This report highlights how this approach enables us to respond powerfully, quickly and in an agile, flexible – and, above all, locally relevant – way to emerging needs and changes in society and the economy, for example, the cost-of-living crisis that we still felt in the year under review.

#### **Integrated locally**

Together, the two Annual Reports & Accounts provide a comprehensive account of the work of The Salvation Army in the United Kingdom. At a local level, The Salvation Army across both trusts is encouraged to work together to bring lasting change at local as well as national level – we call this 'integrated mission.'

#### **Integrated internationally**

In a wider context, the international network of The Salvation Army works in 135 territories, often in the forgotten corners of society. Our breadth of experience and strong relationships enable lessons learnt in one place to benefit people facing similar challenges thousands of miles away. The rapid expansion of our work with victims and survivors of modern slavery and human trafficking is a good example of this, with many local responses to a global challenge.

#### **Resourcing, support, and oversight**

The local diversity of The Salvation Army's operations is supported through centrally coordinated services – such as HR, Finance, Property, IT, PR, and Fundraising, with some of these support functions also located in our divisional (regional) headquarters. This approach enables us to be efficient and effective in the use of resources.

In addition, there are staff whose role is to learn lessons from local programmes and pilot schemes, to share resources and successful outcomes from innovation and experience with other Salvation Army operations to help us achieve our mission priorities across The Salvation Army as effectively as possible. This approach helps to drive up the quality of our services to people who are often poor, marginalised, and vulnerable.

## **Realigning resource to enable a 'flourishing' and effective Salvation Army**

### **Finalising the delivery of the Structure Co-ordination and Design Project 2023/2024**

The Salvation Army has never been a static organisation and over its 159 years of life and work it has been constantly evolving to match efficiency and effectiveness with changing times and changing needs.

Ensuring appropriate oversight and support and operational freedoms to more than 600 diverse and locally responsive Salvation Army churches and community centres is challenging. Add to that more than 100 residential and non-residential social work centres and the challenge of ensuring the most effective allocation of resources is a critical task.

The challenge of the Vision Statement and the five Mission Priorities was the impetus for looking at what organisational structures and ways of working needed to change to enable our 'local mission delivery units' (corps and centres) to truly flourish in their individual settings. By 'flourishing' we mean that every expression of The Salvation Army should actively be engaging with the five Mission Priorities (our Mission Statement) in order to achieve our vision.

This significant task, termed **The Structure Co-ordination and Design Project**, has been focused on three desired outcomes:

- **Transformation:** Increase the capacity of locally based Salvation Army work to contribute to the five Mission Priorities (share the good news; serve others without discrimination; nurture disciples of Jesus; care for creation; seek justice and reconciliation).
- **Integration:** Build strong and effective collaboration between all aspects of Salvation Army work in a geographical area.
- **Streamlining:** Design appropriate, effective, efficient, and sustainable structures and processes that enable local mission to flourish.

Starting in 2021 and over a two-year period coming to fruition in the year covered by this Annual Report, the Structure Co-ordination and Design Project conducted probably one of the most extensive pieces of internal research we have ever executed to answer the simple question:

**'What (change) is needed to enable our local mission to flourish?'**

The process was deliberately designed to be ‘bottom-up.’ Consultations were carried out within all the (at the time) 22 divisions and at all headquarters, both territorial and divisional.

The principal premise we worked to is this: a combination of effective **oversight** of the right things, combined with the allocation of adequate resources and **support** and the effective **release** of our local mission delivery expressions from unnecessary control should result in communities and people flourishing.

The strength of this simple model is that it is consistent with the way The Salvation Army has always worked. We respond locally and meaningfully to local need in local ways. Organisational structures and administrative and decision-making processes can become burdensome and inefficient over time. At its best, The Salvation Army is often more local organism than top-down organisation. Therefore, rooting and starting our thinking and planning for change in ‘local’ was the most sensible and potentially the most powerful way forward.

The outcome can be outlined as a series of significant changes to the way we work:

**Release:** We engaged and continue to engage in an extensive rethink of how resources need to be marshalled and how the local delivery points can be released to be as free as possible to decide on and deliver what they perceive is needed in terms of service and services. One outcome is, and will continue to be, a review of effectiveness, and how investment can be directed more freely to where increased investment will deliver significant change for people and communities.

**Oversight:** Effective oversight is vital for compliance and governance. Oversight ensures we are doing the right things in the right ways. However, the design process also looked at where supervision and some forms of oversight are unnecessary or could be released to be done locally, not centrally. We have a strong spirit of accountability in The Salvation Army and the releasing of some aspects of oversight will mean more local ownership.

**Support:** We need to continue to ensure that the support that is needed to enable local mission delivery to flourish is available, but in the right ways. This means adequate funding streams, support for raising awareness locally, support for training and innovation and local growth. We are developing more practitioner-based and peer-to-peer support. This is helping to reduce the cost of support and improve the quality by encouraging people to learn from fellow practitioners.

**Streamlining** was also one of the three goals of this process, and a significant branch of this project looked at our divisional structure and how best our 588 corps and community centres can be clustered and supported divisionally (regionally). Following extensive consultation, it was decided to systematically reduce the number of divisions from 22 to 14. This entailed a reshaping of the role of the divisional leadership team to ensure the effective application of the principle of support, oversight, and release. Critical to this thinking was also to ensure that divisional headquarters staff united with Territorial Headquarters to form one integrated system of support and oversight. During 2023 and 2024, The Salvation Army in the UK settled into working with its new divisional boundaries.

The Structure Coordination and Design Project concluded its work at the end of 2023, with the ongoing focus on transformation, streamlining and integration being taken forward by headquarters staff as an essential aspect of ‘business as usual’. The monitoring of actions is overseen within existing board structures.

## ILLUSTRATING THE WORK AND ACHIEVEMENTS OF THE SALVATION ARMY TRUST 2023/2024

### OUR FOCUS

**‘Do not conform to the pattern of this world but be transformed by the renewing of your mind. Then you will be able to test and approve what God’s will is – his good, pleasing, and perfect will’ (Romans 12:2 NIV).**

In July 2023, The Salvation Army celebrated 158 years of work with people in our communities, reaching out to the people most in need. It may not be a landmark year in the traditional sense, yet it marks another year of our unrelenting and generous spirit of giving.

The work of every corps is to seek to follow our Mission Priorities to achieve our Vision in the communities we serve. Because each community is different, how we serve them also differs. It would be an almost impossible task to list here all the different programmes we run. What this overall section does is to illustrate our life and work during 2023/2024 with examples of our diverse delivery and the challenges we have met in different settings.

We are a church but not in the traditional sense. Our Founders, William, and Catherine Booth abandoned the conventional Victorian ways of doing church. Rather, they took God’s good news of salvation directly to the people. They particularly focused on the social and spiritual transformation of society’s most vulnerable and marginalised people.

Today – as a church and a charity – we continue this work through 588 Salvation Army corps (church and community centres), – as well as a network of social service centres funded through the Salvation Army Social Work Trust, – around the country. We are energised by Christian worship, teach Christian principles and put our faith into action by reaching out to people in need.

This year we have continued passionately to live out life as a church as well as serve the community. It is from our foundation and living presence as a church that our belief is put into action in the communities where we are present. We have illustrated this with examples of how we keep adapting, adjusting, and changing to meet the needs of the communities we serve. Just like our Founders William and Catherine Booth, we know that this is God’s will for our lives.

Our sister report, the Report & Accounts for the Salvation Army Social Work Trust illustrates the work we deliver – often in our residential programmes – through our contracted services.

### OUR PEOPLE

The Salvation Army across the UK has more than 4,000 thousand staff and active officers in both Salvation Army Trust and Salvation Army Social Work Trust and thousands more volunteers. Ensuring we recruit and retain the best we can is critical. Essential to this is the preparation we provide for people training to be Salvation Army officers (ordained church leaders) and the investment we make in all our people through training and skills development. This section looks at some highlights from the last year, including the appointment of new territorial leaders for the UK and Ireland and for the worldwide Salvation Army.

### Under new leadership – at home and abroad

## **WELCOMING NEW TERRITORIAL LEADERS**

In January 2024, the territory's leaders, soldiers, members, friends, and family came together for the installation and welcome of Territorial Leaders Commissioners Jenine and Paul Main.

Breaking with the expected traditional entry to a rousing march, the leaders solemnly entered the hall to the majestic tones of William Himes's composition 'Procession to Covenant.' The congregation was invited to stand and acclaim as the piece came to its climactic conclusion.

The Salvation Army's worldwide leader, General Lyndon Buckingham, commended Paul, and Jenine Main as people of God who have faithfully demonstrated their commitment over many years and in many settings. He highlighted the significance of the public acceptance of their new responsibilities.

Commissioners Paul and Jenine Main succeed Commissioners Anthony and Gillian Cotterill, who retired from active service in January 2024.

Watch the official welcome event online at [salvationist.org.uk/TLwelcome](https://salvationist.org.uk/TLwelcome)

## **ELECTING A NEW GENERAL**

The General is the worldwide leader of The Salvation Army and in May 2023 leaders of the worldwide Salvation Army gathered to form a High Council to elect the 22nd General of The Salvation Army. The High Council has 112 members from every corner of the globe, and they were welcomed with worship and prayer in a service at Central Hall, Westminster.

Commissioner Lyndon Buckingham was elected as the next General. He said: 'I'm being afforded a wonderful and privileged opportunity to speak into the lives of Salvationists around the world about our mission and our purpose in the world. And that's a huge privilege.' He looks forward to sharing his ministry with his wife, Commissioner Bronwyn Buckingham.

Lyndon Buckingham was first commissioned (ordained) in his home territory of New Zealand, Fiji, and Tonga. Other early appointments with his wife Bronwyn included Territorial Youth and Candidates Secretaries, Divisional Leaders, and Territorial Programme Secretaries.

We also said thank you and farewell to General Brian Peddle and Commissioner Rosalie Peddle as they departed for Canada to begin their retirement. Lyndon Buckingham gave thanks for their 46 shared years of 'faithful, dedicated, covenanted service'.

## **Future leaders in waiting**

### **New cadets in training**

We were delighted to welcome nine new cadets – who are training for full-time service as the next generation of Salvation Army officers. Each annual intake (termed a session) of cadets across the world is given a sessional name and the 2024 session was named the 'Champions of the Mission' which is intended to characterise their ministry.

In a service at William Booth College, Territorial Candidates Director Major Mark Sawyer – charged with getting the candidates for training to this point – officially commended them to Territorial Commander Commissioner Anthony Cotterill, who then handed them over to the college for their two-year period of training which will end in their commissioning (ordination) and their appointment. Most will lead a local corps (church).

Two of the cadets share their testimonies with us here:

‘From corps life to working with families in a Lifehouse, that’s been my journey so far. But through it all there has been a calling to officership. Like Moses, I heard God’s calling, but I made many excuses. However, just like with Moses, God kept breaking down my excuses. In 2020, I attended Design for Life and then did a gap year at Addlestone Corps.

Throughout this, God has provided the experiences and destroyed my excuses, showing me that I can and will be a Salvation Army officer. God means everything to me. He has transformed my life and helped me through tough times, and I want to dedicate my whole life to serving him.’

***Adam Silcock, Lurgan.***

‘I came to the Army nine years ago as a single mum and an alcoholic. I didn’t need or want God in my life, but something about my corps officer made me want to explore more. I became an adherent but that wasn’t enough, so I became a soldier. Even that wasn’t enough – I had a bigger calling. I didn’t know what that was, so I went to Design for Life.

I felt a veil being lifted and I saw the real me for the first time – the way God sees me. He showed me I was being called to officership, which was scary. I started the process, but things got in the way. That was five years ago – thank God I’m here today.’

***Emma Scott, Forest of Dean.***

### **Newly commissioned lieutenants**

The ‘Reflectors of Holiness’ session were a group of cadets who arrived at William Booth College in September 2021 – along with their 14 children – to start their two-year training for officership culminating in their commissioning as lieutenants. They were a diverse group of people with remarkable stories of faith and a deep passion for serving God and his people with love and commitment.

At our annual event ‘Together 2023’, we celebrated the commissioning and sending out of these new lieutenants. They have all received life in all its fullness through their relationships with Jesus and accepted his invitation to follow him in this way. Two of the lieutenants share their thoughts with us here:

‘I know and realise that I’m loved unconditionally and that God equips those who are called; and that ministry is all about his power at work in us and not what we can do for him.’

***Jackie Littlewood, appointed to Worksop.***

‘This journey was possible due to being willing to say “yes,” not knowing where it would lead. Would I go back and say “yes” to them it all again? Yes!’

***Stuart Turnbull, appointed to Worcester.***

### **Renewal and empowering through learning and development**



Every year, we are delighted to welcome new Salvationists into the heart of The Salvation Army. At the same time, it is important that we do not overlook dedicated staff and volunteers who have been carrying out God's excellent work for many years.

Here we share some of the ways in which we are equipping our people for the future so that they can continue to best serve our communities and support each other.

#### **NEW FORMAT FOR EXPLORING LEADERSHIP DAY**

This annual event gave Salvationists an opportunity to explore spiritual leadership, officership, vocation and ministry within The Salvation Army. It helped people to find out who and what God is calling them to be, and it can help attendees discern a vocation to ministry as officers in The Salvation Army.

Usually, the day revolves around worship and a whole host of seminars. Building on this year's event, we had innovative ideas – including a park run, prayer walk and quickfire testimonies to help people share their stories. We always aim to create a space for relaxed and creative exploration of leadership.

'We are all followers of Jesus, first and foremost, but I am grateful for this space that is dedicated to growing godly leaders in The Salvation Army.'

***Lauren Westwood, Bromley Temple***

'It's a great day of learning and worship, spending time with others from around the territory who are also exploring spiritual leadership and how each of us can grow and develop as spiritual leaders.'

***Cadet Georgia Marriott-Lodge***

#### **WILLIAM BOOTH COLLEGE – NOT JUST FOR CADETS**

William Booth College (WBC), in London's Denmark Hill, has been the site of The Salvation Army's leadership and training programmes since 1929. It is known for cadet training but is also a centre for learning and development for the entire territory, our employees and lay spiritual leaders.

This year, WBC went through a significant restructuring, resulting in eight new units and a newly formed leadership team. The focus was on reimagining how we can provide mandatory and development-focused training to employees and volunteers.

The then College Principal Lieut-Colonel Judith Payne explains: 'WBC exists to meet the learning and development needs of the territory, to be involved in mission and provide opportunities for growth that we might display the glory of Jesus.'

As a church and charity, with over 4,000 employees, officers, and thousands more volunteers, The Salvation Army has a real commitment to training, enabling, and facilitating people to be the best they can be in whatever area of work or ministry they serve.

#### **Knowing ourselves – research into membership**

During the year, the Membership Working Group researched into membership of The Salvation Army. They wanted to know what 'belonging' means to our own people and people who are not yet a member of our Movement. We encouraged people to be part of this Big Conversation around 'Believing in Belonging.'



Each of our 14 divisions (dioceses) facilitated group conversations with children, young people, and adults. We also created an online questionnaire – to take the conversation to as wide an audience as possible.

Themes emerging from the analysed information emphasised the following as particularly important to a sense of belonging at The Salvation Army:

- **Included** and being allowed to be **involved**.
- **Accepted** just as you are, without judgement.
- **Welcomed** and being **greeted** by name.
- **Valued** and seen for your unique self and gifts.
- Feeling in one's **spiritual home** through a sense of community, connection, calling, and relationship with Jesus/God.

### **Looking after each other – The Salvation Army's Counselling Service**

As our Counselling Service turned 50 years old, we reflected on its significance. None of us is immune to the realities of life and it is important that we listen to our bodies and our minds.

All our counsellors are professionally trained to degree or postgraduate level, and all are members of a regulatory body. They are here for officers, cadets, senior managers, and staff who have experienced a critical incident – such as a death in a Lifehouse or Older People's Services, or the stresses and strains of church leadership and management. They also provide help to children of officers and, where capacity allows, other Salvationists and members of the public.

Major Richard Gaudion, Deputy to the Head of the Counselling Service, is an experienced counsellor and psychotherapist. 'When people are going through psychological or emotional distress, they're unable to live life to the full. Wellbeing embraces all aspects of an individual's life – spiritual, emotional, psychological, and physical – and is the fulfilment of Christ's offer of "abundant life," he says.

### **Learning to understand the trauma of others**

Our 'Valuing People' framework is a new guide focusing on Jesus' greatest commandment to love God and love others as ourselves.

## **TRAUMA-INFORMED CARE**

Being trauma-informed is our engagement tool for creating healthy, flourishing, and enabled environments and this year we continued our commitment to facilitating this important mindset.

This is particularly important given the people who come to us for support or help. It is compassion with a trauma-informed response that best meets people's needs and supports their recovery. If people can say, 'I am safe,' then they can love and can experience belonging. So, instead of judging behaviour, trauma-informed practice asks what's going on. We don't ask: 'What's wrong with you?' We ask: 'What's happened to you?'

During the year, we looked at improving our centres to be more welcoming and supportive of people who are experiencing trauma, for example:

- First impressions – we set the right tone, in our welcome areas or initial contact point.

- We made sure the space was clean, and that decor conveyed safety and belonging.
- Our language was inclusive and clear, avoiding jargon.
- We reviewed and adapted the environment, using what we've learned to improve it.

## TALKING ABOUT SUICIDE

Thousands of people in the communities we serve take their own lives every year. 'Let's Talk About Suicide' is an ongoing, online course created by The Salvation Army's Training and Development team based at the William Booth College. It is designed to improve knowledge of the subject, and the resources and links people can access.

This year, the course used an interactive film and activities to teach people how to respond to someone experiencing suicidal thoughts – what to say and what not to say. It also explained statistics, risk factors of suicide and how to reach out for help and advice.

Some possible signs we looked out for were:

- changes in appearance, including a sudden sense of 'peace' or 'calm'
- reckless behaviour or withdrawal
- saying they cannot go on or that people would be better off without them.

'While the causes of suicidal thoughts are complex and nuanced, suicides are preventable. Education is the most powerful way to combat these fears.'

*David Grundy, learning and development officer.*

## BELIEF IN ACTION – OUR CHURCHES AND COMMUNITY CENTRES

'See, I am doing a new thing!' (Isaiah 43:19 NIV).

Our 588 corps (churches) and community centres seek to meet the needs of the community and are often serving and supporting the most marginalised, excluded, and underprivileged people. How we do this depends on the circumstances of each corps and the community, so there is immense diversity in our work. Here we illustrate some examples that stood out in 2023/24.

Across the year, prices continued to spiral upwards, and poverty deepened for millions of people in the UK. Every day, our Salvation Army officers saw the shocking impact of poverty and despair in the communities they served. The compassion and practical support of our corps were never needed more. As people's lives grew more desperate, we evolved our services in response.

### Nationwide efforts to offer food and warmth

#### DISCOUNTED FOOD CLUB IN NORFOLK

A Salvation Army food shop in Norfolk helped people struggling to afford food. It sold items at reduced prices, and some fruits and vegetables were free. Members paid a fee of just £5 every six months. The club was a gathering point and, in a way that is so characteristic of our community work, the shop was a place for building relationships and finding out about wider services that may help people too.

#### SOUP AND SANDWICHES IN SUNDERLAND

Every Thursday the Salvation Army corps ran a soup and sandwich lunch. As well as offering food and friendship, it was a place where diners learned about The Salvation Army's cookery

school initiative, the Victory Programme. It helped people to cook, to budget and build new life skills.

### **BREAD AND BUTTER ENTERPRISE IN WEST SUSSEX**

On Fridays, our Southwick Corps ran an affordable food club called the Bread-and-Butter Thing. In just six months, members purchased the equivalent of 47,400 meals-worth of food. The club served 4,500 bags of food to people struggling with the cost-of-living crisis, too.

### **WARM WELCOME IN LURGAN**

The corps encouraged people to drop in and sit and talk with volunteers over a 'cuppa.' The team provided a listening ear and offered help with fuel and utility costs and food. The corps was the busiest referrer to the community food bank and became the food bank itself on drop-in days.

### **EVERY CHILD WARM INITIATIVE IN GATESHEAD**

Our nationwide *Every Child Warm* campaign continued to invite families, facing rising costs, to take home donated items, such as winter coats and shoes, for free. In Gateshead alone more than 200 children benefited, often picking their own items. One mum said, 'If you made a list of all the things needed for school, it would be more than £50. The things here are new and good quality.'

### **Debt advice across the UK**

Being in debt is stressful and puts pressure on individuals, families, and relationships. We see the damage it can do, so we remain committed to supporting people and providing them with ways to manage their debt and become debt-free.

We continued to run debt advice programmes across the UK from our churches and community centres. We are authorised and regulated by the Financial Conduct Authority (FCA) and all our staff/volunteers are trained to regulatory requirements. In the year in review:

**3,534** clients and families were supported;

**£6,867,103** was the value of debts managed at year-end;

**41.5%** of people supported were on low income and had a long-term illness;

**41%** of people supported had a negative budget before paying for essential goods.

In the last year we have found suitable debt solution in quicker timelines, taking away the worry and fear that being in debt brings. We have introduced on-line portals, allowing people to take control of their financial situation and providing the often much needed budgeting skills.

MH came to us with a total debt of £22.5K. We helped him negotiate a payment plan agreeable to his creditors and affordable to MH. He was conscientious in meeting his plan which projected he would be debt-free by the end of 2023.

### **Sharing faith and friendship**

Our churches are open to anyone. They are often a spiritual home for many people who do not attend worship on a Sunday. For others, who do not know about Jesus Christ, we reach out and share our Christian values in the places *they* are.

Here we focus on some of the ways we reached out and shared our faith with people in communities around the country.

**Did you know?** More than 31,000 people worship at 588 corps across the UK Territory each week.

### **NEW ACTIVITIES AND SERVICES IN MOTHERWELL**

The corps celebrated its 125th anniversary in February 2024. The once thriving corps had slowed down when the Covid-19 pandemic struck.

Majors James and June Rorie stepped up to lead the corps and appointed Bobby Roberts as Community Mission Development Worker.

The corps has established a new programme of activities. Now there are regular family fun days aimed at single parent families, a weekly after-school club and a walking group which combines mission and wellbeing. Beauty students from a local college provided pamper sessions for unpaid carers at the hall – offering hairdressing, massages, and manicures.

Bobby says, ‘This corps has a great foundation. It’s focused on God foremost. There’s a real warmth and we are bringing God to the community.’ The vision is to grow the corps through the mission outreach, and the team have made an excellent start.

### **FRESH EYES AND PERSPECTIVES IN ABERYSTWYTH**

Newly appointed to Aberystwyth Corps, Lieutenants Jo and Thomas Morgan, arrived fresh from William Booth College in July 2023. It was an opportunity to offer a new perspective on the work here.

The lieutenants built on the good links with the probation service, social services and homelessness charities in the town and worked with other local churches, too.

The corps charity shop plays a significant role in their mission. Local churches know that they can signpost people in need to the shop and the corps will step in to help them. Likewise, when people come into the charity shop, the corps can clothe them and signpost them to other churches or agencies for additional support, such as hot meals.

The lieutenants say, ‘We’re encouraging our fellowship to read Pete Greig’s *God on Mute* to get them thinking a little differently about why change happens and what we can do as a corps to develop our relationship with God.’

## **New experiences of church**

### **GETTING MESSY...**

We continued to run Messy Church at many corps around the UK. It is church for families who may not find other forms of church appealing and who do not yet belong to a church.

We ran 723 Messy Church activities per week across 97 settings. One example is Clowne Corps in Derbyshire, where families made crafts, shared food, and welcomed new families. Activities focused on the Bible seaside and following Jesus. Participants made and raced cork boats to illustrate Jonah’s story, created seaside collages, and made bead-decorated sandals.

### **...AND MUDDY**

Muddy Church is a variation on Messy Church. At our annual event, *Together 2023* it was championed by Captain Wendy Watkins from Hadleigh Farm. She talked about how people can take part in outdoor activities, such as puddle-jumping, barefoot walks or modelling with mud. Whether people are in the countryside or an inner-city park, Captain Wendy inspired everyone to take part. It is all part of The Salvation Army’s ethos of caring for creation.

## FELLOWSHIP THROUGH SPORT

We continued to raise the profile of sport as a mission that empowers people as they connect their passion for Jesus with their love of sport. It is a way of opening new doors and developing new relationships with all kinds of people in our communities – on sports fields and recreation grounds, in gyms and more.

This year, Salvationists who felt called to share their faith through sport gathered at *Sport Faith Life* – a two-day course held at the University of Nottingham in June.

The weekend demonstrated what the very best of sports mission looks like. Delegates came together to dive into God's word, meet other sport mission practitioners, share and explore ideas and reflect on their role in God's big plan.

Delegates played football, ran trim trails, played multisport and discovered new games like boccia and tchoukball. They also considered the need to reflect and widen their perspective and to build relationships, deepen friendships and encourage each other.

Before returning to their homes and sporting communities, delegates made 'game plans' based on what they had learned. Key take-aways included:

- There are unlimited ways to join in, engage with people of all ages
- You can use all kinds of spaces – from pitches to parks to driveways on estates
- There are challenges! But there are also many opportunities
- God is there with us, and he will equip us with the support we need.

## RECIPE FOR GOOD

Around the UK, our *Victory Programme* helps people strengthen their cooking, budgeting, and growing skills. At the same time, it helps foster deep relationships in the community.

During the year, many Victory Programmes were active across the territory, including Scarborough, where Lindsey Barker co-ordinates the programme.

Over six weeks, students learned recipes and abilities that will stay with them for life. The course was open to anyone, but those who found it especially helpful included struggling parents, people on the edges of homelessness, elderly people at risk of loneliness, ex-offenders, and people on probation.

It proved an innovative way of taking a food bank to another level. As well as giving out food, people learned how to cook it, too. The one-pot nature of the meals meant that the only necessary appliance was a tabletop stove for each student.

After the six-week course, participants graduated. They received a certificate, a recipe book with everything they had cooked together and a gift from Lindsey and the team.

People made friendships they wanted to keep. And it was an informal way of introducing them to our church. Coming to Christmas carol service or other events, would not be as daunting, it broke down some of the barriers that stop people stepping through our doors.

'The cooking is almost secondary,' Lindsey explains. 'It's a non-threatening way of bringing people together and having conversations.'

See more from the *Victory Programme* at Scarborough at <https://youtu.be/YTvUYQIOBKc>.

## Spotlight on inclusion

We aim to be an inclusive church where everyone feels welcome and can develop their relationship with God.

### New steps to advocate for racial inclusion

For the past two years, the Racial Inclusion Working Group has been taking steps to ensure that we see full racial inclusion within The Salvation Army.

Members of the group were pleased to have a voice to speak about their experience. Non-white members spoke of how challenging it is to try to make a difference in a setting that is still mainly white.

It has been very encouraging to see some significant changes, noticeably in Salvation Army publications and media, in events and programmes around the territory and in the official recognition of African Praise Fellowship Zimbabwe.

Though there has been a noticeable move towards more inclusive thinking, we recognised that there is still much more to be done.

Racial inclusion needs to be embedded in the culture of all we are and all we do. It was decided that this important work should go in a new direction:

- the volunteer role of Inclusion Mission Advocate is being rolled out across the territory and is having a gradual take-up; it is hoped this will gain momentum;
- the Mission Service (i.e., directorate) at Territorial Headquarters has appointed 10 intercultural mission officers across the territory, under the direction of Major Jonny Smith.

As sad as we are to see the Racial Inclusion Working Group ending its work, we are encouraged that the new format will help us ensure 'every nation, tribe, people and language' are welcome (Revelation 7:9).

### HERE FOR PEOPLE WITH DISABILITIES

The *Music Man Project* continued to offer a confidence-boosting music education service for people with learning disabilities and their carers.

It was not just about people coming together to play music. It was about creating opportunities for people to enjoy music and bringing them into contact with The Salvation Army and exploring faith and spirituality.

Music is a wonderful way to communicate and can speak to the very heart of who we are in a way that goes beyond words. We saw people who are non-verbal find a new way of expressing themselves. People who were socially isolated have gained confidence. People who, in the past, experienced all kinds of barriers have found opportunities to develop relationships through the power of music.

There are currently five active *Music Man Projects* within Salvation Army centres in the territory and the project is growing. It is a testament to the music ministry that this growth tends to happen organically.

People who encountered the *Music Man Project* were inspired by its message – and by The Salvation Army’s mission to be inclusive and welcoming as it works to bring fullness of life with Jesus to all.

### **CELEBRATING WHO WE ARE**

One highlight of the year was the *Enabled* Summer School which took place at The National Star College in Cheltenham. It was an event for people who have a disability, where diversity, individuality and difference were celebrated.

Two of the many attendees were Elaine and her son Sam, who reported that the *Enabled* Summer School is where they both got the strongest sense of belonging. Activities were accessible, the delivery appropriate, engaging, and exciting – and Sam could just be himself.

Over the week, people met friends and enjoyed fun, laughter, and fellowship. There were choices and challenges, the chance to learn new skills and improve on others. The ‘can do’ attitude, positivity and encouragement from others made enabled a unique and exceptional week.

*Enabled* groups run all year around locally and there is also an online *Enabled* community. The first online event last year was *Enabled* Easter. In total the sessions were watched by 2,850 people live or over the course of the weekend. People continued to enjoy the sessions long after the event, with views increasing to 3,060 by the following week.

### **STRAWBERRY FIELD GRADUATES**

Funded through The Salvation Army Social Work Trust, but with essential support from The Salvation Army Trust (this report), our Strawberry Field training centre in Liverpool celebrated the graduation of 23 people in October. The centre is the home of *Steps to Work* – a specialist Salvation Army employability training programme for people who may have learning difficulties or face other barriers to employment. The ceremony recognised the success of the graduates in entering paid work, training, or meaningful volunteering. John Lennon’s sister, Julia Baird, who is honorary president of our Strawberry Field Centre, was present. Julia Baird was also present in February to unveil a commemorative stone to mark the 40 years since Yoko Ono and Sean Ono Lennon visited The Salvation Army’s Strawberry Field home.

### **Reliable, experienced partner in a crisis**

Every year, as a matter of course, our corps renew their commitment to work with emergency services during and in the aftermath of major emergencies and incidents. It means they can rely on us, and so can the people affected when disaster strikes.

**Did you know?** 26 emergency response vehicles respond to at least 300 calls-outs per year.

‘It’s a privilege to offer our support and emergency crews always appreciate our response. Many say to us that we are the vehicle they look for first when on scene.’

**Julie Judson, Salvation Army chaplain.**

### **TO THE RESCUE**



Amid the heatwave of summer 2023, The Salvation Army was on hand to support the emergency services and rough sleepers as temperatures soared. We provided water, sun cream, suitable clothing, and emotional support to rough sleepers.

At **major fires**, we provided refreshments and pastoral support to emergency workers attending major incidents. This included four incidents in London, a blaze at an office building in Leicestershire, a wildfire in southern Wales and a large fire at a farm near Ipswich.

During **flash flooding**, corps officer Lieutenant Debbie Anne Hogarth opened the Hastings corps hall as a warm space for emergency workers and local residents affected. The corps also fed and clothed residents and worked with the council to rehouse 15 families affected by the floods.

When **storm Jocelyn** hit, corps officers from Stornaway came to the aid of stranded travellers on the Isle of Lewis. They opened the hall to about 30 adults and children affected by a road accident, providing hot drinks, food, puzzle books, *War Cry* magazines, a charging point, and toilets.

## PROVIDING RESOURCES AND EQUIPMENT

In Suffolk, volunteers celebrated 45 years of supporting emergency services in the county with a **dedicated emergency vehicle**. The Salvation Army put forward plans to redevelop Stowmarket Fire Station, including a dedicated bay for the new emergency vehicle.

At Rochester Fire Station, Captain Gary Robb was presented with a **new Incident Response Unit (IRU)** by Alun Cornish, FedEx Express Operations Managing Director. The IRU will strengthen the Salvation Army's support of the emergency services across Kent and Sussex.

On Lindisfarne, the North-East emergency response team took part in a challenging **training operation** as part of its work supporting emergency services. The multi-agency exercise was led by Northumberland Fire and Rescue Service alongside Mountain Rescue, the Coastguard and Natural England. The training helped to prepare for scenarios such as wildfires.

## REACHING OUT TO VULNERABLE PEOPLE

In communities across the UK, people are struggling like never before. Poverty and despair can put pressure on mental health, relationships, hopes and ambitions. As the dire situation continued into another year, our corps renewed their determination to support all the people who need us. Our faith is based on a passionate belief that action is needed as well as words.

## Supporting children and young people

Children and young people face so much in the world today – a constant battle with social media, war, the climate crisis and more. We understand that looking at the world through young eyes can be incredibly saddening.

Through **our children and young people's services**, we offered a new abundance of relationships, possibilities and above all, hope. Last year, across the UK and Ireland, our projects engaged with over 7,000 children and young people.

## NEW RESEARCH INTO CHILDCARE



New research carried out by The Salvation Army and PwC showed that schemes that offer free childcare can boost the economy and bring more people into work.

It focused on a 2017 scheme that extended state-funded childcare from 15 to 30 hours, for three- and four-year-olds in England. We found that the childcare added £22.3 billion to output and brought 286,000 people into work.

### **CELEBRATING EARLY YEARS**

In addition to the many hundreds of weekly activities at corps aimed at young people, last year we also ran high-quality Ofsted-registered childcare programmes in seven corps around the UK, serving around 350 children.

Describing one of our settings, an Ofsted inspector reported, ‘Staff provide a warm, nurturing environment for children and show a genuine care for their well-being. Children are enthusiastic to come into nursery and show that they are happy and feel safe with staff. Staff work hard to support children in their personal, social, and emotional development and children’s behaviour is incredibly positive.’

In 2023, Smiley’s preschool, which is run by the corps in Leigh-on-Sea, celebrated its 50th birthday. Originally established by Margaret Parkhill as a corps playgroup in January 1973, it is now led by Lauren Clay. The group recently received a ‘Good’ rating from Ofsted.

Celebrations included a summer fair and a Sunday meeting led by Early Years Operations Manager Andrea Stevens and Territorial Community Engagement Lead Debbie Charles. A few former ‘aunties’ joined in the festivities. A time capsule was buried in the garden of the hall, containing details of the current preschool, including pictures, memories, and artwork.

### **LITTLE MIRACLES IN SOUTHPORT**

The Little Miracles baby and toddler bank provided essentials to 120 families last year. It supplied bespoke emergency parcels based upon families’ individual needs. These included baby formula, nappies, toiletries, clothes, and baby food. The service grew at an alarming rate, with a steady increase of clients since opening in 2020. It was supported by local Christian charity Compassion Acts.

Community Programme and Engagement Manager Kathryn Casserley said, ‘We have seen so many families affected by the rise in the cost of living, families that are desperate and don’t know where else to turn or what else to do.’

### **SUMMER CAMPS – FUN AND INSPIRATION**

Every year, The Salvation Army runs summer camps across the UK. In Devon and Somerset alone, we ran camps for around 60 children and young people from a range of backgrounds. The camps help give children a holiday their parents may otherwise have not been able to afford.

### **NORTH-WEST AND ISLE OF MAN CAMP**

The camp took the theme Undignified based on John 4:23: ‘But the time is coming – indeed it’s here now – when true worshippers will worship the Father in spirit and in truth’ (*New Living Translation*).

More than 100 students and staff spent the week considering what it looks like to live an Undignified life of faith. Daily Bible studies were spent digging deeper into living ‘flipped’ lives for God in the here and now.

The students had an inspiring visit from Channique Sterling-Brown, who plays Dee Dee in Coronation Street, who shared her story of faith and how she lives a ‘flipped’ life daily in her acting career.

There was also singing, sport, science and faith, dance, drama, media, and art. Themed activities featured a Saturday Night Takeaway Quiz, a wellbeing night and the penultimate evening was spent enjoying worship together on the beach.

### **SOUTH-WEST CAMP**

The division (diocese) held its junior camp with 34 children and 8 adults gathered under the theme of Superheroes. They focused on Bible heroes Abraham, Esther, Elijah, Moses, and Jesus and explored what made them superheroes of faith and what we could learn from their stories.

Exploring themes such as thinking fast, facing fears, and trusting in God allowed the children to discover more about themselves and how God wants nothing but the best for them, while showing them how they can be superheroes wherever they are.

Other activities included a film evening, karaoke, disco, inflatables, a treasure hunt, a Nerf war, crafts, and team games as well as time for reflection and worship. Everyone felt blessed to have fun and to see God working in their lives.

### **EAST OF ENGLAND CAMP**

The week-long summer camp theme was Storyline and focused on the importance of trusting God. Young people learned that God has a plan and purpose for everyone – their own story.

Options for the week included media and discussion, giving young people a space to share topics that others could relate to. Young people told us that this made them feel understood and part of something bigger.

In media, activities included editing, lighting, and filming. One young attendee, Connie Attwood, created a nightly live podcast, interviewing different staff members and students. The Youth Summer Camp made everyone feel welcome and accepted and young people reported that they learned a lot from being part of this supportive community.

## **Wellbeing support for all ages and stages**

We have seen the impact of the pandemic and other pressures first hand, and we have been especially concerned over how these have affected young people in our communities. Here are a few examples of how we have responded.

### **STARFISH MENTORING PROGRAMME**

Did you know that today five children in a classroom of 30 are likely to have a mental health problem? *Starfish* is The Salvation Army’s response to the mental health crisis facing children and young people today. It is offered in schools to 9- to 16-year-olds, free of charge.

The Starfish programme expanded significantly in the year under review. During the year 30 more new Starfish mentors joined 55 existing mentors. The programme is now active in 17 primary schools and 10 secondary schools, with 21 Salvation Army corps involved from Plymouth to York.

School is a significant space, where lifelong friendships are made, where confidence and self-esteem are built or shattered and where life skills are refined. Starfish focused on boosting emotional health and wellbeing, including personal development and life skills.

The programme particularly benefited young people whose learning and motivation have suffered because of behavioural, social, or emotional issues, those at risk of exclusion and others struggling with the effects of the Covid-19 pandemic.

One teacher said, 'After seeing the confidence these children have gained through the mentoring programme, I would confidently recommend this programme to any school.'

What did mentees say about *Starfish*?

92% it helped **boost their confidence**

96% it helped them **get on better at school**

Watch an inspirational video about *Starfish* [youtube.com/watch?v=eY6OWrV4ieo](https://www.youtube.com/watch?v=eY6OWrV4ieo)

### **BOUNCE WELLBEING RESOURCE**

During the year, we created a new resource called *Bounce* to support young people's wellbeing. It was designed to help children express themselves and start thinking on a spiritual level.

It involved bouncing a ball around the group of children. A letter on the ball related to a question card with sentence-openers such as 'my favourite food is...' and the child finished the sentence. Children who were reluctant to talk shared how they felt.

The game featured a special Salvation Army 'U' card for 'Understand.' The openers were things like: 'If God is there, I wish he would...', helping children to discover their spiritual self.

Feedback from teachers was positive, including one who told us that they found children, who were not necessarily comfortable talking, had grown in confidence.

### **A NEW MINDSET**

We introduced *Mindset* – a free online training course designed to equip leaders to help young people feel more resilient and able to cope with what life throws at them.

The training covered five topics: emotional regulation, adverse childhood experiences, attachment, trauma, and care giving and healthy care seeking. Toolkits offered practical ways to put this knowledge into action, with conversation starters and activities backed by evidence and research.

Over the last year, the demand for *Mindset* training has been high. To date, a total of 152 people have completed the training, with further sessions already in place for 2024 and 2025.

### **CHANGING LIVES - ELVIRE'S STORY**

Elvire is 24 years old and has been part of The Salvation Army since the age of 12. Growing up in Barking, she found there was not much for young people to do. So, she and her sister Charlelie were thankful that The Salvation Army offered opportunities like a youth club.

To get more people coming through the doors, Charlelie and Elvire (then aged 14) started dance classes, called *Konverse Dance Crews*.

*Konverse* allows young people to converse and express themselves through dance. It promotes leadership skills by encouraging them to teach classes, produce annual showcases and take part in community events and competitions.

During the year, classes included *Konverse Kidz* (ages 5-9), *Konverse Juniors* (ages 10-13) *Konverse Elite* (ages 14-18) and *Adults*. They trained once a week at the Corps – doing their own choreography and mainly hip-hop and Afro.

Elvire said: ‘It’s a platform for people who are from under-represented groups to showcase their talent.’ They try to keep the costs low because a lot of families are struggling with the cost of living. It is more than just a place to go, Elvire believes that she can help young people to get into paid jobs within TV and film. ‘It is only through God that I have the strength to do this,’ Elvire explained.

### Showing compassion for older people

Later life should be a rich and fulfilling time. It should not be a time when people give up their active lives. It should offer new activities, new experiences and, very importantly, new friendships.

Yet older age can be a time when people are at increased risk of isolation and loneliness. Older age is often portrayed negatively, and deprivation and ill health often go together.

In addition to our residential care homes, which are highlighted in our sister Report & Accounts for the Social Work Trust, we have a strong programme of corps-based support for older people, which offers compassion and companionship. We have around 300 clubs and programmes for older people. Every year more than 180,000 older people attend some form of weekly club or programme, which is around 3,500 per week.

### OLDER PEOPLE’S MINISTRY

Corps continued to offer fellowship, a listening ear, and a sense of belonging. Activities included CAMEO (Come and Meet Each Other) clubs, gardening and lunch clubs, intergenerational projects, day trips and wellbeing programmes.

For example, Penge Corps created a knit-and-natter club in May last year and membership quickly grew. People joined to learn a new skill or simply to enjoy knitting or crocheting together. It was an opportunity for fellowship, prayer and to share problems or joyful news.

### NO AGE LIMIT

*No Age Limit* is the name of the Salvationist Radio show hosted by Andy Wileman, Assistant Director for Older People's Services, and Ali Thornton-Dean, Outreach Mission Partner. It is an hour of music, chat, testimony and devotions with the co-hosts and their guests.

During the year, they launched *A Closer Look at Ageing*, which looked at various aspects of ageing and what the Bible has to say. It covered topics including death and dying, dementia, retirement, social care, and befriending.

Ali explained: ‘Though there’s no real mention of retirement in Scripture, there was a change of duty for older priests in the Temple. They were still needed – you don’t get to a certain age and then God’s done with you. Anna and Simeon at the Temple waited and waited and they were the first ones to recognise the Messiah.’

Andy and Ali are on Salvationist Radio on the fourth Sunday of each month. Their devotions are also in Salvationist Radio’s new Silver Linings podcast.

## **NEW HEALTH SUITE**

At Mirfield Corps, West Yorkshire, we teamed up with social enterprise Legacy Active Communities to create a fitness and wellbeing area for people aged 55 and over.

The gym was designed to improve health and tackle loneliness and isolation. It was equipped with state-of-the-art machines and instructors were on hand to provide guidance and training.

Local MP Kim Leadbeater, who chairs the All-Party Parliamentary Group for Sport, gave it the stamp of approval. Ali Thornton-Dean (Older People's Services) said: 'We are an ageing society and, as we age and live longer, we need to live well and live better, so that means exercise, eating healthily and looking after ourselves.'

## **SINGING BY HEART**

The power of music, especially singing, to unlock memories is an increasingly key feature of dementia care. Around the UK, Singing By Heart sessions are established in 130 locations. They are designed to encourage communication, recollection of memories and be fun for those taking part. Recognising the importance of this, in the last year we have trained 54 new Singing By Heart Leaders.

This year, Liverpool Walton Corps launched a monthly group. Attendees sang classic songs and well-known hymns, encouraging a powerful form of music therapy. The sessions provided a safe place for participants to revisit long-lost memories and for carers to develop a support network of other people in similar situations.

'Singing By Heart is a brilliant way to promote living well with dementia and we hope that, in every session, we can bring a boost to someone's day,' says Daniel Elson (Music and Creative Arts), who leads the sessions in Liverpool.

As well as supporting older people through our community centres locally, we run 12 residential care homes. You can read about this work in our associated annual report, The Salvation Army Social Work Trust 2023/2024.

## **No home for domestic abuse**

In the UK, 1 in 4 women and 1 in 6 men will be victims and survivors of domestic abuse. It is defined as 'any incident or pattern of incidents of controlling, coercive or threatening behaviour, violence, or abuse between those aged 16 or over who are or have been intimate partners or family members.'

We know that domestic abuse is not part of God's plan for us. It is an abuse of power and throughout Scripture, God is always on the side of the powerless. Here are some of the ways we tackled domestic abuse during the year.

## **NEW RESEARCH INTO DOMESTIC ABUSE**

Research tells us that the prevalence of domestic abuse is of a similar level inside the Church as it is outside it. In March 2024, we asked Salvationists to complete a survey about domestic abuse. The answers will give us an evidence base, so that we can respond to it in an effective, safe, and Christ-centred way.

The survey took 10 to 20 minutes to complete, and answers were given anonymously. The research was led by Amy Quinn-Graham from our Research and Development Department, in partnership with the University of Leeds.

## **SUPPORTING SURVIVORS OF ABUSE**

The Salvation Army joined with Restored UK to work with survivors of domestic abuse. Restored UK has been working with survivors for 13 years. Last year we joined their newly-launched Restored Beacon network, in which churches stand with them against domestic abuse in all its forms – physical, mental, emotional, financial, spiritual.

Restored UK offered three-level training:

- Awareness – a theological look into why domestic abuse happens.
- Understanding – God’s intentions for relationships, and how domestic abuse should affect the way we preach, pray with somebody, or respond to something.
- Support – walking alongside somebody on their journey to wholeness.

At its core is the idea that people are no longer alone and that they have a community who will walk alongside them. In Northern Ireland, Lieutenant Amanda Sewell – who is herself a domestic abuse survivor – attended the training. She said: ‘Restored UK’s brilliant Survivor’s Manual covers all the practical stuff a survivor needs to know as well as the theology.’

## **A NEW REFUGE IN LISKEARD, CORNWALL**

In her work, corps leader Captain Teresa Conway began to encounter lots of women who had experienced domestic abuse. She made it her corps’s mission to become a ‘Restored Beacon’ – a place where people no longer feel alone and have a community to walk alongside them.

The corps started a weekly group with about 10 women, talking about healthy relationships and the importance of self-care – with some pampering. They hold a regular Pasty and Picture Night, watching films like *The Chosen* and sharing some teaching around them. Conversations around faith began, and people started to know Jesus for themselves.

Changes at the hall itself made it a safe space with private areas where conversations can happen. The team is looking to reach out to others, reviving pub ministry. The charity shop on the local high street is also a place where connections are made.

Captain Teresa says, ‘We want to be that beacon of light in our community, empowering women to rebuild their lives and improve their self-confidence.’

## **Non-judgemental care for prisoners**

Prison can be a volatile and difficult place to be. But we see a precious and unique opportunity to bring a message of hope to the hopeless and to show love to those deemed unlovable.

Salvation Army chaplains work as part of established chaplaincy teams and come alongside prisoners in Christ’s name in a ministry of practical, non-judgemental caring. Last year, The Salvation Army had 16 chaplains across 17 prisons in England and Wales.

## **CAMEO IN PRISON – A LIFE-CHANGING ROLE**

The Salvation Army runs CAMEO (Come And Meet Each Other) groups in three prisons which are aimed at elderly prisoners. They are the fastest growing prison demographic, and particularly isolated and vulnerable. CAMEO is a place where people can feel welcome, valued, and included.

Around 80-100 prisoners attended across the three projects on weekdays. They enjoyed a busy weekly timetable of activities to cater for many interests – from creating art, playing



indoor bowls, engaging with education, learning new skills, or simply enjoying a cuppa and a chat.

One participant said: 'CAMEO gives me the chance to take part in activities to distract myself from all the things that go through my head. Without CAMEO I would be stuck in my cell with negative thoughts.'

Last year we welcomed a group of visitors from the Norwegian Salvation Army to one of our CAMEO Centres. The group was so inspired by our work, that they went on to establish a CAMEO Centre in Bergen Prison, Norway, and one of our CAMEO managers was invited to its opening ceremony.

### **A BEACON OF HOPE**

Since its inception in December 1879, the *War Cry* magazine has found a faithful readership in prisons. Maybe it is because people are feeling isolated because they spend a lot of time in their cell or are struggling with their mental health.

This year, *War Cry* continued to open a door to the world outside – current affairs, real-life stories, pop culture and documentaries, as well as sport. Chaplains are not permitted to evangelise, and *War Cry* remained a gentle way of introducing the idea of faith, especially to a prisoner who may not have a prior understanding of or interest in Christianity.

People in prison may have made bad decisions in life and many are looking to make amends and seek a new direction. They ask our chaplains about services available to them after leaving prison, or how they could get in touch with a corps. Others respond to articles they read or ask if they can be sent a Bible or learning materials.

'The purpose of *War Cry* is to get the Christian message across in a way that is understandable to people with little or no church background. It does this in a non-confrontational and non-judgemental way,' *War Cry* Editor Major Andrew Stone explained.

### **Here for survivors of modern slavery and refugees**

### **A VOICE FOR VICTIMS**

The Salvation Army expressed concerns about the Illegal Migration Bill, urging the House of Lords to protect victims of modern slavery.

When the bill passed into law, in July 2023, we expressed our extreme disappointment. We shared the Government's view that the use of small boats was inhumane but Major Kathy Betteridge, Director of Anti-Trafficking and Modern Slavery said: 'We are punishing people who have been tricked, trapped and traded into modern slavery.'

In late 2023, we welcomed the appointment of Eleanor Lyons as the new Independent Anti-Slavery Commissioner (IASC). We feel it is important for all stakeholders to come together to improve the modern slavery support structures within the UK. We stated our aim to work hard with the new commissioner to bring about positive change, particularly in the light of recent legislative changes.

### **VOLUNTEERS STEPPED UP TO SUPPORT VICTIMS**

In October 2023 we reported that, in the previous year, 3,533 people were rescued and supported in safe houses and outreach services run by The Salvation Army with its partners. During the year, our Anti-Trafficking & Modern Slavery Team visited major cities around the UK to raise awareness of Modern Slavery & Human Trafficking. We also championed our amazing volunteers. Three volunteers told us about their role:

Rich Johnson, Transport Volunteer, said: 'We help victims by transferring them to safe places in the UK. It's a very rewarding role as you are massively helping someone who is at a very low point in their life.'

**Our transport team organised 977 journeys to move survivors to safety this year.**

Andrea Latheron-Cassule, First Responder said: 'We're passed information – from a name to a 30-page solicitor statement – which I go through thoroughly. I find this helps people open up and creates a relaxed and thorough interview.'

**Responders like Andrea referred 267 survivors into support this year.**

Gwyn Rose-Hocknull, Volunteer Mentor said: 'The person in front of you is a survivor and may have complex needs. I support people by acting as a positive influence and enabling them to be the best that they can be.'

**This year 160 new volunteers like Gwyn have joined our team to support survivors.**

### **WARM WELCOME FOR REFUGEES**

Corps around the country continued to help refugees to resettle in the UK. Since the beginning of 2022, Blackpool, Fylde, and Wyre teams have helped source properties and furnish them in preparation for Afghan families to move out of hotels and into their own private accommodation.

Caseworkers from the team have been working with the families to integrate them fully into British life and culture, including employment workshops, applying for citizenship, and driving theory sessions, as well as providing fun community activities such as arts, crafts, and a sewing circle.

In **Bromley Temple** around 30 members of the local Ukrainian community met up twice a month to enjoy fellowship and to learn English. Salvationists Serhii and Mariia, who came to the town in July 2023 after being sponsored by the corps, hosted this growing community.

In **New Malden**, around one third of the town's population are Korean. Corps officers Majors Jae Soo Cha and Jung Hwang, who came to the UK from Korea in 2019, welcomed local Korean families who had settled in the area too. 'We realised that many of them felt lonely and were needing something,' said the majors.

As well as working in communities, The Salvation Army has a specialist Anti-Trafficking and Modern Slavery Department (ATMSD) which works at a national level. Learn more in our associated annual report, The Salvation Army Social Work Trust 2023/2024.

### **Understanding addiction**

Our addictions programmes align absolutely with the stated aims of our Movement – to help people, who face significant distress and hardship to find self-worth and love.

### **CORE RECOVERY**

Core Recovery is a model of church that has grown out of our work supporting people with addictions and their associated issues. It is an effortless way of doing church that strips things right back to the basics, journeying together with people and Jesus towards personal transformation.

This approach became operational in more than 20 Salvation Army communities across the UK. Bath launched a Core Recovery meeting from its community work and quickly grew to more than 20 participants.



Meetings were interactive, so people could speak and ask questions throughout. Feedback from participants mentioned the importance of feeling accepted.

### **PRACTICAL SUPPORT AND SOLUTIONS**

While complete freedom from harmful addictions is desirable, it is not always possible. One element of The Salvation Army's approach to helping people is to focus on harm reduction.

As an example of this, last year, there were nearly 5,000 drug-related deaths in England and Wales. In January 2024, we reported that The Salvation Army had called for all police officers to be equipped with Naloxone. This temporarily reverses an opioid overdose to allow time for emergency services to arrive. The Salvation Army also called for NHS emergency departments, mental health trusts and ambulance services to issue take-home Naloxone kits for those at risk of opioid overdose.

### **CAMPAIGNING TO END STIGMA OF ADDICTION**

A Salvation Army-backed campaign aimed at reducing the stigma around deaths due to alcohol and drugs was supported by MSPs in the Scottish Parliament.

*See Beyond - See the Lives - Scotland* was launched by the University of Stirling, Scottish Families Affected by Alcohol and Drugs, Scottish Health Action on Alcohol Problems and The Salvation Army. We hoped that using stories and images of people who have been affected will shatter myths surrounding drug and alcohol abuse - and encourage people to show compassion for those experiencing problems with substance use and those left behind when a loved one dies.

Director of Addictions Lee Ball said: 'The Salvation Army supports thousands of people through our addiction and harm reduction work, and we understand that people often use drugs and alcohol as a coping strategy to escape unbearable pain and trauma. To save lives, you must also address the root cause of the substance use, and that means investing in addiction and mental health support services.'

### **SEEING THE BIGGER PICTURE**

Helping others is a way of sharing God's love. It is also an opportunity to join with others in our own communities to care for the global community and our precious planet.

### **International projects**

Over the past year, Salvationists and supporters in the UK have engaged with international projects through various campaigns and events such as the Helping-Hand Appeal, Shalom, Riverbank and Together 2023.

### **HELPING HANDS REACH OUT**

Our Helping-Hand Appeal is run in partnership with the Family Ministries Department. During the year, Salvation Army church members raised over £60,000 for international clean water projects. For example:

Carlisle – Members of the Ladies Fellowship and friends took part in a walk around the city to highlight the need for clean water. The message was particularly strengthened due to the constant downpour of rain! The walkers returned to the hall, where corps members had gathered for a coffee morning to raise funds for the appeal. More than £1,200 was raised.  
Hadleigh Temple – Christine Horton, who has supported the appeal for 25 years, raised £500 by selling cards and books every week and holding occasional jewellery sales. She also runs the home league fellowship and has produced the home league newsletter for 23 years.

## **STAYING STRONG FOR UKRAINE**

As the Ukraine-Russia conflict continued, we used our long-term presence to respond and support people in need across the continent and some UK corps contributed to this effort.

For example, the Eastern European Territory (EET), Bulgaria, Georgia, Moldova, Romania, and Ukraine, ran around 76 projects which were delivered by The Salvation Army and our local partners with support from the UK Salvation Army.

Emergency support:

- 100,000 food parcels provided
- 3 million meals served
- 93,000 hygiene kits distributed

Help with re-settlement here in the UK:

- Language classes
- School clothing and materials
- Household items
- Translation services
- Advice and guidance

## **Caring for creation**

The Salvation Army is committed to helping change attitudes, resulting in a more responsible use of our planet. We believe that people will not experience fullness of life unless God's creation is protected and cared for. That is why Caring for Creation is one of our 5 Mission Priorities.

## **CLIMATE EMERGENCY DECLARED**

On World Environment Day (5 June 2023) we aligned ourselves with a growing number of citizens, churches, councils, businesses, and organisations in encouraging a coordinated effort to respond to the climate emergency.

By formally declaring a climate emergency, we showed our commitment to our global neighbours who had already done so, and the 1+ billion people who are already impacted by climate change.

We recognised that urgent action is required to reduce carbon emissions and to address the impact of climate change. We inspired people to play their part and encourage others to respond to the climate emergency too.

Major Heather Poxon, Territorial Environmental Officer, had a key role in drafting and developing the declaration. She said: 'Before it's always been a problem for somewhere else or future generations. But we're a justice movement, and we cannot be responsible for this injustice anymore.'

## **SETTING AN EXAMPLE**

The Salvation Army set bold targets to tackle its impact on the environment. By 2030, the Army plans to reduce the territory's greenhouse gas emissions by half and by 90 per cent by 2040.

At the core of the strategy is the decarbonisation of buildings, car fleet and supply chains. We announced that the initial focus would be on the territory's property portfolio. During the year, work was already underway, including:

- installing 19 solar PV systems (electricity from sunlight) with a further 10 being developed;
- installing 10 full LED lighting replacements as a trial run to larger-scale rollout;
- large, energy-consuming buildings (under our half-hourly electricity meter contract) from 100 per cent renewable electricity;
- developing a national Environmental Champions network.

Other ways in which we demonstrated our care for creation:

- reused and recycled clothing and other products through the community and trading company shops to avoid carbon emissions from manufacturing new goods;
- offered local expressions of The Salvation Army support in reviewing their waste management in a bid to reduce and divert the waste going to landfill and improving recycling efficiency.

### **ENVIRONMENTAL NETWORK OF CHAMPIONS**

Over the past year alone, our network of champions – who are people passionate about caring for creation – grew by more than 400 per cent. There are 176 members today, with every UK and Ireland division represented.

This community of hope and enthusiasm is uniting and empowering people to spearhead local eco projects, which are blossoming.

Major Heather Poxon, Territorial Environmental Officer, said: ‘Each champion has their own passions and opportunities. I see the network as the environmental team on the ground.’

Major Matt Elsey, Corps Officer at Newark at the time, said: ‘I joined the network because tackling climate change is a significant issue we face and I believe that caring for God’s creation effectively is not something we can, or should, do in isolation.’

### **ECO CHURCHES**

In their approach to sustainability, more Salvation Army corps have been switching to eco church models. Eco churches are marked on their approach to five areas:

Worship and teaching  
Buildings  
Land  
Community and global engagement  
Lifestyle

After completing a survey, churches are awarded Gold, Silver or Bronze awards depending on their eco-performance in each area. During the year, we set a goal of 30% of the territory being registered as eco-corps by the end of the year.

### **NO FAITH IN FOSSIL FUELS**

In April, Salvationists joined 1,400 Christians from across denominations for a No Faith in Fossil Fuels service and march.

Speakers who addressed the congregation, included Patricia Pagulayan from the Philippines, who gave a moving account of the impact of climate change. Salvation Army Cadet Lizzy Kitchenside also spoke. She said: ‘We cannot claim to love God and love others and ignore this crisis. Climate change affects the very people that God tells us we are to serve.’

The congregation processed banners and placards to Parliament, led by a Salvation Army band. One bystander reflected; ‘This is your moment, Salvation Army. You are made for this. You’re organised, you’re mobile, you have the band, the songs, and the message for our times. Thank you for leading us.’

### **GROWING OPPORTUNITIES**

Around the territory, Salvationists have been unearthing the potential for green spaces, re-evaluating how their food is produced and transported to reduce their carbon-footprint.

Corps Officer Lieutenant Lesley Holland (Deptford) explained: ‘Our toddler group love being outside in the garden, and have benefited from growing sunflower seeds, some for taking home and some which are now growing in the garden.’

At Watford Corps, teaching younger generations about caring for creation has become a pillar of its ministry. Every week from spring to autumn, the corps community allotment – a recognised RHS Five Star School Garden – is visited by up to 120 pupils, who enjoy growing food and flowers.

While the idea of community allotments can sound quaint, food sustainability is a grave issue. Major Heather Poxon pointed to soaring temperatures and wildfires in Europe which have already affected crop production. High temperatures and a lack of rainfall impact seedling growth too. ‘There will come a time when communities in the UK will have no option but to be resilient to food scarcity,’ Major Heather warned.

### **OUR COMMITMENT TO REDUCING, PREVENTING & ENDING HOMELESSNESS**

This Report & Accounts for The Salvation Army Trust covers the funding allocated to support our churches and community centres. Our sister publication, the Report & Accounts for The Salvation Army Social Work Trust, records the finances of the residential programmes for people experiencing homelessness. However, we are illustrating both areas of work in this report as a substantial grant is made each year from The Salvation Army Trust to The Salvation Army Social Work Trust to supplement and to help fund the real costs of providing additional support to residents in our Lifehouses over and above local authority funding.

#### **Growing concern and challenging government**

In the year under review, homelessness numbers were causing us concern. At the start of the year, Government snapshot figures estimated a 26% increase in people sleeping rough – to over 3,000 people a night – and almost 40,000 households were registered as homeless, including people in emergency and temporary accommodation.

In April 2023, The Salvation Army called for the then Government to increase support funding in line with inflation and a reversal of the freeze on the value of Local Housing Allowance rates. ‘The Government’s plan to end rough sleeping by 2024 risks being derailed if it does not take action’ said Nick Redmore, The Salvation Army’s Director of Homelessness Services.

In December 2023, The Salvation Army called for a change in the law so all those forced onto the streets are offered temporary and then longer-term accommodation, an increase in funding to facilitate this and an in-line-with-inflation funding increase for local homelessness services. Captain John Clifton (Blackpool Salvation Army) commented: ‘Being homeless during the season of comfort and joy makes terrible and dangerous living conditions feel even worse. Thousands are facing an unhappy Christmas out on the streets without shelter, sanitation or privacy and are at risk of illness, injury, and early death because homelessness laws do not consider their situation to be desperate enough.’

With the numbers of people experiencing all forms of homelessness increasing again, The Salvation Army has remained as committed to supporting them as ever. There are many reasons why people can become homeless and there are not always quick solutions, but The Salvation Army has developed many different forms of support to meet immediate needs and in the longer term, to enable people wherever possible to get into some form of stable tenancy.

At a corps and community centre level, we do not offer formalised services but, where we can, we help people who come to us seeking help with refreshments, clothes and guidance or advice and signposting on how to access formalised support and residential accommodation. This form of response will differ from corps to corps.

### **Our 10- year homelessness services development strategy – ‘1,000 Voices’**

#### **BACKGROUND:**

A significant outcome of the year in review was a 10-year development strategy for The Salvation Army’s Homelessness Services. The need for a fresh strategy was becoming clear for a while. The ‘1,000 Voices’ are the voices of the many service users and staff who access and work in our services and spoke into and are central to the 10-year approach. Our Homelessness Services operations acknowledge that the external factors determining the strategic approach to homelessness provision are ever changing.

Simply put, over the last 5-10 years, large hostel-type accommodation has been decommissioned in growing numbers with strategies from all five nations and their local authorities proposing alternative responses to homelessness and rough sleeping.

The pandemic demonstrated the potential to bring rough sleeping to an end, and the Government at the time made a commitment to do so within their term, but this was not met.

Therefore, a key focus within The Salvation Army’s strategy is to commit to the ending of rough sleeping and homelessness in general with a renewed focus on prevention. Within the wider Salvation Army, the Structure Coordination and Design Project (SCDG) (see page 11) has determined the future direction of travel for The Salvation Army in the territory to enable transformation, integration and streamlining and a more localised approach to decision-making and this is reflected in the development of the homelessness strategy.

#### **THE EXTERNAL OPERATING ENVIRONMENT**

The following trends within homelessness and local authority responses were highlighted, necessitating a fresh approach:

- Policy context is changing in all five nations and moving away from large hostel accommodation.
- The cost-of-living crisis is challenging – and making contracts less viable.
- Rough sleeping is increasing.
- Robust digital infrastructure is important for inclusion – and in tenders for contracts
- Supported housing legislative standards are changing across the nations.
- All five nations are proposing alternative responses to homelessness and rough sleeping.

#### **THE PROPOSED DELIVERY MODELS:**

The strategy is proposing a focus on moving away from large hostel-type accommodation to more agile, flexible local responses.

- There will be a focus on striving for integrated mission where homelessness services integrate more with local Salvation Army corps and community centres.
- Chaplaincy is regarded as being an essential component to every centre.
- All properties more than 50 residents to be fully fit for purpose and fully flexible in the next 10 years.
- All properties for between 30-50 residents to be fully fit for purpose within the next 10-15 years.
- Move towards smaller properties for fewer residents, self-contained hub models and increased self-catering provision.
- All new homelessness services provision will prioritise non-residential support.
- Aim to secure 100 additional units of accommodation for self-referring rough sleepers within the next three years.
- Service provision is provided through a 'harm reduction and trauma-informed lens' for a broad variety of client groups/areas:
  - Single/Couples (core mission)
  - Families
  - Young People
  - Recovery
  - Prevention
  - Resettlement/Move On
  - Domestic Violence/Women's Services
  - Complex Needs
  - Social Enterprise
  - Refugees
  - Veterans
  - Rough Sleeping
- Homelessness Services delivers its provision through the following main Operating Models:
  - Lifehouse
  - Floating Support/ Tenancy Sustainment/ Outreach Services
  - Housing First
  - Drop-Ins/ Day Centres
  - NAPpads
  - Addiction Services

This strategy was set out early in 2024 and will shape the ongoing delivery of homelessness services for the next decade. It fully reflects The Salvation Army's commitment to reacting positively, sensitively, and creatively to changing needs and forms of service delivery and the changing needs of the client groups we serve.

## **MISSION PARTNERS – HIGHLIGHTING OUR SUBSIDIARIES**

**Salvation Army Trading Company Limited (SATCoL)** While SATCoL is a subsidiary company and publishes its own reports, it is a significant, expanding and very visible expression of The Salvation Army across the UK and is consolidated into the financial results of The Salvation Army Trust in this report.

SATCoL is the largest charity-owned textiles collector in the UK, working with partners to reuse and recycle donated items sustainably and ethically, and to raise vital funds to support the work of The Salvation Army.

SATCoL continued its mission to generate income for The Salvation Army through 230 charity shops, clothing collection donation centres and other recycling initiatives. In the year ended 31 March 2024 SATCoL donated more than £1.3 million to the UKI Territory.

### **DARE TO CARE**

Management, staff members, volunteers and guests gathered for the SATCoL annual conference last summer. The focus was Dare to Care – for the Environment.

Managing Director Trevor Caffull outlined the strategic plan for 2022 to 2027, emphasising the triple bottom line: people, planet, and profit. He went on to detail the outstanding performance of the business in the past year:

- increasing the number of donation centres by 10.
- £9.8 million given to help fund The Salvation Army and its UK mission
- avoided 173,000 tonnes of emissions
- nominated for technology award at the Charity Retail Association
- nominated for Outstanding Charity Retailer of the Year award

### **WORLD-FIRST TECHNOLOGY**

SATCoL unveiled plans for a world-first recycling system to reduce textile waste. Project Re: claim, a joint venture with leading corporate wear specialists Project Plan B, successfully recycled polyester textiles back into raw material.

It is based on plastic bottle recycling principles. The new plant will recycle around 2,500 tonnes in its first year, rising to 5,000 tonnes in year two. Polyester textile recycling is one of the biggest opportunities to reduce the harmful impact of producing garments.

The new technology, the first proven commercial-scale system, was featured on BBC One's *Songs of Praise*.

Find out more – see how SATCoL helps people in need and the planet through innovative reuse and recycling schemes at [www.satcol.org](http://www.satcol.org)

### **Committed to community**

#### **The Salvation Army General Insurance Corporation Limited (SAGIC)**

SAGIC is a leading insurance company in the UK – originally set up to insure The Salvation Army's assets – continued its mission to provide insurance products to families and businesses across the country.

During the year, the company underwent a rebrand to better reflect the company's values and commitment to its customers and the wider community. CEO Gordon Dewar said; 'I am thrilled to be a part of this transformation, and I am confident that our customers and the businesses we interact with will be equally proud of what we accomplish together.'

### **LOOKING FORWARD AS A MOVEMENT:**

As a church and a Movement, we live in the communities we serve. We understand the problems and the symptoms that affect everyday life. We understand the wider issues that impact our society, such as homelessness, addictions, slavery, and the importance of employment. We are committed to putting faith into action and doing something.



That is why we are such an agile, responsive, and constantly evolving and adapting organisation. This report has illustrated how we responded afresh in 2023/2024.

Looking ahead, we will continue to adapt and innovate to meet current and new needs. A critical feature as we move forward is to do whatever we can to enable our front line, or local mission delivery as we call it, to flourish. With effective resourcing, support and oversight, our continuing intention is to enable this 'flourishing' of the mission of The Salvation Army locally.

We will continue to provide essential funding for our corps and community centres to enable them to innovate, develop and continue to meet needs that are not being met.

We will continue to support The Salvation Army Social Work Trust to enable it to provide the best possible support for people in our residential centres and those who engage with or are referred to us for support and, in the case of modern slavery and human trafficking, protection and a fresh, safe new start.

We will continue to ensure local mission is supported from our territorial and divisional headquarters in the ways it needs to ensure effective, efficient, and compliant ministry, including financial controls, safeguarding, safe mission (health and safety), staff development and training and effective procurement.

We will continue to build on the work of the Structural Co-ordination and Design Project by maintaining a culture of continual improvement across the territory with a real commitment to address any organisational issues that are obstacles to enabling local mission to flourish.

We will continue to invest in funds that allow innovation and will continue to invest in our fundraising to ensure we have a stable and sustainable future to serve our communities.

With changes in society, we will look at how we can ensure that we are encouraging different forms of church leadership and membership so we can move with the times but maintain our distinctive ethos.

Above all, we commit to ensuring a meaningful presence across the UK, to making a difference in people's lives in practical and spiritual ways. Our commitment to 2024 and onwards is to continue to strive to deliver our vision: 'Fullness of life for all with Jesus'. That is our driving force and our goal, and that vision sets the strategic direction for each of our corps and community centres and directs the support that our territorial and divisional headquarters will provide.

## **GOING CONCERN**

Salvation Army Trust has felt the financial impact of global economic factors, particularly the high inflation rates on our cost base plus the related cost-of-living crisis. At the time of writing the Bank of England projections that inflation will rise to to 3.7% and expected to fall back to the 2% target after that, but this remains a watching brief with the current instability arising through the trade tariffs being imposed by the USA. With the current interest rates, reducing at a much slower pace, unemployment is expected to increase as the economic growth forecast is expected to decrease. The organisation anticipates that the economic environment will continually be challenging especially against the backdrop of the current socio-economic and socio-political climate.

Financial projections and other supporting financial models that detail potential financial impacts of this economic environment upon The Salvation Army Trust, as well as furthering

the scenario planning to assess the potential short-, medium- and long-term financial implications of other risks and opportunities. However, this is currently undertaken on a lower-level scale.

Looking ahead, we plan to better utilise the financial reserves to support the organisation and where necessary invest in strategic priorities. This financial year 2023-24 saw us continuing to spend on our strategic aims. The closing unrestricted reserves were £371m (2023: £340m) and the cash and bank balances were £89m (2023: £69m). The directors have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future, being at least 12 months from the date of approval of these financial statements and are not aware of any material uncertainties that may adversely affect the organisation. Accordingly, the financial statements will continue to be prepared on the going-concern basis.

## MODERN SLAVERY AND ANTI HUMAN TRAFFICKING STATEMENT

As The Salvation Army in the United Kingdom and Ireland Territory we hold a zero-tolerance stance on acts of modern slavery and human trafficking and on any breach of our Ethical Policy and will not condone any such action by our contractors, suppliers, or consultants. We take this issue very seriously and are committed to preventing acts of modern slavery and human trafficking from occurring within our supply chain. Our Procurement Ethical Policy is integral to all supplier contracts and sets out the overall standards surrounding human rights, child labour, discrimination, corruption, bribery or other financial impropriety, legal compliance, and ethical conduct with which our suppliers must comply.

A Supplier Ethical Declaration is referenced in the standard purchase terms and conditions of The Salvation Army and compliance is a contractual requirement for all suppliers operating under these standard terms and conditions. In addition, all suppliers and contractors submitting tender responses must confirm their agreement and acceptance of the terms and conditions and sign the ethical declaration and apply these standards to their own supply chains.

Our Procurement Unit continually reviews its supply base, examining suppliers in those areas that represent the highest risk of modern slavery, particularly in spend areas relating to temporary labour, cleaning, catering, linen, branded goods and building services. Where possible, trade and industry best practice standards are used as the benchmark and The Salvation Army has adopted the use of Constructionline for tendering and selecting building suppliers.

Due to the importance of training and education in the fight against modern slavery, the Procurement Unit has partnered with Stronger Together to deliver training to members of its team on identifying potential victims of modern slavery. All members of the Procurement Team complete the Chartered Institute of Purchasing and Supply ethical procurement assessment annually.

The Procurement Team holds regular Helping The Salvation Army Buy Better training seminars for stakeholders where ethical supply chain issues are covered. The Procurement Team has also hosted a supplier conference with a specific focus on providing education on combating supply chain labour abuses. The commitment to ensuring ethical supply chain standards is also embedded in the recently adopted Salvation Army Fiscal Stewardship Principles and the Procurement Unit will be asked to report on compliance with these standards regularly.

## OUR APPROACH TO FUNDRAISING

### Context:

The Salvation Army Trust, which is the charity registration through which our church and community-based operations are run, relies very heavily on income generated by fundraising and the continued support of individuals through gifts in wills to keep our diverse services alive and operating across the UK.

We meet the constant challenge of raising these funds in diverse ways:

- Local Salvation Army corps (churches) and community centres are expected to actively fundraise within their church membership and in their wider community to support their community programmes.
- Salvation Army church members give generously as part of their personal commitment to God, to their corps and to the wider Salvation Army.
- In addition, there is a centrally co-ordinated fundraising operation which manages the disciplines of national fundraising programmes, provides additional resources and support to corps-based fundraising, and provides support to members of the public who want to raise funds for The Salvation Army. Principal activities of this are commented on below.
- We also actively but sensitively ask members and supporters to consider including The Salvation Army in their will.

During the financial year 2023/2024 we continued to strengthen our fundraising, ensuring long-term stability for our voluntary income as we look to the future.

### Relationship between The Salvation Army Trust and The Salvation Army Social Work Trust

Fundraising for The Salvation Army's overall work across both its charitable trusts is carried out under the registration of The Salvation Army Trust and therefore fundraising activity, income and expenditure are accounted for in this Report.

The Salvation Army Social Work Trust funds our centrally managed residential services for homeless and older people, as well as other centrally coordinated programmes such as our modern slavery services, Employment Plus service and programmes for people with addictions and disabilities. Almost all Government funding is accounted for in The Salvation Army Social Work Trust, which has a separate charity registration and consequently a separate set of Report & Accounts which form a 'sister' publication to this. They are filed under charity registration number 215174 (England and Wales) and SC037691 (Scotland).

A proportion of fundraised income in The Salvation Army Trust is granted to The Salvation Army Social Work Trust each year as part of the planned budgeting process, in line with our objects. This grant helps to meet the cost of the additional support we offer to our service users, on top of Government and local authority funding. Our fundraising appeals to the public feature the work of The Salvation Army across both trusts, so there is absolute transparency that the funds donated go to support the work we illustrate in public appeals.

## Raising Funds

### Corps-based (church) giving and local fundraising:

The UK Salvation Army has 588 corps and community centres across the UK. Each corps or centre will develop programmes and services that are geared to meeting the needs of the people in the community, so there is huge diversity across the UK. Each local Salvation Army centre is expected to find ways to raise funds to support their local work – either for themselves, nearby centres, or specific Salvation Army programmes – as much as it can. This is achieved in several ways.

**Church membership giving** totalled £16.4 million in 2023/2024. It is a substantial offering and this income from church members helps to sustain the local life of The Salvation Army as a church and meet as much of the operating overhead as possible

In addition, local fundraising by our corps (churches) delivered approximately an additional £10.8 million from public donations given locally, which helps fund the practical support that is needed in the communities that The Salvation Army serves, examples of which are described in the narrative of this Report. Christmas carolling in town centres and street collecting are two of the familiar ways in which corps raise funds. Corps also frequently engage in digital forms of fundraising, using tools such as JustGiving.

Salvation Army church membership also actively engages in two main annual fundraising drives: the **Self-Denial Appeal** and the **Big Collection** (now known as the Big Connection).

The annual **Self-Denial Appeal** in February and March helps fund Salvation Army work in overseas territories. In 2024 the Appeal raised just over £1 million, an increase of £63k over 2022/2023, and is a testament to the generosity and determination of our officers and members. The name of the appeal explains the method of fundraising. Church members deny themselves something – confectionery for example – over four weeks and on the final Sunday, offer up their saved money. The appeal this year featured the work of Lieutenants Kayla and Jose in Uruguay, Captains Anthony and Makimi in India and Captain Nathanael in Greenland. It highlighted the common thread of compassion and practical help that runs throughout our missions worldwide.

The Salvation Army's **Big Collection** is an annual public campaign in September, whereby church membership actively raise funds to support our Social Work Trust, supporting programmes for people experiencing homelessness, older people, and people needing help with addictions. Against a total of £503k raised in September 2023, in 2024 we increased that total to £513k, thus demonstrating the continued commitment and passion of our community. Tony from Preston Corps was an example on someone helped by the Army. When at rock bottom, he was befriended by an Army chaplain and supported at Bramwell House Lifehouse, before being helped back into work by the Employment Plus service at the corps. Three years ago, he was enrolled as a soldier.

We continued to rely on fundraising to make our missions possible. Last year, more than £605k was raised by corps, individuals, businesses, and others to help us reach out and support the most vulnerable people.

### **National Fundraising**

Our centrally co-ordinated fundraising programme sensitively deploys many disciplines of fundraising to generate income for the work of The Salvation Army. Because the proportion of our donated income that derives from direct debits and regular giving schemes is small, at around 10 per cent of cash donations, the donations and legacies that are received during the financial year are the ongoing lifeblood of our organisation.

The funds raised from national fundraising programmes go directly in the form of grants and mission support funding to enable corps to work within their communities where there are

insufficient funds locally. Funds raised also help meet the cost of refurbishing our buildings and emergency repairs to ensure they are compliant and fit for the delivery of community programmes. Funds raised will also form the annual grant across to The Salvation Army Social Work Trust to provide additional services for our work with people who are homeless, older people and people with addictions.

This year's accounts show an increased investment in fundraising and marketing, which is in line with the three-year plan (and a wider five-year view) to deliver increasing levels of net restricted and unrestricted income and to ensure that the various disciplines of fundraising all support each other and to make the whole greater than the sum of the parts.

Additional expenditure has been made in the following fundraising areas:

- Our investment in **Community and Membership fundraising** will strengthen corps-level fundraising, building corps' capacity to lead local fundraising efforts with better support and resources, thus reducing corps' reliance on mission support in the long-term.
- Our investment in **Legacy Fundraising** is vital to harness potential future income and we have therefore increased our promotion of the importance of gifts in wills. Recent increases in this area have already increased the number of people enquiring about or pledging a legacy and we hope many more people will consider leaving a legacy to The Salvation Army in their will in the future, ensuring our long-term financial stability through their generosity.
- Our **Individual Giving** programme has sector-leading response rates to appeals and high average gifts because of our engaged and loyal donor base. In addition, unlike many other charities in the UK, we choose not to use channels and products which do not align with our values, such as raffles or lotteries. As December is the traditional time for many supporters to give to The Salvation Army, we are investing in additional capacity to allow us to maximise activity around Christmas. We are also making investments to strengthen how we engage and steward our donors and improve the supporter journey, while driving efficiencies by using data insight more effectively.
- **Philanthropy** fundraising is growing rapidly across the UK fundraising sector and our investment is well-timed and will allow us to position ourselves to attract many more individuals, companies, trusts, and foundations to give to The Salvation Army. Our investment will generate capacity to create compelling proposals which communicate the amazing work which is taking place across the territory, while also ensuring we keep donors informed about the impact of their donations and offer them appropriate and meaningful stewardship, ensuring they choose to make repeat and increased donations in the future.

### Individual efforts

Thousands of individuals put their time and energy into supporting us. Of course, we cannot mention everyone but here is a flavour of their determination and ingenuity.

University of Nottingham students - Ella-Mae, Emily, Cameron, and Kieran skydived from 14,000 feet to raise funds for their local corps and services.

Eighty-one-year-old Andy Peddle - completed the mammoth feat of walking 111 miles and then completing the Great North Run, raising £8,100 for the Army's work with survivors of modern slavery and for youth projects in the North-East.

Young people from Tiverton undertook a 7-mile sponsored walk along the Grand Western Canal, raising £922 towards 12 of them attending the divisional junior camp and summer school.

### **Appeals to the public**

Despite the continuing difficult economic environment, we saw incredible generosity in 2023/2024 towards The Salvation Army. We received a total of £73.4 million in donations from the public, secured by national and centrally co-ordinated fundraising activities, about which we share a little more detail below. As noted above, in addition, approximately £17.6 million was raised locally by individual Salvation Army corps.

We are incredibly grateful that our supporters and the general public continued to give so generously. Total public and supporter donations in response to our national appeals programme came to £48.8 million. Although this was a slight drop from the previous year, we are still most sincerely thankful.

Our national Christmas Appeal remains a key moment in our fundraising activity, raising an incredible total of £22.2m and recruiting over 90,000 new supporters.

In a year where the cost-of-living crisis has continued to cause increased uncertainty and hardship for many, we are most mindful of sacrifices that individuals may have made in order to contribute to our work and we are especially thankful to all those who have donated towards our ongoing work to support people in desperate need.

### **Legacies**

We remain extremely grateful to our supporters who remember us with a gift in their wills. This is a hugely important income stream which contributes a significant amount towards our work. We continue to invest in our Legacy Fundraising Unit to ensure we are in a strong position to make the most of the predicted growth in legacy giving over the next 25 years.

We received a total of £84.3m in legacies, an increase of £15m compared with legacies in 2022/2023.

Reaching and inspiring these supporters, as well as promoting our free will-writing services and explaining how people can leave The Salvation Army a gift in their wills, is an important part of our work. Further understanding has been gained about the reasons why people choose to leave a gift in their will, particularly about people who are not currently supporting us.

Following the launch of our new messaging, Your legacy, our promise campaign in 2023/2024, a wonderful estimated £24m in future legacy income is forecast. Inserts were placed in targeted magazines in February and a pilot digital marketing campaign ran from January to March, raising vital awareness of gifts in wills and their importance to our future, and gaining new legacy supporters. Our free will-writing services and Free Will Month campaign in October and March raised awareness of the value of leaving a gift in your will. We contacted many thousands of supporters during 2023/4 and are hugely grateful to everyone who has chosen to pledge to leave a gift in their will to support our work.

### **Grant-Making Trusts and Foundations**

During 2023/2024, we received just over £2.7 million from charitable trusts and foundations in support of more than 200 local Salvation Army projects across the UK and internationally. We would like to express our sincere gratitude for their support. The grants have contributed to the running costs of frontline projects in England and Scotland. These include supporting lifeline community projects delivered by corps such as food banks, energy vouchers and



lunch clubs. For example, we received a grant of £12,500 from the Heathrow Community Trust in support of our Ealing baby bank.

An example of the work we deliver thanks to support from charitable trusts, *Starfish* is The Salvation Army's response to the mental health crisis facing children and young people today. This is a mentoring programme working with children and young people in schools, aged 9 to 16 years, which offers help focused on emotional health and wellbeing, including personal development and life skills. Working within a school's student wellbeing support structure, *Starfish* provides trained mentors who help young people to build confidence, resilience, and their self-esteem, encouraging them to realise their full potential.

### **Major Donors**

We invested in our Major Donor team during the year, and they worked hard to engage generous supporters who can give donations of £5,000 or above to fund our work. We are grateful to the more than 228 people who gave in this way during 2023/2024 and for their combined donations of £1.4m.

### **Corporate Giving**

In 2023/2024, the Corporate Partnership Unit received £15,000 from The Entertainer to kick off a Digital Arts Award programme, supporting disadvantaged children in Birmingham Aston. We also received a £75,000 donation from Kirstall Ltd and two donations totalling almost £37,000 from Ford Motor Company. Christmas 2023 saw a fantastic sixth year of partnership with The Entertainer for the Big Toy Appeal, which resulted in 12,000 toys being donated to vulnerable children. Finally, we are hugely grateful to both The Entertainer and Pickfords for their generous sponsorship of £10,000 each in support of our Christmas Carol Concert.

We wish to offer our sincere thanks for the fantastic support of all our corporate partners.

### **Our Fundraising Approach**

The ethos of our approach is that fundraising activities must reflect our values and should be carried out in a manner that the public and our supporters and funders would expect of The Salvation Army – sensitive, courteous, sincere, and genuine.

We have an active fundraising presence in digital media and on our website and we regularly review our Privacy Notices and Privacy Statements to ensure we operate in compliance with GDPR.

We do not use professional fundraising agencies such as outbound telemarketing agencies or face-to-face/street fundraising agencies to fundraise on our behalf. Our public, street and house-to-house cash collection fundraising operations are normally carried out by members and volunteers drawn from and connected with our congregations.

We use an external agency to handle some in-bound telephone donations in peak periods and to call back supporters who have contacted us to donate when we cannot handle such calls in-house by our own staff. This is particularly important at Christmas when call volumes are particularly high. All calls are monitored, and we set high standards for the training and support given to agency staff.

### **Fundraising Standards**

We subscribe by annual levy to the Fundraising Regulator and work to the standards of the Code of Fundraising Practice. We are not aware of any failures to comply with the standards set by other regulatory bodies. We are members of the Data and Marketing Association and, as members, we are expected to uphold the highest levels of compliance and standards. We are also corporate members of the Chartered Institute of Fundraising.

### **Fundraising on our Behalf**

Where people or organisations offer to fundraise on behalf of The Salvation Army, we aim to ensure that a contract or agreement is in place and that the relationship, performance, and delivery are overseen either locally or centrally.

### **Monitoring Fundraising**

We continually update and strengthen our internal processes and policies to ensure we have the highest ethical standards in accepting donations.

Salvation Army officers and corps treasurers will monitor fundraising carried out locally by members of the local congregation and by volunteers. Any donation in excess of £5,000 from a single source or related sources is reviewed and assessed by headquarters in line with our donations acceptance policy. Centrally we have a briefing and monitoring programme to assess the performance of our telephone bureau handling inbound donation calls and to ensure the quality of the calls meets our standards for sensitivity and kindness.

Directors are briefed on the requirements of CC20 and how these requirements are being met as part of their duties in relation to fundraising.

### **Complaints**

The Salvation Army received 121 complaints about our fundraising in 2023/2024, compared with a total of 110 complaints in 2022/2023. We strive to fundraise respectfully and believe the relatively low number of complaints we receive each year reflects our sincere and sensitive approach to fundraising and how we communicate with our supporters and members of the public.

Any complaints we receive are handled in accordance with our Complaints Policy, which is based on the recommended standards set by the Fundraising Regulator. Our Policy is accessible on our website:

<https://www.salvationarmy.org.uk/sites/default/files/resources/2020-05/Complaints%20document-2020.pdf>.

### **Protecting People in Vulnerable Circumstances**

Within our fundraising ethos, we take the protection of people in vulnerable circumstances very seriously. As a church and charity working locally and nationally with some of the most vulnerable and marginalised people in communities across the UK, and with a brand that is synonymous with kindness, sensitivity, sympathy, deep understanding and tolerance, we aim to fundraise in the most considerate ways we can and take appropriate action briskly when we are made aware of vulnerabilities.

We have a specific policy created in collaboration with our fundraising, supporter care and compliance teams to ensure we treat all our donors fairly, sensitively, and respectfully. We provide dedicated training for our fundraising staff to ensure this policy is understood and put into practice. Because we do not use external bodies or 'professional fundraisers' to fundraise on our behalf, we are very much in control of how fundraising appeals are carried out.

Our supporters make an essential contribution to the life and work of The Salvation Army; thanks to their support we can bring our mission to life. The relationship we have with our supporters is precious to us. Therefore, the intentional spirit of our fundraising is based on what we feel is fair, ethical, and appropriate to ask for. Our behavioural values of integrity, accountability, compassion, and respect are not only at the heart of our mission as a church and charity but are also the driving forces for the way in which we fundraise.

## Streamlined Energy and Carbon Reporting (SECR) statement

At the Salvation Army Trust (SAT) we recognise that climate change represents a significant global threat.

We recognise that we need to reduce our operational energy use and carbon emissions, and we have set ourselves some challenging targets to achieve this. We are pleased to report our progress in this area over the last year.

### Targets

Our carbon reduction targets for the operational emissions included in this report are:

- 50% reduction by 2030 (from a 2019/20 baseline)
- Net zero by 2040

What do we mean by net zero? We will reduce our emissions by at least 90%, in line with the criteria of the Science Based Targets Initiative's Net Zero Standard.

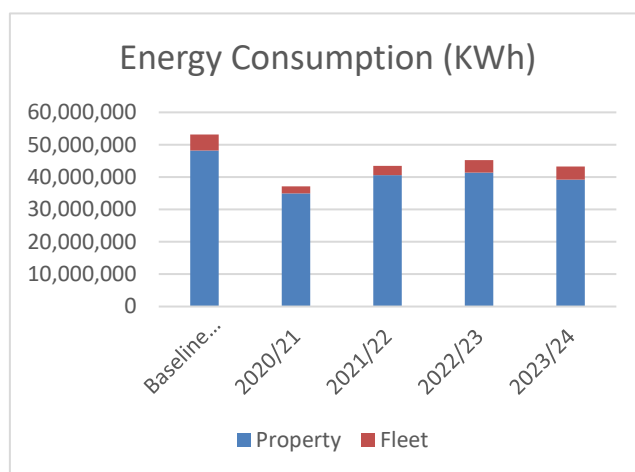
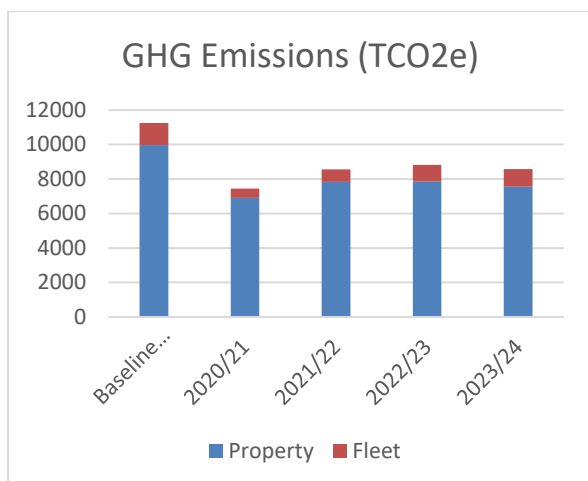
We have also calculated our wider indirect carbon footprint and set a target to reduce those emissions to net zero by 2040. Further details are included in our Net Zero Strategy 2040.

### Reporting Methodology

This report has been prepared in accordance with the Streamlined Energy and Carbon Reporting Guidelines (SECR) 2019, the Greenhouse Gas Reporting Protocol Corporate Standard and ISO 14064-1. To convert activity data into carbon we have used the 2024 UK Government's Conversion Factors for Company Reporting.

### Greenhouse gas emissions and energy use data

	Tonnes CO <sub>2</sub> e					KWH				
	Baseline (2019/20)	2020/21	2021/22	2022/23	2023/24	Baseline (2019/20)	2020/21	2021/22	2022/23	2023/24
<b>Scope 1 (Gas, Petrol, Heating Fuel)</b>										
Property	6,692	5,150	5,963	5,533	5,302	36,397,018	28,009,598	32,553,522	30,367,641	29,044,689
Fleet	1,280	543	726	957	773	4,927,587	2,150,180	2,859,190	3,818,221	4,021,299
<b>Total Scope 1</b>	<b>7,972</b>	<b>5,693</b>	<b>6,689</b>	<b>6,489</b>	<b>6,075</b>	<b>41,324,605</b>	<b>30,159,778</b>	<b>35,412,712</b>	<b>34,185,862</b>	<b>33,065,988</b>
<b>Scope 2 (electricity, grid average)</b>										
Property	3,017	1,619	1,715	2,132	2,103	11,803,321	6,942,481	8,077,789	11,025,751	10,157,787
<b>Total Scope 2</b>	<b>3,017</b>	<b>1,619</b>	<b>1,715</b>	<b>2,132</b>	<b>2,103</b>	<b>11,803,321</b>	<b>6,942,481</b>	<b>8,077,789</b>	<b>11,025,751</b>	<b>10,157,787</b>
<b>Scope 3</b>										
N/A										
<b>Total Scope 3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>					
<b>Total (Grid Average)</b>	<b>10,989</b>	<b>7,312</b>	<b>8,404</b>	<b>8,622</b>	<b>8,178</b>					
<b>Intensity Ratio</b> (Tonnes CO <sub>2</sub> e per employee)	<b>5</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>					
<b>Total energy Consumption</b>						<b>53,127,926</b>	<b>37,102,259</b>	<b>43,490,501</b>	<b>45,211,613</b>	<b>43,223,775</b>



Our total energy consumption has decreased by 18.6% compared to our 2019/20 baseline. Total carbon emissions have reduced by 25.6% and our intensity of Tonnes CO2e per employee by 21%.

We have made satisfactory progress in reducing carbon emissions from our properties and from business travel.

## Progress by area

### Property

- Compared to 2019/20 baseline: 18.7% decrease in energy consumption and 23.7% reduction in carbon emissions.
- Compared to prior year: 3.7% decrease in energy consumption and 2.6% decrease in carbon emissions.

### Actions:

- **Energy efficiency:** 12 of our corps had full LED lighting upgrades in 2023/24 and we continue to roll out LED lighting as standard for all lighting replacements. Additionally, we plan to undertake a full energy efficiency upgrade of one of our corps as at trial pathfinder project to a future larger retrofit programme.
- **Renewables:** 44 of our properties currently have roof-mounted Solar PV systems providing clean renewable energy and we are currently installing an additional 18 this year.
- **Reducing fossil fuel use:** currently most of our properties have fossil fuel-based heating systems with a small number of electric heat pumps. However beginning this year, we are starting a programme of energy retrofits to about 80 of our properties over the next three years which will include switching heating systems over to low carbon alternatives.

### Fleet

- Compared to 2019/20 baseline: 18.4% reduction in energy consumption and 39.6% reduction in carbon emissions.
- Compared to prior year: 4.1% increase in energy consumption.

**Actions:**

- **Reducing fossil fuel use:** we continue to encourage the take-up of electric company cars, and we recently added EV and PHEV vehicles to our employee company car list. Currently we have 13 EV and PHEV on order and this trend will continue to increase.
- **Reducing travel:** we are actively encouraging more sustainable travel and recently updated our Travel Policy to have a more sustainable travel focus.

**Colleague Engagement**

Engaging our staff and volunteers on this agenda is important to us. We actively encourage our corps to sign up to the Eco Church Scheme. This is a Sustainability scheme for religious buildings in the UK that supports and certifies against good practice around buildings, green spaces, and lifestyle. Currently about 11% of our corps are members and we have target of 80% of corps to sign up by 2028.

We are currently developing a Care for Creation training module that will be rolled out early next year for both current and new staff and officers.

We provide updates throughout the year through our intranet, weekly internal newsletters, and articles in our *Salvationist* magazine.

**Wider Strategy**

This report covers a small part of our sustainability and carbon reduction programmes. Read more about the work we are doing in our Net Zero Strategy 2040 and Carbon Management Plan 2024-27. Both reports are available upon request.

## REVIEWING FINANCES

The Accounts have been prepared in accordance with the Charities SORP and Financial Reporting Standard 102 (FRS 102).

Our main sources of income are as follows:

	2024 £m	2023 £m
Legacies	84.3	69.3
Donations from the public	73.4	71.6
Donations from members	17.7	17.7
Grants	4.2	3.4
Trading income	112.7	101.7
Investment income	12.5	8.9
Other income	22.5	15.1
	<u>327.3</u>	<u>287.7</u>

### Voluntary Income

Voluntary income (including legacies, donations and grants from trusts and foundations) represents 55% of our total income and we continue to be deeply and sincerely grateful to the individuals who have remembered us in their wills, which is a crucially important, sustaining income stream. Donations from members represent the weekly or planned giving by soldiers and other members of The Salvation Army to their local Salvation Army corps (church).

### Trading Income

Trading income comprises:

- Corps trading activities, mainly charity shops (£13.4 million). Net trading income is £5.9 million, compared with net trading income of £5.6 million in 2023.
- Income of trading subsidiaries: The Salvation Army General Insurance Corporation (£20.9 million) and The Salvation Army Trading Company (£82.9 million). There has been a decrease in net trading income with a surplus of £0.8m down from a surplus of £5.6m in 2023.

### Other Income

The significant increase between 20223 and 2024 primarily relates to gains on properties disposed in year 2024 £18.3m (2023 £12.7m)

Expenditure has increased from £273.7 million to £308.9 million.

Cost of trading activities has increased in part due to supporting the increased income generation channels and primarily the increase is due to inflationary pressures. Church and evangelism programme costs have increased because of increased direct costs as well inflationary pressures.

	2024	2023
	£m	£m
Cost of raising donations and legacies	19.7	15.6
Cost of trading activities	111.0	95.1
<b>Total cost of raising funds</b>	<b>130.7</b>	<b>110.7</b>
Charitable activities:		
Church and evangelism programmes	64.4	53.5
Community programmes	64.3	70.2
International programmes	8.9	7.2
Training programmes	7.7	7.1
Youth and young people's programmes	3.1	2.6
Grant to Social Work Trust	29.7	22.3
<b>Total charitable activities</b>	<b>178.1</b>	<b>162.9</b>
Financing Activities	0.1	0.1
<b>Total expenditure</b>	<b>308.9</b>	<b>273.7</b>

#### **Costs of Raising Donations and Legacies**

This represents the costs of our central Fundraising Department and the cost of our appeals and other costs associated with raising funds.

#### **Church and Evangelism Programmes**

This represents Christian worship and the teaching and promotion of the Christian message at our corps, regionally and nationally.

#### **Community Programmes**

Programmes organised by our corps to meet the needs of their local community are increasing in scale and diversity and are described elsewhere in this report.

#### **International Programmes**

This represents grants to The Salvation Army International Trust, overseas projects funded by the UK Territory and the costs of the International Development Unit.

#### **Training Programmes**

This represents the costs of William Booth College which trains people to become Salvation Army officers and runs education and learning programmes for employees and officers.

#### **Youth and Young People's Programmes**

This represents national programmes including The Salvation Army's work with young people and young adults.

#### **Grant to The Salvation Army Social Work Trust**



This represents the financial support provided to our social programmes for those in need. This includes work with the homeless, older people, unemployed people, and victims of human trafficking.

Net income, which includes gain on investments of £30.5 million (2023: £1.0 million deficit), was £47.6 million (2023: £12.9 million income).

Total funds as at the year-end were as follows:

	2024 £m	2023 £m
Endowment funds	17.3	15.2
Restricted funds:		
Property fund	352.2	343.8
Corps funds	55.4	53.7
Legacy reserves	89.7	84.5
Trust funds	2.5	2.3
Specific donations	13.1	14.1
	512.9	498.4
Unrestricted funds:		
Non-charitable trading funds	22.3	22.8
Designated funds	246.1	213.9
General reserve	102.2	103.1
	370.6	339.8
Total funds	900.8	853.4

#### **Endowment Funds (see Note 21 to the accounts)**

The endowment funds are represented by investments in William Leech (Investments) Limited and in the Common Investment Funds and the movement is due to the overall increase in market value of those investments. The capital value of the funds is retained but the income is applied to fund our work.

#### **Restricted Funds (see Notes 22 & 23 to the accounts)**

The property fund represents property assets owned by The Salvation Army for operational purposes and hence is not available for expenditure.

Corps funds represent funds generated by corps. These are restricted for use in their local area.

Other restricted reserves represent funds given by donors for specific purposes.

#### **Unrestricted Funds (see Note 24 to the accounts)**

Non-charitable trading funds are profits retained in the subsidiary companies to provide working capital for their trading operations.

Designated funds are set aside by the directors for specific purposes, principally the acquisition of officers' quarters and major maintenance work on the property portfolio. Salvation Army officers (active and retired) are provided with accommodation. Funds have been set aside to enable the purchase of suitable properties as they are required. Funds have also been set aside to fund the work required on corps properties as part of our continuing

planned maintenance rolling five-year programme. Funds are also designated to finance new mission initiatives, fund Field Service Training and various approved standalone programmes. All designated reserves are reviewed annually for obsolescence with surpluses being transferred back to general reserves.

### **Unrealised gains**

These are gains and losses because of market value fluctuations which have not yet been realised.

### **General reserve**

This represents funds which are freely available for the general purposes of the charity.

## **RESERVES POLICY**

We rely on donations, legacies, and grants to fund our activities. These can be uncertain and fluctuate from year to year. They represented 54 per cent of our total income for the year ended 31 March 2024. We need reserves to ensure that the operation of our church and community programmes can continue in the event of fluctuations in voluntary income and unexpected expenditure. We also want to be able to provide for the new and innovative opportunities that may appear to further the mission of The Salvation Army Trust.

The total value of funds held as at 31 March 2024 was £901m (2023: £853m). There are restricted reserves of £513m (2023: £498m), unrestricted reserves of £371m (2023: £340m), and endowment reserves of £17m (2023: £15m).

The unrestricted funds include general reserves, designated funds, and non-charitable trading funds. General reserves are utilised to fund the day-to-day needs of The Salvation Army. These were £102m as at 31 March 2024 (2023: £103m). The designated funds are unrestricted but set aside by the directors for specific purposes, £246m (2023: £214m). The non-charitable trading funds totalled £22.3m (2023: £22.8m).

General reserves at the year-end were £102m, which is above the target range of £34.6m to £57.5m. The target range is modelled looking at income and expenditure with an associated risk factor (correlated with a higher likelihood of an adverse outcome) considered annually and duly reflected in the annual Reserve Policy. Like other charitable organisations, we are facing increased costs in delivering our missional activities and supporting vulnerable people within our society from high inflation as well as a challenging fundraising environment as the cost-of-living crisis continues to bite. A deficit budget has been approved for 2025/26 which will result in a significantly lower general reserve towards the lower end of the target range. The Trustee review the reserves policy on an annual basis taking account the changing internal and external risk factors.

## **INVESTING FOR THE FUTURE**

The charity holds its investments in The Salvation Army Common Investment Funds. These funds were set up under Schedule 2 of The Salvation Army Act 1980 to act as common investment schemes for certain Salvation Army Trusts.

The Salvation Army Common Investment Fund (No 1) consists of permanent endowments which are restricted by the wishes of the donor. In most cases the income is to be used for restricted purposes. The Salvation Army Common Investment Fund (No 2) is operated for

those Salvation Army Trusts without permanent endowments. Both funds are managed by The Salvation Army Trustee Company. Cazenove Capital Management manages CIF1 and 50 per cent of CIF2, while Sarasin & Partners LLP manage 50 per cent of CIF2.

The funds are subject to The Salvation Army Act 1980 and the following guidelines:

- the principal aim is to invest in a manner consistent with the promotion of the objects of The Salvation Army;
- investments should be made on longer-term considerations rather than in the pursuit of short-term gains;
- investments may be held in stocks, shares, debentures, and other securities quoted on a recognised stock exchange, in government, municipal and public utility stocks and in bank deposit accounts;
- investments may be made in collective investment schemes, including those holding real estate assets;
- no direct investment may be made in unquoted securities in the UK or overseas
- there will be no investment in companies which derive a material amount of their revenues (% indicated) from the following activities:
  - the production of alcohol (5%)
  - the sale, together with any production, of alcohol (10%)
  - the production of tobacco (5%)
  - the sale, together with any production, of tobacco (10%)
  - the manufacture of whole weapons, weapon platforms and weapon systems (no minimum limit)
  - the manufacture or sale of strategic parts for weapons systems (10%)
  - the business of gambling or providing access to such businesses (5%)
  - the production of adult entertainment services or providing access to such services (1%)
  - the publication or wholesale of pornographic magazines or newspapers (1%)
- investment managers are expected to exclude companies whose activities might be expected to increase poverty or act against the relief of poverty. The investment managers are required to monitor companies in the portfolios to ensure best practice in corporate governance, employment conditions and environmental sustainability.

The Funds' benchmark and ranges of distribution are as follows:

Asset Class	Benchmark	Range
	%	%
Equities:		
Global	100	+/-10
Bonds	0	+10
Cash	0	+10
	100	

The aims and objectives of the Common Investment Funds are as follows:

#### CIF1

Fund strategy is:

- to preserve the value of the fund, adjusted for real inflation
- to maintain a steady annual income stream

The performance objective of the Fund is to achieve an annual total return which exceeds the composite benchmark below by at least 1.25 per cent per annum, gross of fees, measured over rolling three-year periods, commencing 1 January 2011.

Asset Class	Performance Benchmark
UK Equities	FTSE All-Share
Europe (ex UK) Equities	FTSE All World Developed Europe (ex UK)
Emerging Markets Equities	FTSE All World Emerging Markets
Asia Pacific Equities	FTSE All World Developed Asia Pacific
United States Equities	S&P 500
Property	AREF/IPD UK Quarterly All Balanced Property Fund

## CIF2

The Fund strategy is to aim for capital growth rather than income. The performance objective of the Fund, excluding cash and gilts under lien, is to achieve an annual total return which exceeds the composite benchmark below by at least 1.25 per cent per annum, gross of fees, measured over rolling three-year periods commencing 1 January 2011.

Asset Class	Performance Benchmark
UK Equities	FTSE All-Share
Europe (ex UK) Equities	FTSE All World Developed Europe (ex UK)
Emerging Markets Equities	FTSE All World Emerging Markets
Asia Pacific Equities	FTSE All World Developed Asia Pacific
United States Equities	S&P 500
Property	IPD UK Property
Cash and gilts under lien	FTSE Gilts under 5 years

Performance for the year compared to the benchmark was as follows:

	CIF1	CIF1	CIF1	CIF2	CIF2	CIF2
	%	%	%	%	%	%
Annual total return (gross of fees)	16.9	4.0	5.3	14.4	1.1	6.1
Benchmark return	20.6	(2.6)	13.6	20.6	(2.6)	13.6

The performance is being monitored on a regular basis through discussions with the respective investment fund managers.

In absolute terms the performance of the Common Investment Funds for the year was as follows:

	CIF1	CIF1	CIF1	CIF2	CIF2	CIF2
	2024	2023	2022	2024	2023	2022
	%	%	%	%	%	%

(Decrease)/Increase in capital value of fund	18.6	2.9	6.8	12.8	-0.1	17.1
Average net income return	1.37	0.5	0.4	0.8	0.7	0.7

## STRUCTURE, GOVERNANCE AND MANAGEMENT

The United Kingdom and Ireland Territory is under the command of a Territorial Commander, appointed by the General and responsible to him/her for the day-to-day administration of Salvation Army work throughout the British Isles, including the Channel Islands, the Isle of Man, and the Republic of Ireland.

The Salvation Army's assets in the United Kingdom are held by The Salvation Army Trustee Company (SATCo), a company limited by guarantee, registered in England (No 00259322) with its registered office at 1 Champion Park, London SE5 8FJ. The governing document of The Salvation Army Trust is The Salvation Army Act 1980, as amended. Under Section 12(1)(a) SATCo is appointed as the sole ordinary trustee of the trusts listed in Schedule 5 to that Act.

The two main trusts under which The Salvation Army operates in the United Kingdom are:

- The Salvation Army Trust, whose accounts are contained in this Report; and
- The Salvation Army Social Work Trust, Charity Registration No 215174 in England and SC037691 in Scotland.

### Connected Trusts

SATCo is the trustee of a number of connected charitable trusts which are concerned with specific aspects of the Army's work.

#### The Salvation Army Social Work Trust

Governing instrument: Deed Poll dated 30 January 1891, and a supplementary deed dated 26 March 1969. Charity registration No 215174 in England and SC037691 in Scotland.

The objects of The Salvation Army Social Work Trust are to promote the charitable work of The Salvation Army, as SATCo shall think fit, in one or more of the following ways:

- the relief of poverty, sickness, suffering, distress, incapacity, or old age
- the advancement of education
- training in Christian and moral principles
- the assistance of those in need of protection

#### William Booth Memorial Trust

Governing instrument: Trust Deed dated 19 September 1921. Charity registration No 312882.

The purpose of this Trust is the establishment, maintenance, and operation of a college for the instruction and training of men and women for service as officers of The Salvation Army and others involved with or interested in the mission of The Salvation Army.

## RISK MANAGEMENT

The Salvation Army identifies, assesses, and manages risks that could impact its activities so it can better achieve its objectives, comply with relevant laws and regulations, and safeguard its funds and assets.

The Board (SATCo) has ultimate responsibility for overseeing risk management, in accordance with Charity Commission guidance (CC26). The Risk Management Committee (RMC) directs an enterprise-wide risk management programme to inform decision-making and ensure effective procedures to identify and evaluate risks and implement effective controls.

The RMC considers the most recent developments in the most significant risks, while also prioritising broader developments to The Salvation Army's approach to risk management. Current plans include promoting a deepening appreciation of the complexities of risk management within a wide-ranging structure, the importance of metrics to inform risk management and the implications of macro and global risks that may have consequences for the organisation.

Risk management operates through a top-down review by the RMC and bottom-up review by individual functions, enabling the identification and prioritisation of key and emerging risks. This enables site and service-specific concerns to be identified and managed, while retaining high-level oversight and assurance of the most significant risks facing the organisation. The RMC reports to the Board at least once yearly on key risks. Through this risk management process the directors have considered the major risks facing the organisation and satisfied themselves that controls are established to manage them. Unfortunately, the nature of our work means that despite the steps we take, serious incidents can still arise, and we continue to place the utmost importance on reporting these to our regulators.

### Principal Risks

The Salvation Army's work is diverse, geographically spread across a broad range of settings and has a variety of beneficiaries. The risk landscape is therefore varied, and controls are deployed appropriately at different levels of the organisation. The following outline indicates the most significant risks to The Salvation Army in the reporting period and some of the strategic level mitigations we have in place.

<b>Principal Risks</b>	<b>Mitigation</b>
Business Continuity – There is a risk of an occurrence of a significant incident where, during and after the incident, The Salvation Army will not be able to continue to be viable and meet stakeholder expectations.	Business continuity policies and procedures, including the application of ISO27001 for some parts of the organisation, prepare us for management of interruptions.
Cyber – The risk is that we fail to protect our information systems and the information they hold.	We deploy multiple measures to protect our systems and the information they hold. We work within an information security international standard (ISO27001) and build on lessons from our internal and external audits in this area.
Data Protection – The risk that we fail to protect sensitive and personal data.	As well as our data protection / GDPR policies and training, we take steps to ensure that personal data are treated properly through appropriate security measures, staff training, the use of data protection impact assessments and contractual requirements with organisations we work with who process our personal data.
Financial Sustainability – The risk that there is insufficient revenue income from legacies, donations, trading activities and reserves to support our operating model resulting in the failure of The Salvation Army to thrive in a rapidly changing environment.	We continue to monitor the funding situation and adjust our financial planning and commitments accordingly to ensure we are financially resilient.
Healthy Corps and Centres – There is a risk that a variety of factors prohibit flourishing of our churches and centres.	We seek to understand how our corps (churches) and centres can thrive in a wider environment of falling church attendance. We are taking steps to establish and measure factors that contribute to healthy mission and provide close support to our corps officers in their daily work.
Safeguarding – The risk is that we fail to provide a safe environment, free from abuse, for everyone, including vulnerable beneficiaries.	We continue to maintain clear policies and procedures in relation to safeguarding and ensure the appropriate screening, training, and supervision of personnel. A subcommittee of RMC – the Territorial Safeguarding Committee – oversees management of the risk.
Safe Mission – The risk is that we are not able to ensure the health, safety and welfare of personnel, service users and members of the public who are affected by our activities.	Comprehensive policies, procedures, and guidance are in place, alongside a supervisory control framework. Two RMC subcommittees – the Safe Mission Council and the Sudden Deaths Review Group – inform the management of this risk.



## RISK AND GOVERNANCE

The charity has a dedicated internal audit function that undertakes audits as agreed with the Audit Committee and maintains a detailed risk register that addresses the major risks that face the organisation and may impact its ability to achieve its objectives. The key risk register is subject to regular review by the Risk Management Committee in order to take account of emerging risks and changes in the risk profile. They meet quarterly. The risk register is discussed annually at the SATCo Board for information and review.

The Internal Audit Department periodically reviews SATCo's performance against the Charity Governance Code. The Internal audit department carried out a review in the period to 31 March 2024 and identified a number of minor improvements in line with best practise which SATCO acknowledge and will implement in the forthcoming Internal Audit review period.

## SUBSIDIARY AND ASSOCIATED COMPANIES

The following companies are beneficially owned by The Salvation Army Trust and donate all or part of their profits to The Salvation Army Trust:

1. Salvation Army Trading Company Limited (SATCoL) (100% shareholding)  
Registered company number: 02605817
  2. The Salvation Army General Insurance Corporation Limited (SAGIC) (100% shareholding)  
Registered company number: 101071
1. **SATCoL** is a wholly owned subsidiary of The Salvation Army Trust. Its main activity is the collection and sale of second-hand clothes donated by the public through both wholesale and retail activities in its 230 charity shops and donation centres, recycling and the supply of Salvation Army publications, uniforms, and other related materials.
  2. **SAGIC** is a wholly owned subsidiary of The Salvation Army Trust and was formed in 1909. Its principal activity is transacting property insurance in the United Kingdom. SAGIC also provides home and contents insurance to officers, members and supporters of The Salvation Army as well as to the general public, either directly or through its broker network.

### Connected Company

The Salvation Army Trust holds 20 per cent of the shares in William Leech (Investments) Limited. It is not considered to be an associated company and is valued in both the Trust and Consolidated Balance Sheets at share of underlying net assets which equates to its fair value.

## RECRUITMENT AND APPOINTMENT OF DIRECTORS

There are 14 directors of Salvation Army Trustee Company (SATCo, the sole trustee of The Salvation Army Trust), 8 by virtue of their appointments within The Salvation Army. One director is a divisional leader responsible for one of The Salvation Army's 14 divisions.

The other 5 directors are non-executive directors, and each brings expertise in a relevant field, as approved by the General – including property, finance, investments, or social services. The appointment of non-executive directors is made by SATCo on the recommendation of the Nominations Committee.

### **Training and Induction of Directors**

The Company Secretary briefs new directors on their legal responsibilities and familiarises them with the Company's governance folder (and previous Board minutes). This includes the articles of association of SATCo, the Charity Commission's essential trustee guidance, and other key documents and policies (including the Conflicts of Interest Policy). The Company Secretary regularly delivers a written governance update on relevant issues at board meetings. Directors are also informed of and provided with the opportunity to attend several training sessions throughout the year.

### **Organisational Structure and Decision Making**

SATCo's board ('the Board') is assisted by an Audit Committee, a Nominations Committee, an Investment Advisory Committee, and a Risk Management Committee. The Audit Committee comprises a non-executive director chair and up to three independent members with a remit to review The Salvation Army's internal and external audit arrangements and consider reports issued by internal and external auditors, including the annual financial statements. The role of the Nominations Committee is to recommend new non-executive Board members. The Investment Advisory Committee includes three external advisers in its membership and advises on appropriate investment strategy and investments. The Risk Management Committee's role is outlined above under Risk Management.

The Board met bimonthly, with some additional meetings scheduled as required in this reporting year. In addition to its oversight and governance role, the following matters require consideration and approval by the Board:

- annual budget
- individual items of expenditure of £5 million and above
- investment policy, on the recommendation of the Investment Advisory Committee
- Risk Register
- Key policies
- Annual Financial Statements

The Board has delegated day-to-day operational matters to the Territorial Operations Board, under the leadership of the Chief Secretary.

### **Public Benefit**

The Trustee confirm that they have considered the Charity Commission's published guidance on the public benefit requirement under the Charities Act 2011.

We believe that in delivering public benefit we are effective because we bring the breadth of our capabilities to bear on the complex challenges being faced by our local corps (churches), which have experienced even greater numbers of people seeking assistance, and our residential, which have been required to support people with increasingly complex needs. The organisation's Vision and Mission Priorities set out how we meet those challenges to make a difference over the current decade and beyond. Find out more in the sections 'Belief in action – our churches and community centres,' 'Reaching out to vulnerable people,' 'Seeing the bigger picture,' 'Our 10-year homelessness services development strategy - "1,000 voices"', and 'Looking Forward as a Movement'.

### **Trustee's Responsibilities**

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

The law applicable to charities in England and Wales/Scotland/Northern Ireland requires the Trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the group and of the incoming resources and application of resources of the group for that period. In preparing these financial statements, the Trustee is required to:

- 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 accounting standards 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 as a going concern.

The Trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions, 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 Charities (Accounts and Reports) Regulations 2008, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements are published on The Salvation Army website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of The Salvation Army's website is the responsibility of the Trustee. The Trustee's responsibility also extends to the ongoing integrity of the financial statements contained therein.

### **Remuneration of Key Management**

Key management personnel of The Salvation Army comprise Salvation Army officers and employees. Salvation Army officers do not receive a salary; they receive an allowance based on length of service and seniority of position and, as ministers of religion, are provided with furnished accommodation and a motor vehicle. The allowances received by officers in positions of key management range from £19,306.17 to £24,949.79 per annum.

Further information is disclosed in Notes 11 and 12 to the Accounts.

For employees, we are committed to ensuring a proper balance between paying salaries which will enable us to attract and retain staff of the appropriate calibre and careful stewardship of charitable funds. All senior salaries are benchmarked against senior staff salaries of comparable organisations in the not-for-profit sector.



**On behalf of the Directors of The Salvation Army Trustee Company**  
**19 May 2025**

## DIRECTORS

The current directors of The Salvation Army Trustee Company and those who held office during the financial year are as follows:

Commissioner Anthony Cotterill	(until 31.12.23)
Commissioner Paul Main	Chair
Commissioner Jenine Main	(until 31.12.23)
Colonel Peter Forrest	Deputy Chair (appointed 19.01.24)
Lieut-Colonel Nicholas Coke	(appointed 05.07.24)
Lieut-Colonel Mark Herbert	
Lieut-Colonel Paul Kingscott	(appointed 10.05.24)
Lieut-Colonel Andrew McCombe	
Lieut-Colonel Beverley McCombe	
Lieut-Colonel Dean Pallant	(until 30.06.24)
Lieut-Colonel Judith Payne	(until 24.07.24)
Lieut-Colonel Alan Read	(until 01.05.24)
Major Judith Hilditch	(until 30.04.23)
Major Amanda White	(appointed 26.09.24)
Philip Edwards	
Peter Gale	
Aidan Grills	(appointed 10.05.24)
Jennifer Laurent-Smart	(appointed 26.09.24)
Helen O'Brien	
Mark Puller	(until 12.05.23)
Andrew Stickland	

The Chief Secretary, Colonel Peter Forrest, is responsible for the day-to-day management of the charity.

### Committee Members (current)

#### *Territorial Operations Board*

Colonel Peter Forrest (Chair), Commissioner Jenine Main, Lieut-Colonel Paul Kingscott (until 17.03.24), Major Jane Cowell, Lieut-Colonel David Shakespeare, Major Mike Lloyd-Jones, Major Julian Watchorn, Major Richard Waters, Tony Daniels (until 04.09.24), Miguel Fiallos, Peter Grant, Mitch Menagh (until 04.09.24), Alex O'Hara, Nick Redmore, Major Pam Pitt (appointed 01.07.24), Major Kerry Coke (appointed 18.09.24), Major Kathy Betteridge (appointed 18.09.24), Polly Hughes (appointed 18.09.24), Julius Wolff-Ingham

#### *Audit Committee*

Andrew Stickland (Chair), Mike Grills, Stephen Bright, Hannah Greenfield (until 21.11.24)

#### *Investment Advisory Committee*

Peter Gale (Chair), Lieut-Colonel Alan Read (retired 01.05.24), Marcel Schuster, Mary Haly, Daniel Wills, Mark Chaloner, Philip Rotheram (until 30.11.23), Lieut-Colonel Paul Kingscott (appointed 18.04.24)

#### *Nominations Committee*

Commissioner Paul Main, Colonel Peter Forrest, Lieut-Colonel Alan Read (until 01.05.24), Elliot Thomas, Lieut-Colonel Paul Kingscott (appointed 18.04.24)

#### *Risk Management Committee*

Helen O'Brien (Chair), Lieut-Colonel Drew McCombe (ex-officio), Lieut-Colonel Beverley McCombe (ex-officio), Lieut-Colonel Dean Pallant (until 30.06.24), Lieut-Colonel Alan Read (retired 01.05.24), Lieut-Colonel David Shakespeare, Major Kerry Coke, Major Sarah Price, Major Howard Russell (until 23.10.24), Daniel Wills, Elliot Thomas, Julius Wolff-Ingham, Lynette Sturgeon, Matthew Saxon, Lieut-Colonel Nick Coke (ex-officio) (appointed 01.07.24), Lieut-Colonel Paul Kingscott (ex-officio) (appointed 18.04.24), Lieut-Colonel Jonathan Roberts (appointed 01.09.24)

#### Company Secretary

Elliot Thomas is Company Secretary of The Salvation Army Trustee Company.

### **ADVISERS**

#### **Bankers**

Reliance Bank Limited, Faith House, 23/24 Lovat Lane, London EC3R 8EB

#### **Auditors**

Crowe U.K. LLP, Statutory Auditor, Chartered Accountants, 55 Ludgate Hill, London EC4M 7JW

#### **Solicitors**

England and Wales: Slaughter and May, 1 Bunhill Row, London EC1Y 8YY  
Scotland: Blackadders, 5 Rutland Square, Edinburgh EH1 2AX

#### **Investment Advisers**

BWCI Consulting Limited, PO Box 68, Albert House, South Esplanade, St Peter Port, Guernsey GY1 3BY

#### **Investment Managers**

Cazenove Capital Management, 12 Moorgate, London EC2R 6DA  
Sarasin & Partners LLP, Juxon House, 100 St Paul's Churchyard, London EC4M 8BU  
Legal & General Investment Ltd, One Coleman Street, London, EC2R 5AA

## **INDEPENDENT AUDITORS REPORT TO THE TRUSTEE OF THE SALVATION ARMY TRUST**

### **Opinion**

We have audited the financial statements of The Salvation Army Trust ('the charity') and its subsidiary ('the group') for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Parent Balance Sheets, the Consolidated 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 Financial Reporting Standard 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 group's and the parent charity's affairs as at 31 March 2024 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of The Salvation Army Act 1980, the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and Regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006 (amended).

### **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 group 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 trustee's 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 the charity's or the group's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

### **Other information**

The trustee is responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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 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 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustee's annual report; or
- sufficient and proper accounting records have not been kept by the charity; 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 trustee**

As explained more fully in the trustee's responsibilities statement set out on page 61, the trustee is 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 trustee 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 trustee is responsible for assessing the group and the parent 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 trustee 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 151 of the Charities Act 2011, and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located 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.

### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members including internal specialists and significant component audit teams. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charity and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 and The Charities and Trustee Investment (Scotland) Act 2005, together with the Charities SORP (FRS102) 2019. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charity's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity and the group for fraud. The laws and regulations we considered in this context for the UK operations were The Salvation Army Act 1980, General Data Protection Regulation (GDPR), Taxation legislation and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustee and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of legacy income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit, legal counsel and the Audit Committee about their own identification and assessment of the risks of irregularities, designing audit procedures over legacy income, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, OSCR and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of



internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

### Use of our report

This report is made solely to the charity's trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustee 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 trustee as a body, for our audit work, for this report, or for the opinions we have formed.



**Crowe U.K. LLP**

Statutory Auditor

London

Date: 22 May 2025

Crowe U.K. LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Crowe U.K. LLP is eligible for appointment as auditor of the charity under regulation 10(2) of the Charities Accounts (Scotland) Regulations by virtue of its eligibility under section 1212 of the Companies Act 2006.

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**  
FOR THE YEAR ENDED 31 MARCH 2024

				2024	2023
					Restated
	Notes	Endowment	Restricted	Unrestricted	Total
		£000	£000	£000	£000
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Donations, Legacies and Grants</b>					
Legacies		-	12,189	72,139	84,328
Donations – Public		-	10,807	62,614	73,421
Donations – Members	3	-	17,521	161	17,682
Grants	4	271	3,825	108	4,204
Trading Activities	5	-	13,448	99,239	112,687
Investments	6	-	652	11,877	12,529
Other					
Gain on property disposal		-	3,832	14,506	18,338
Other income		-	4,129	-	4,129
<b>Total Income</b>		<b>271</b>	<b>66,403</b>	<b>260,644</b>	<b>327,318</b>
<b>EXPENDITURE</b>					
<b>Raising Funds</b>					
Costs of raising donations, legacies and grants		-	62	19,685	19,747
Costs of trading activities	5	-	7,511	103,467	110,978
		-	7,573	123,152	130,725
<b>Charitable Activities</b>					
Church and Evangelism Programmes	8	-	24,348	40,068	64,416
Community Programmes		-	35,287	29,055	64,342
International Programmes		-	5,206	3,700	8,906
Training Programmes		-	18	7,673	7,691
Youth and Young People's Programmes		-	-	3,103	3,103
Grant to the Salvation Army Social Work Trust		-	-	29,652	29,652
		-	64,859	113,251	178,110
Financing Costs	18	-	-	48	48
		-	-	48	48
<b>Total Expenditure</b>		<b>-</b>	<b>72,432</b>	<b>236,451</b>	<b>308,883</b>
Gains/(Losses) on Investments	17(a)	1,779	471	26,725	28,975
<b>Net Income/(Expenditure)</b>		<b>2,050</b>	<b>(5,558)</b>	<b>50,918</b>	<b>47,410</b>
Transfer between funds	23/24	-	20,090	(20,090)	-
<b>NET MOVEMENT IN FUNDS</b>		<b>2,050</b>	<b>14,532</b>	<b>30,828</b>	<b>47,410</b>

Fund balances brought forward	15,238	498,333	339,804	853,375	840,304
Fund balances carried forward at 31 March 2024	17,288	512,865	370,632	900,785	853,375

All activities reported above, in both the current and preceding years, reflect ongoing activities. Detailed comparative information is provided in note 32. Notes 1 to 32 form an integral part of these accounts.

**CONSOLIDATED BALANCE SHEETS**  
AS AT 31 MARCH 2024

	Notes	Consolidated 2024	2023 Restated	Trust 2024	2023 Restated
		£000	£000	£000	£000
<b>FIXED ASSETS</b>					
Intangible Fixed Assets	14	148	152	-	-
Tangible Fixed Assets					
Properties	15	379,900	305,979	371,801	300,505
Property Schemes in Progress	15	10,455	66,067	10,455	66,067
Motor Vehicles and Equipment	16	26,488	16,642	8,261	4,151
Investments	17	334,020	303,079	337,442	306,363
		<u>751,011</u>	<u>691,919</u>	<u>727,959</u>	<u>677,086</u>
<b>CURRENT ASSETS</b>					
Short-Term Deposits		51,272	61,552	51,272	61,552
Stock		1,827	1,938	202	209
Debtors	18	99,052	76,341	91,208	68,165
Bank Balances and Cash		89,249	69,276	78,381	51,711
		<u>241,400</u>	<u>209,107</u>	<u>221,063</u>	<u>181,637</u>
<b>CREDITORS: amounts falling due within one year</b>	19	(84,705)	(40,147)	(69,900)	(27,758)
<b>NET CURRENT ASSETS</b>		<u>156,695</u>	<u>168,960</u>	<u>151,163</u>	<u>153,879</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>907,706</u>	<u>860,879</u>	<u>879,122</u>	<u>830,965</u>
<b>CREDITORS: amounts falling due after one year</b>	20	(309)	(389)	(309)	(389)
<b>Provision for liabilities</b>		(6,612)	(7,115)	-	-
<b>TOTAL NET ASSETS</b>		<u>900,785</u>	<u>853,375</u>	<u>878,813</u>	<u>830,576</u>
<b>FUNDS</b>					
Endowment Funds	21	17,288	15,238	17,288	15,238
Restricted Funds					
Property Fund	22	352,212	343,786	352,212	343,786
Other Restricted Funds	23	160,653	154,547	160,653	154,547
Unrestricted Funds	24	370,632	339,804	348,660	317,005
<b>TOTAL FUNDS</b>	25	<u>900,785</u>	<u>853,375</u>	<u>878,813</u>	<u>830,576</u>

Approved on behalf of The Salvation Army Trustee Company on 19 May 2025.

Notes 1 to 32 form an integral part of these accounts.



**Lieut-Colonel Paul Kingscott**  
Director



**Commissioner Paul Main**  
Director

The Salvation Army Trust Report and Financial Statements for the year ended 31 March 2024

**CONSOLIDATED STATEMENT OF CASH FLOWS**  
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £000	2023 Restated £000
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	30	34,994	20,720
Additions to intangible assets		(144)	-
Additions to Properties		(24,941)	(17,811)
Additions from Property Schemes in Progress		(22,766)	(38,341)
Proceeds on Disposal of Properties		26,678	18,336
Additions to Motor Vehicles and Equipment		(14,607)	(9,671)
Proceeds on Disposal of Motor Vehicles and Equipment		-	84
Additions to Investments		(3,493)	(789)
Proceeds from Disposal of Investments		1,527	359
Investment Income		12,529	8,873
<b>NET CASH (USED IN) INVESTING ACTIVITIES</b>		<b>(25,217)</b>	<b>(38,960)</b>
<b>NET CASH (USED IN) FINANCING ACTIVITIES</b>			
Loan Repayments		(84)	(90)
<b>Change in Cash and Cash Equivalents</b>		<b>9,693</b>	<b>(18,330)</b>
Cash and Cash Equivalents at beginning of year		130,828	148,741
Cash and Cash Equivalents at end of year		140,521	130,411

**ANALYSIS OF CHANGES IN NET DEBT**

	Balance 1 April 2023 £000	Cash-Flows £000	Loan Repayments £000	Balance 31 March 2024 £000
Cash at Bank	69,276	19,973	-	89,249
Short term deposits	61,552	(10,280)	-	51,272
<b>Total of cash and cash equivalents</b>	<b>130,828</b>	<b>9,693</b>	<b>-</b>	<b>140,521</b>
Loans falling due within one year	(28)	-	5	(23)
Loans falling due after more than one year	(389)	-	80	(309)
	130,411	9,693	85	140,189

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 MARCH 2024**

#### **1. CHARITY INFORMATION**

The Salvation Army in the UK is an integrated, yet diverse, organisation that contributes to the betterment of society in the service of God and people. Legally we are structured under two main trusts. These are:

- The Salvation Army Trust (Charity Registration No. 214779 in England and Wales, and SC009359 in Scotland)
- The Salvation Army Social Work Trust (Charity Registration No. 215174 in England and Wales, and SC037691 in Scotland)

These financial statements are for The Salvation Army Trust (Salvation Army Trust, the Trust). The address of the registered office is 1 Champion Park, London, SE5 8FJ.

#### **2. ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements and which have been consistently applied are set out as follows:

##### **(a) Basis of Accounting**

The accounts (financial statements) have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standards applicable in the UK and the Republic of Ireland and Charity SORP (FRS102) applicable to charities preparing their accounts in accordance with FRS102, , The Salvation Army Action 1980, the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (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 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) issued on 16 July 2014 rather than the previous Statement of Recommended Practice: Accounting and Reporting by Charities which was effective from 1 April 2005 but which has since been withdrawn.

Salvation Army Trust 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 note(s).

##### **(b) Prior year restatement**

A number of prior year adjustments have been identified due to error or incorrect application of our accounting policies. The impact of the prior year adjustments has increased prior year reserves from £786m to £853m. More detailed descriptions of each adjustment are included within Note 31.

##### **(c) Going Concern**

Salvation Army Trust has felt the financial impact of global economic factors, particularly the high inflation rates on our cost base plus the related cost-of-living crisis. At the time of writing the Bank of England projections indicate that inflation will rise to 3.7% and expected to fall back to the 2% target, but this remains a watching brief with the current instability arising through the trade tariffs being imposed by the USA. With the current interest rates, reducing at a much slower pace, unemployment is expected to increase as the economic growth forecast is expected to decrease. The organisation anticipates that the trading environment will continually be challenging especially against the backdrop of the current socio-economic and socio-political climate.

Financial projections and other supporting financial models that detail potential financial impacts of this economic environment on the Salvation Army Trust are reviewed on a regular basis by the operational boards, as well as further scenario planning to assess the potential short, medium and long-term financial implications of other risks and opportunities, although this is currently undertaken on a lower-level scale.

Looking ahead, we plan to better utilise the financial reserves to support the organisation and where necessary invest in strategic priorities. This financial year, 2023-24 saw us continuing to spend on our strategic aims. The closing unrestricted reserves were £371m (2023: £340m) and the cash and bank balances were £89m (2023: £69m). The Directors have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future, being at least 12 months from the date of approval of these financial statements and are not aware of any material uncertainties that may adversely affect the organisation. Accordingly, the financial statements will continue to be prepared on the going-concern basis.

**(d) Consolidation**

The financial statements aggregate the results of the corps which, for the purposes of compliance with the Statement of Recommended Practice, are considered to be branches, the results of the subsidiary companies and of the subsidiary trust (William Booth Memorial Trust).

The Statement of Financial Activities (SOFA) and balance sheet consolidate, on a line-by-line basis, the financial statements of the Trust and its subsidiary undertakings. The Trust has taken advantage of the exemption in FRS102 from the requirement to prepare a charity-only cash flow statement and certain disclosures about the Trust's financial statements.

**(e) Critical accounting judgements and key sources of estimation uncertainty**

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

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

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described in the accounting policies and are summarised below:

**(i) Legacy income**

Income from legacies is recognised when there is entitlement and the income can be measured reliably, and receipt is probable as detailed within accounting policy (f). Legacies not recognised in the year are detailed in note (f).

**(ii) Pension obligations**

The Salvation Army Trust contributes to the underlisted defined benefit pension or similar schemes in respect of its staff:

- The Salvation Army Officers' Pension Fund relating to Salvation Army officers  
Contribution levels are based on a number of critical underlying assumptions such as post and pre-retirement discount rates, rates of increase in allowances and pensions as well as the rate of inflation. The fund has a funding surplus; no deficit funding provision is required although variation in these assumptions may significantly impact the surplus (as analysed in Note 13a).
- The Salvation Army Employees' Pension Fund.  
This is a multi-employer defined benefit scheme. Managements' estimate of the defined benefit obligation is based on a number of critical underlying assumptions such as post and pre-retirement discount rates, rates of increase in allowances and pensions as well as the rate of inflation. The scheme has a funding surplus; no deficit funding provision is required although variation in these assumptions may significantly impact the surplus (as analysed in Note 13b).

**(iii) Identification and valuation of investment properties**

Salvation Army Trust's property portfolio is reviewed annually to identify investment properties, which are those properties held to earn income or for capital appreciation rather than to be used for its charitable purposes. Properties no longer used for charitable purposes but retained until market conditions allow their disposal are not treated as investment properties, provided disposal is intended within a three-year window. If disposal does not

occur within this period and the property is not re-engaged for charitable purposes, it is reclassified to investment property.

After initial recognition, investment property is measured at its fair value which is determined by members of staff with relevant experience and qualifications, and the valuation is performed using open market data for comparable properties. The property will be valued at each subsequent reporting date.

**(iv) Provisions in the insurance subsidiary company**

Judgments and estimates are made in calculating the insurance technical provisions which are based on claims and premium trends from the previous year, in compliance with FRS 103.

**(f) Income**

All income is included in the SOFA when the Trust is entitled to the income, receipt is probable, and the amount can be measured reliably. Income includes:

- (i) Donations, and Legacies – Donations are accounted for when received. No amounts are included in the financial statements for services by volunteers. Gift Aid receivable is included as income when the donation is made and where there is valid Gift Aid declaration from the donor.  
Legacies income is recognised when it satisfies the following criteria:

- a) there is sufficient evidence of a legacy having been left to the Trust based on probate having been granted before the year end;
- b) the Trust has been notified and has a reasonable estimate of the amount due. For residuary legacy interests, the Trust has received the confirmation of sufficient assets in the estate, in the form of either a summary of the estate from Smee & Ford or an assets and liabilities statement or estate accounts; and there are no known outstanding disputes.
- c) where a legacy is subject to the interest of a life tenant, the income will not be recognised until the death of the life tenant; and
- d) measurement of legacy income due from a residuary estate is exposed to inherent uncertainties represented by property and other investments whose value is subject to market fluctuations until realised. Additionally, professional administrative fees are incurred during an estate administration until final distribution. The Trust recognises these uncertainties by using the latest available estate valuation information and allowing for these fluctuations by applying a discount provision against expected income of between 5% and 20% per estate, based on the individual circumstances of each estate.

The estimated value of legacies notified, but neither received nor included in income, is £5.1m (2023: £4.6m).

- (ii) Investment Income – Dividends, interest and rent from investment properties are recognised in the year for which they are received or receivable.
- (iii) Grants are recognised when they are receivable, providing that any conditions attached to the grants and outside the charity's control have been fulfilled. Where, at the balance sheet date, conditions remain unfulfilled, the grants are deferred pending satisfaction of these conditions. If amounts are receivable for specific purposes, the income is shown as restricted
- (iv) Profits and losses on disposal of assets are reflected in the Statement of Financial Activities in the year of disposal.
- (v) Trading Income – Trading income is recognised at the point of sale for retail sales and at the time of distribution for wholesale unsorted clothing. Trading income also includes insurance income and Gift Aid through the shops.
- (vi) Premium income of the insurance subsidiary is recognised by reference to the period over which the premium is earned. Unearned premiums represent the proportion of premiums written in the year that relate to the unexpired terms of the policies in force at the balance sheet date, calculated on a time apportionment basis.
- (vii) Funds raised by local corps, including trading income, are deemed to be restricted for use in the local area, as the expectation of local donors is for monies to be used to fund local communities.

**(g) Expenditure**

Expenditure is recognised on the accruals basis when a legal or constructive obligation arises and when the amount can be measured or estimated reliably. Irrecoverable Value Added Tax is charged to the related heads of expenditure.

The Salvation Army Trust Report and Financial Statements for the year ended 31 March 2024



(i) Irrecoverable Value Added Tax is charged to the related expenditure.

(ii) Expenditure

- Costs of raising donations, legacies and grants consist of direct campaign appeal expenses and the running costs of the Fundraising Department.
- Cost of trading activities consists of cost of sales, distribution and operational costs and the claims costs of the insurance subsidiary.
- Charitable Activities consists of all expenditure relating to the objects of the charity including the costs of supporting charitable activities and projects.

Support costs, including governance, have been apportioned to each category of expenditure: number of Full Time Equivalent, equipment per headcount, transactions, and buildings per cost centre.

(iii) The non-capital element of property schemes is written off in the year in which costs are incurred. The capital element of such schemes not completed at the year-end is carried forward in the Balance Sheet under the heading of Property Schemes in Progress and is accounted for as a fixed asset.

(iv) The Salvation Army Officers' Pension Fund

The Salvation Army Officers' Pension Fund was established by The Salvation Army Act 1963 under the legal name, The Salvation Army Officers Pension Fund. It is a registered charity and retirement benefits are not guaranteed and are paid at the discretion of the Board of the Fund. It is non-contributory and has historically been funded by Salvation Army trusts (including The Salvation Army Trust and The Salvation Army Social Work Trust); however, there have been no payments made to the Fund during the current year. Officers that serve in the principal Trusts (The Salvation Army Trust and The Salvation Army Social Work Trust) may receive a retirement allowance from the Fund in the future, although, it is not possible to allocate the assets and constructive liabilities of the Fund between the Trusts. Therefore, the Fund is accounted for in a comparable way as a multi-employer pension fund.

(v) The Salvation Army Employees' Pension Fund

The Salvation Army Employees' Pension Fund is a defined benefit pension scheme which was closed to new members on 31 December 2011; accrual ceased on 30 April 2023. The Trust is the lead employer and not the only participating employer in the Fund. However, the Trust is unable to determine its share of the underlying assets and liabilities on a consistent and reasonable basis. This is because contributions paid into the Fund have not been invested separately from those paid by other employers participating in the Fund. As such, as the Lead employer, the full scheme is accounted for in the Trusts accounts. Since 1 January 2012, employees joined The Salvation Army Employees' Defined Contribution Scheme.

The defined benefit scheme assets are measured at fair value at the balance sheet date. Scheme liabilities are measured on an actuarial basis at the balance sheet date using the projected unit method and discounted at a rate equivalent to the current rate of return on AA rated corporate bond yields. When scheme assets are in excess of scheme liabilities and the assets are not recoverable, in accordance with FRS102 it is not recognised.

(vi) The claims costs of the insurance subsidiary comprise claims paid in the period and the change in provisions for outstanding claims, including provisions for claims incurred but not reported. A separate estimate is made for the amounts that will be recoverable from reinsurers based on the gross provisions, having due regard to collectability.

**(h) Fixed Assets**

- (i) Expenditure on the acquisition or improvement of property is reflected as a fixed asset, whereas costs of repairs and renewals to property are charged to the Statement of Financial Activities. The non-capital element of property schemes is written off in the year in which costs are incurred.
- (ii) Expenditure on the acquisition of vehicles is capitalised and expenditure on computer equipment and other office equipment which exceeds £15,000 in value (individually or for groups of related assets) is capitalised and depreciated over its economic life.
- (iii) In accordance with FRS 102 component accounting has been adopted for Freehold and Long Leasehold properties. A property comprises major components with substantially different useful lives. Depreciation is charged on major

components in order to write off the cost of the components to their residual values, over their estimated useful lives, using the straight-line method, as follows

Freehold Land	Not depreciated
Property Schemes in Progress	Not depreciated
Building — Main Fabric (structure)	50 years
<u>Major Components</u>	
Roof structure and covering	50 years
Bathrooms and WCs	20 years
Lifts	25 years
Mechanical and Electrical Systems	25 years
Windows and External Doors	25 years
Kitchens	20 years

Short leasehold properties are depreciated over the term of the lease.

(iv) Depreciation is provided on other tangible fixed assets at the following rates:

Motor Vehicles	4 years
Office Equipment	4 years

(v) Goodwill arising on acquisition is amortised on a straight-line basis over the estimated useful life which has been estimated to be 10 years.

(vi) Other intangible assets consist of patents and trademarks and are being amortised over their estimated useful life of 5 years.

#### (i) Investments & Investment Properties

To comply with the Charities SORP, investments are included at fair value (their market value bid price). Realised gains on investments are calculated as the difference between sales proceeds and the market value of those investments at the beginning of the financial year.

The Salvation Army Trust holds some investment properties and are recorded at fair value with changes in the market value reported annually in the statement of financial activities. The fair value of the investment property is determined by members of staff with relevant experience and qualifications. For residential properties, the desktop valuation is based on comparable properties in the local area. The data is collected from property portal sites like Rightmove and Zoopla and supported by data of sold and completed properties from HM Land Registry. A valuation by an independent valuer was not performed.

#### (j) Financial instrument classification

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method.

Financial assets held at amortised cost comprise cash at bank and in hand, together with trade debtors, other debtors, and accrued income. Financial assets held at fair value include investments, including investment properties, excluding cash held as part of the investment portfolio.

Financial liabilities held at amortised cost comprise trade creditors, other creditors, and accruals.

#### (k) Stocks

(i) Stocks are valued at the lower of cost and net realisable value.

(ii) Stock does not include any donated goods, and no products are brought in to be sold. Stock includes books, printed materials, and other media materials together with sheet music and musical instruments.

#### (l) Cash and short-term deposits

Cash include cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but not held for investment purposes. Short-term deposits are amounts that have a maturity at date of acquisition of up to 3 months.

#### (m) Funds

- (i) The Property Fund represents monies already expended on the acquisition, construction, and improvement of freehold and leasehold properties. Unrestricted designated funds which are applied for property purposes are categorised as restricted giving rise to a transfer during the year.
- (ii) The Endowment Funds are held for restricted purposes, where the income only is available to be used in accordance with the wishes of the donors.
- (iii) The Restricted Funds are held for restricted purposes, as specified by the donors.
- (iv) The Unrestricted Funds include Designated Reserves held for particular purposes designated by the trustee in the exercise of its discretionary powers and General Reserve representing the net assets not designated for specific purposes.

### 3. MEMBERS' DONATIONS

This represents Salvationists' personal giving to support their local corps (church) and the work of The Salvation Army.

### 4. GRANTS RECEIVABLE

	Endowments £000	Restricted £000	Unrestricted £000	2024 Total £000	2023 Total £000
Government Grants Covid-19	-	-	16	16	12
Other Government grants	-	1,517	8	1,525	1,507
Trusts	271	2,308	84	2,663	1,865
	<b>271</b>	<b>3,825</b>	<b>108</b>	<b>4,204</b>	<b>3,384</b>

Other Government grants are made up of local authority restricted grants to support corps activities of £825k (2023: £452k) other local council grants of £587k (2023: £844k) and other grants of £113k (2023: £211K)  
The other local council grants have been paid to the corps during the year.

The grants have been recognised in income and have no contingencies attached to these funds. The breakdown of other local council grants is as follows:  
£557k relates to local councils supporting pre-school activities; the remaining £30k is split across food bank and warm space support.

### 5. TRADING INCOME AND EXPENDITURE

Analysis of Trading Income and Expenditure is restated, refer to note 31 Prior year adjustment.

	2024	2023
	£000	£000
Local corps charity shops and other trading activities		
Income	13,448	12,644
Expenditure	(7,511)	(7,023)
	<b>5,937</b>	<b>5,621</b>

Funds generated by corps are retained by the corps for use in the local area and are regarded as restricted for that geographical region.

Trading Subsidiaries		
Income (Note 7)	103,811	93,659
Expenditure (Note 7)	(103,035)	(88,057)
	<b>776</b>	<b>5,602</b>

The above turnover figures are as stated in the Statutory accounts of SAGIC and SATCoL. On consolidation the turnover has been reduced by £4,515K (£103,811K compared to SOFA of £99,239K) to eliminate inter-group trading.

## 6. INVESTMENT INCOME

	2024	2023
	£000	£000
Dividends receivable	1,762	1,464
Interest receivable	2,999	1,105
Rental income from investment properties	7,211	5,722
Income from connected company	410	512
Investment income of subsidiary companies (Note 7)	147	71
	<b>12,529</b>	<b>8,874</b>

## 7. NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARIES

The Salvation Army Trust has two wholly owned trading subsidiaries which are incorporated in the UK. The Salvation Army General Insurance Corporation Limited (SAGIC) transacts insurance business, mainly property insurance. The Salvation Army Trading Company Limited (SATCoL) deals with the collection and recycling of second-hand clothing donated by the general public and is engaged in publishing and the supply of Salvationist materials. Both companies make a qualifying donation of part of their profits to The Salvation Army Trust. Where profits are retained, it is for working capital needs and capital for the long-term development of the business. A summary of the trading results of the subsidiary companies for the year ended 31 March 2024 is shown below. Audited accounts of the companies have been filed with the Registrar of Companies.

	SAGIC £000	SATCoL £000	2024 Total £000	2023 Total £000
<b>Profit and Loss Account</b>				
Trading Income	20,897	82,914	103,811	93,659
Cost of Trading Activities:				
Cost of Sales	(21,083)	(45,821)	(66,904)	(57,929)
Distribution Costs	-	(3,299)	(3,299)	(3,403)
Operating Costs	(380)	(32,590)	(32,970)	(26,896)
Other Income/(Costs) including Taxation	239	(101)	138	171
Total cost of Trading Activities	(21,224)	(81,811)	(103,035)	(88,057)
Covid-19 Grant Income	-	16	16	12
Investment Income	147	288	435	247
<b>Net Profit</b>	<b>(180)</b>	<b>1,407</b>	<b>1,227</b>	<b>5,861</b>
Realised Losses on Investments	(56)	-	(56)	(30)
Unrealised Gains on Investments	101	-	101	(26)
<b>Net Income for the year</b>	<b>(135)</b>	<b>1,407</b>	<b>1,272</b>	<b>5,805</b>
Donation to The Salvation Army Trust	-	(1,266)	(1,266)	(4,788)
<b>Retained in Subsidiary</b>	<b>(135)</b>	<b>141</b>	<b>6</b>	<b>1,017</b>
	SAGIC £000	SATCoL £000	2024 Total £000	2023 Total £000
<b>Assets, liabilities, and funds</b>				
Assets	19,823	38,191	58,014	54,242
Liabilities	(19,823)	(18,274)	(38,097)	(34,319)
<b>Total Funds</b>	<b>-</b>	<b>19,917</b>	<b>19,917</b>	<b>19,923</b>

The comparative reduction of £4,200K is detailed in prior year adjustment note 31.

## 8. CHARITABLE ACTIVITIES

	Direct Costs £000	Grants £000	Support Costs (Note 9) £000	2024 Total £000
Church and Evangelism Programmes	51,411	-	13,005	64,416
Community Programmes	47,448	-	16,894	64,342
International Programmes	2,115	6,583	208	8,906
Training Programmes	5,767	-	1,924	7,691
Youth and Young People Programmes	461	-	2,642	3,103
Grant to Salvation Army Social Work Trust	-	29,652	-	29,652
	107,202	36,235	34,673	178,110

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The total cost is net of £4,515 reflecting inter-group trading (SATCol £900K and SAGIC £3,615K). Trading activity has correspondingly been reduced by £4,515K (see note 5).

### 31 March 2023 Charitable Activities

Analysis of Charitable Activities is restated, refer to note 31 Prior year adjustment.

	<i>Direct Costs</i>	<i>Grants</i>	<i>Support Costs (Note 9)</i>	<i>2023 Total</i>
	<i>£000</i>	<i>£000</i>	<i>£000</i>	<i>£000</i>
Church and Evangelism Programmes	39,781	-	13,740	53,521
Community Programmes	53,737	-	16,444	70,181
International Programmes	2,204	4,783	199	7,186
Training Programmes	5,435	-	1,674	7,109
Youth and Young People Programmes	849	-	1,736	2,585
Grant to Salvation Army Social Work Trust	-	22,373	-	22,373
	<u>102,006</u>	<u>27,156</u>	<u>33,793</u>	<u>162,955</u>

Church and Evangelism Programmes comprise Christian worship, teaching, and promotion of the Christian message at corps, regional and national events.

Community Programmes are organised by our corps to meet the needs of their local communities. The programmes offered are available to all and include activities for children, young people, families, and older people as well as assistance for those in need.

International Programmes comprise support for the work of The Salvation Army worldwide. This includes grants paid to The Salvation Army International Trust and to overseas Salvation Army territories for projects to alleviate poverty in local communities.

Training Programmes represent the cost of William Booth College which trains people to become Salvation Army officers and provides learning and development opportunities for employees and officers.

Youth and Young People Programmes represent the cost of work within The Salvation Army for young people and adults aged 12-25 and other nationally organised programmes.

Grant to The Salvation Army Social Work Trust comprises grants payable to support the running of Salvation Army Life houses, care homes and other programmes and other costs incurred in supporting social programmes.

*Support Costs* represent centrally supplied services.

## 9. SUPPORT COSTS

	Finance	HR	IT	Property	Communication	Other	Legal & Secretarial	2024 Total	2023 Total	
	£000	£000	£000	£000	£000	£000	£000	£000	£000	
Fundraising	89	45	141	72	90	48	19	504	451	
Church and Evangelism Programmes	2,231	1,440	3,551	1,806	2,306	1,198	473	13,005	13,740	
Community Programmes	2,903	1,844	4,621	2,350	3,001	1,558	617	16,894	16,444	
International Programmes	36	18	58	29	39	20	8	208	200	
Training Programmes	338	171	538	274	350	181	72	1,924	1,674	
Youth and Young People Programmes	465	234	740	376	481	247	98	2,642	1,735	
	6,062	3,752	9,649	4,907	6,267	3,252	1,287	35,177	34,244	
Total	2023	5,064	4,380	6,731	6,476	7,748	3,106	739	-	34,244

An analysis of governance costs included above is set out in Note 10 below.

Fundraising support costs of £504k (2023: £451k) are included within this note but not within the support costs column presented in Note 8, as these costs are not included within Charitable Activities.

## 10. GOVERNANCE COSTS

a) Absorbed within support costs were the following governance costs:

	2024 £000	2023 £000
External audit	155	119
Internal audit	602	489
Trustee indemnity insurance	35	32
Apportionment of directors' time	173	125
	<u>965</u>	<u>765</u>

b) Group Auditor's Remuneration

	2024 £000	2023 £000
Audit of Charity	155	95
Audit of Subsidiaries	63	35
<b>Total Audit</b>	<u>218</u>	<u>130</u>
Audit Related Assurance Services	21	9
Non-Audit Services *	179	8
<b>Total Fees</b>	<u>418</u>	<u>147</u>

\* Non-Audit Services — Fees from 2023 were incurred before the firm became the auditor of the Trust. Around 33.3% of the tax service is related to SWT and would be recharged to SWT through the monthly service recharge.

## 11. PERSONNEL

The average number of officer and employees was:

	2024 Headcount Number	2023 Headcount Number
<i>Trust</i>		
Number of Officers	928	832
Number of Employees	<u>1,515</u>	<u>1,482</u>
	2,443	2,314
<i>Subsidiaries</i>	<u>1,155</u>	<u>1,012</u>
Total	<u>3,598</u>	<u>3,326</u>

	Trust £000	Subsidiaries £000	2024 Total £000	2023 Total £000
Personnel Costs				
Allowances and Salaries	62,618	31,684	94,302	84,466
Social Security Costs	5,638	3,682	9,320	7,532
Pension Fund Contributions (Current Service)	5,331	2,131	7,462	15,977
Retired Officers Allowance Fund Contributions (Past Service)	-	-	-	4,690
	<u>73,587</u>	<u>37,497</u>	<u>111,084</u>	<u>112,665</u>
Temporary agency staff costs	<u>2,778</u>	-	<u>2,778</u>	<u>3,169</u>



### Redundancy Costs

Redundancy costs relating to employees amounted to £300,486 (2023: £263,701). These costs are the result of staff restructuring. Redundancy costs are recognised once a decision to make a post redundant has been communicated to an individual or the workforce.

There are redundancy and termination payment liabilities of £nil for 2024 (2023: £75k)

### Higher Paid Employees

The number of employees whose emoluments amounted to over £60,000 in the year was as follows:

	Trust No.	Subsidiaries No.	2024 Total No.	2023 Total No.
£60,001 - £70,000	33	6	39	40
£70,001 - £80,000	15	9	24	16
£80,001 - £90,000	7	4	11	6
£90,001 - £100,000	2	4	6	6
£100,001 - £110,000	3	1	4	4
£110,001 - £120,000	5	1	6	4
£120,001 - £130,000	-	2	2	2
£130,001 - £140,000	-	2	2	1
£140,001 - £150,000	-	-	-	2
£150,001 - £160,000	-	-	-	1
£170,001 - £180,000	-	2	2	1
£220,001 - £230,000	-	1	1	-
	<b>65</b>	<b>32</b>	<b>97</b>	<b>83</b>

### Key Management Personnel

The key management personnel of the Trust are those persons having authority and responsibility for planning, directing, and controlling the activities of the Trust, directly or indirectly, including the directors of The Salvation Army Trustee Company as the Corporate Trustee of the Trust. The Trustee considers the key management personnel of the Trust to be the executive directors (officers and employees) of the Board. The total aggregate emoluments, including pension contributions and national insurance contributions, paid to key management personnel during the year was £1,445,473 (£152,730 was paid by Social Work Trust and £1,292,743 was paid by Salvation Army Trust).

## 12. TRUSTEES

### (a) Emoluments:

The directors of The Salvation Army Trustee Company comprise Salvation Army officers and other external directors with specialist expertise. All active Salvation Army officers receive an allowance based on length of service and, as ministers of religion, are provided with furnished accommodation and a motor vehicle. The allowances received by the officers serving as directors ranged from £19,377.96 to £25,471.57 per annum and they did not receive any additional remuneration for their duties as directors.

Salvation Army officers who are members of SATCO have 8 family members who are officers and are paid an allowance in accordance with The Salvation Army Act. The allowances received by these family members ranged from £4,538.84 - £18,531.47 per annum in 2023/24 (2023: £13,221.89 - £18,112.94)

The following members of SATCO and TOB have family members who are employed by The Salvation Army Trust in support roles, and their total remuneration is £177,693.04 (2023: £163,235.82). The amounts paid are in accordance with the normal scale rates for the roles they perform.

Trustee	Close Family Position
Commissioner Anthony Cotterill	Pioneer Development Worker
Commissioner Paul Main	Financial Accountant
Lieut-Colonel Paul Kingscott	Secretarial Team Leader

Lieut-Colonel Paul Kingscott	Divisional Children's Officer • East of England Division
Lieut-Colonel David Shakespeare	Tutor in Retirement
Major Jane Cowell	Support worker
Major Judith Hilditch	Higher Education Degree Course Leader
Major Mike Lloyd-Jones	Divisional Leader
Major Mike Lloyd-Jones	Resource Coordinator
Mitch Menagh	Business and Facilities Manager

## (b) Expenses

No (2023: none) directors of The Salvation Army Trustee Company were reimbursed for travelling, accommodation or subsistence expenses, amounting to £0 (2023: £0).

## 13. PENSION AND SIMILAR COSTS

The Salvation Army Trust may make contributions to three pension or similar schemes in respect of its officers or staff:

- (i) The Salvation Army Officers Pension Fund relating to Salvation Army officers;
- (ii) The Salvation Army Employees' Pension Fund for other staff, a defined benefit scheme which closed to new members with effect from 31 December 2011 and ceased accruing benefits for existing members on 30 April 2023.
- (iii) A defined contribution scheme set up to offer employees who are not members of the Salvation Army Employees' Pension Fund the opportunity to join a pension scheme following the closure of the Employee Pension Scheme to new members with effect from 31 December 2011.

Amounts charged in respect of pension fund contributions for the year are disclosed in Note 12 above.

### (a) SALVATION ARMY OFFICERS PENSION FUND

The Salvation Army Officers Pension Fund ("the Fund") was established by The Salvation Army Act 1963 under the legal name, The Salvation Army Officers Pension Fund. It is a registered charity and retirement benefits are not guaranteed and are paid at the discretion of the Board of the Fund. It is non-contributory and is funded by Salvation Army trusts (including The Salvation Army Trust and The Salvation Army Social Work Trust); however, there have been no payments made to the Fund during the current year. Officers that serve in the principal Trusts (The Salvation Army Trust and The Salvation Army Social Work Trust) may receive a retirement allowance from the Fund in the future, although, it is not possible to allocate the assets and constructive liabilities of the Fund between the Trusts. Therefore, as both Salvation Army Trust and Social Work Trust may contribute to the Fund, it is, for accounting purposes, disclosed and accounted for in a similar way to a multi-employer pension fund.

The Salvation Army Officers Pension Fund was subject to a triennial actuarial review on 31 March 2022. This actuarial valuation indicated that the Fund was in surplus on the funding basis. As such, no additional contributions are currently required to fund a deficit in the Fund. Following this valuation, it was also agreed that regular contributions into the Fund would cease until the next valuation as at 31 March 2025.

The calculations for the FRS102 disclosures have been carried out by running full actuarial calculations as at 31 March 2024 and the disclosures are shown below.

The Fund is ordinarily funded by means of regular contributions to cover current retirement benefit accrual, with the rate of contributions determined at each triennial valuation. The funding method currently employed is the Attained Age Method which measures the increase in the funding target relating to future benefits expected to accrue to active Officers over the period to retirement or earlier leaving service. Additional contributions are made to cover any shortfalls that arise following each valuation. The Board of the Fund determine the level of contributions payable to it following agreement with the principal trusts of the Army and the advice of the fund actuary

There have been no amendments to the Fund during the year, and no special events have occurred.

## Obligations for the Salvation Army in respect of the Salvation Army Officers Pension Fund

	31/03/2024 (£)	31/03/2023(£)
Fair Value of Fund Assets	258,768,460	268,528,652
Present value of funded obligations	(174,685,265)	(175,282,771)
Net overfunding in Fund	84,083,195	93,245,881
Unrecognised assets	-	-
Net Defined Benefit Asset	84,083,195	93,245,881

The amounts recognised in the Expenditure section of the Statement of Financial Activities are as follows:

	31/03/2024 (£)	31/03/2023(£)
Service cost	3,705,289	6,878,234
Net Interest on Net Defined Benefit liability	(4,382,556)	(625,095)
Expense recognised in expenditure section of statement of financial activities	(677,267)	6,253,139

The Net Interest on Net Defined Benefit Liability item is broken down as follows:

	31/03/2024 (£)	31/03/2023(£)
Interest on obligation	8,029,346	6,839,381
Interest on assets	(12,411,902)	(7,464,476)
Net Interest on Net Defined Benefit Liability	(4,382,556)	(625,095)

	31/03/2024 (£)	31/03/2023(£)
Return on assets (not included in interest)	(13,011,008)	(13,024,722)
Actuarial Gains on obligation	3,440,884	87,126,788
Total Amount recognized in Actuarial Gains/(Losses)	(9,570,124)	74,102,066
Cumulative amount of Actuarial Gains recognised	64,531,942	74,102,066
Actual return on Fund assets	(599,106)	(5,560,426)

	31/03/2024 (£)	31/03/2023(£)
Administration expenses paid from Fund	269,829	329,842
Other Items	269,829	329,842

No contributions to the Fund were paid by the Army over the year from 1 April 2023 to 31 March 2024.

No contributions to the Fund are expected from the Army over the next year from 1 April 2024 to 31 March 2025.

Changes in the present value of the Fund's Defined Benefit liability are as follows:

	31/03/2024 (£)	31/03/2023(£)
Opening Defined Benefit Liability	175,282,771	257,928,853
Service cost	3,705,289	6,878,234
Benefits paid	(8,891,257)	(9,236,909)
Interest on obligation	8,029,346	6,839,381
Experience losses / (gains)	1,322,368	(6,026,198)
Losses from changes in assumptions	(4,763,252)	(81,100,590)
Closing Defined Benefit Liability	174,685,265	175,282,771

The weighted average duration of the liabilities of the Fund was 12 years as at 31 March 2024.

Changes in the fair value of Fund assets are as follows:

	31/03/2024 (£)	31/03/2023(£)
Opening fair value of Fund assets	268,528,652	278,505,420
Interest on assets	12,411,902	7,464,476
Return on assets (not included in interest)	(13,011,008)	(13,024,722)
Contributions by employer	0	5,150,229
Benefits paid	(8,891,257)	(9,236,909)
Administration expenses	(269,829)	(329,842)
	<u>258,768,460</u>	<u>268,528,652</u>

The major categories of Fund assets as a percentage of the total are as follows:

	31/03/2024 (%)	31/03/2023(%)
Equities	30.5	0.1
Index Linked Bonds	68.0	93.2
Property	0.0	5.9
Cash	1.5	0.8

All of the Fund's assets have a quoted market price in an active market. The Fund does not hold any property or other assets used by the Army

Principal actuarial assumptions used for the FRS 102 disclosures:

	31/03/2024 (%)	31/03/2023(%)
Discount rate at end of year	4.9	4.7
Discount rate at start of year	4.7	2.7
Inflation	3.5	3.5
Rate of increase in allowances	4.0	4.0

#### Mortality Assumptions

The mortality assumptions are based on standard mortality tables which allow for future mortality improvements.

The assumptions are that an officer aged 65 will live on average until age 88 if they are male and until age 89 if female.

For an officer currently aged 55 the assumptions are that if they attain age 65, they will live on average until age 88 if they are male and until age 90 if female.

#### (b) SALVATION ARMY EMPLOYEES PENSION FUND

The Trust is a participating employer of the Salvation Army Employees' Pension Fund ("the Fund"), a defined benefit scheme.

A valuation of the Fund for the purposes of these disclosures was carried out at 31 March 2024 by an independent actuary. The major assumptions used by the actuary, together with those used in the previous year, were: -

#### Employee benefit obligations for the Salvation Army in respect of the Salvation Army Employees' Pension Fund

	31/03/2024 (£)	31/03/2023(£)
Fair Value of Fund Assets	199,546,616	213,862,544
Present value of funded obligations	(148,776,538)	(147,530,409)
Net overfunding in Fund	50,770,078	66,332,135
Unrecognised assets	(50,770,078)	(66,332,135)
Net Defined Benefit Asset	-	-

The amounts recognised in the Expenditure section of the Statement of Financial Activities are as follows:

	31/03/2024 (£)	31/03/2023(£)
Service cost	88,945	2,526,218
Net Interest on Net Defined Benefit liability	(8,886)	(63,704)
Expense recognised in expenditure section of statement of financial activities	80,059	2,462,514

The Net Interest on Net Defined Benefit Liability item is broken down as follows:

	31/03/2024 (£)	31/03/2023(£)
Interest on obligation	6,788,557	5,310,757
Interest on assets	(9,915,053)	(5,993,565)
Interest on unrecognised assets	3,117,610	619,104
Net Interest on Net Defined Benefit Liability	<u>(8,886)</u>	<u>(63,704)</u>

The amounts recognised as Actuarial Gains/(Losses) of the pension fund are as follows:

	31/03/2024 (£)	31/03/2023(£)
Return on assets (not included in interest)	(17,742,684)	(13,118,523)
Actuarial Gains on obligation	(464,307)	55,399,289
Change in unrecognised assets (other than interest)	18,679,667	(42,783,237)
Total Amount recognized in Actuarial Gains/(Losses)	472,676	-502,471
Cumulative amount of Actuarial Gains recognised	(29,795)	(502,471)
Actual return on Fund assets	(7,827,631)	(7,124,958)

	31/03/2024 (£)	31/03/2023(£)
Administration expenses paid from Fund	680,350	657,799
Other Items	<u>680,350</u>	<u>657,799</u>

The Army and the participating employers contributed £287,733 to the Fund over the year from 1 April 2023 to 31 March 2024. Members of the Fund contributed £90,369 to the Fund over the same period.

No contributions to the Fund are expected from the Army, the other participating employers or from members over the next year from 1 April 2024 to 31 March 2025.

Changes in the present value of the Fund's Defined Benefit Obligation are as follows:

	31/03/2024 (£)	31/03/2023(£)
Opening Defined Benefit Obligation	147,530,409	199,392,654
Service cost	88,945	2,526,218
Contributions by members	(90,369)	(1,095,948)
Benefits paid	(6,186,049)	(5,395,879)
Interest on obligation	6,788,557	5,310,757
Experience losses	7,761,127	276,633
(Gains) from changes in assumptions	(7,296,820)	(55,675,922)
Closing Defined Benefit Obligation	148,776,538	147,530,409

The weighted average duration of the liabilities of the Fund was 14 years as at 31 March 2024.

Changes in the fair value of Fund assets are as follows:

	31/03/2024 (£)	31/03/2023(£)
Opening fair value of Fund assets	213,862,544	222,322,448
Interest on assets	9,915,053	5,993,565
Return on assets (not included in interest)	(17,742,684)	(13,118,523)
Contributions by employer	287,733	3,622,784
Contributions by members	90,369	1,095,948
Benefits paid	(6,186,049)	(5,395,879)
Administration expenses	(680,350)	(657,799)
Closing fair value of Fund assets	<u>199,546,616</u>	<u>213,862,544</u>

The major categories of Fund assets as a percentage of the total are as follows:

	31/03/2024 (%)	31/03/2023(%)
Equities Gilts	46.8	47.8
Index Linked Bonds	43.6	45.1
Cash	2.2	0.8
AVC's	7.4	6.3

All of the Fund's assets have a quoted market price in an active market. The Fund holds no financial instruments issued by the Employers, nor holds any property or other assets used by the Army.

Principal actuarial assumptions used for the FRS 102 disclosures:

	31/03/2024 (%)	31/03/2023(%)
Discount rate at end of year	4.9	4.7
Discount rate at start of year	4.7	2.7
Inflation	3.5	3.5
Rate of increase in pensionable salaries	3.9	4.0
Rate of increase in deferred pensions - pre-2009	3.2	3.2
Rate of increase in deferred pensions - post 2009	2.5	2.5
Rate of increase in pensions in payment - LPI 5%	3.30	3.40
Rate of increase in pensions in payment - LPI 2.5%	2.30	2.30

#### Mortality Assumptions

The mortality assumptions are based on standard mortality tables which allow for future mortality improvements.

The assumptions are that a member aged 65 will live on average until age 86 if they are male and until age 89 if female.

For a member currently aged 50 the assumptions are that if they attain age 65, they will live on average until age 87 if they are male and until age 90 if female.

## 14. INTANGIBLE FIXED ASSETS

Goodwill	Goodwill £000	Other £000	Total £000
<b>Cost</b>			
Balance at 1 April 2023	11,275	625	11,900
Additions	-	144	144
Disposals	(10,840)	-	(10,840)
Balance at 31 March 2024	435	769	1,204
<b>Accumulated Depreciation</b>			
Balance at 1 April 2023	11,275	473	11,748
Charge for the year	-	148	148
Eliminated on disposal	(10,840)	-	(10,840)
Balance at 31 March 2024	435	621	1,056
<b>Net Book Value at 31 March 2024</b>	-	148	148
<b>Net Book Value at 31 March 2023</b>	-	152	152

Intangible fixed assets represent the goodwill arising on acquisition, by the Trust's subsidiary company SATCoL, of the business operations and net assets of Kettering Textiles Limited. The goodwill is being amortised over 10 years.

Other intangible assets in the Trust's subsidiary SATCoL are represented by:

	2024 £000	2023 £000
Patents and Licences	625	625
Development Costs	144	-
	<u>769</u>	<u>625</u>

## 15. PROPERTIES

### (a) Consolidated

	Freehold £000	Long Leasehold £000	Short Leasehold £000	Total £000	Property Schemes In Progress £000
<b>Cost</b>					
Balance at 1 April 2023	420,783	40,453	229	461,465	66,067
Additions during the year	21,992	2,949	-	24,941	22,766
Transfers to investment properties	(710)	(323)	-	(1,033)	-
Schemes completed during the year	65,884	-	-	65,884	(65,884)
	507,949	43,079	229	551,257	22,949
Less: Disposals	(9,511)	(1,345)	-	(10,856)	(12,494)
Balance at 31 March 2024	498,438	41,734	229	540,401	10,455

<b>Accumulated Depreciation</b>					
Balance at 1 April 2023	143,158	12,101	227	155,486	-
Charge for the year	7,410	1,155	-	8,565	-
Less: Disposals	(2,672)	(516)	-	(3,188)	-
Transfers to investment properties	(255)	(107)	-	(362)	
Balance at 31 March 2023	147,641	12,633	227	160,501	-
<b>Net Book Value at 31 March 2024</b>	<b>350,797</b>	<b>29,101</b>	<b>2</b>	<b>379,900</b>	<b>10,455</b>
<b>Net Book Value at 31 March 2023</b>	<b>277,625</b>	<b>28,352</b>	<b>2</b>	<b>305,979</b>	<b>66,067</b>

(b) Trust

	Freehold	Long Leasehold	Short Leasehold	Total	Property Schemes In Progress
	£000	£000	£000	£000	£000
<b>Cost</b>					
Balance at 1 April 2023	418,926	35,767	229	454,922	66,067
Additions during the year	18,838	2,949	-	21,787	22,766
Transfers to investment properties	(710)	(323)	-	(1,033)	
Schemes completed during the year	65,884	-	-	65,884	(65,884)
	502,938	38,393	229	541,560	22,949
Less: Disposals	(9,511)	(1,229)	-	(10,740)	(12,494)
Balance at 31 March 2024	493,427	37,164	229	530,820	10,455
<b>Accumulated Depreciation</b>					
Balance at 1 April 2023	142,844	11,346	227	154,417	-
Charge for the year	7,279	850	-	8,129	-
Less: Disposals	(2,672)	(493)	-	(3,165)	-
Transfers to investment properties	(255)	(107)	-	(362)	-
Balance at 31 March 2024	147,196	11,596	227	159,019	-
<b>Net Book Value at 31 March 2024</b>	<b>346,231</b>	<b>25,568</b>	<b>2</b>	<b>371,801</b>	<b>10,455</b>
<b>Net Book Value at 31 March 2023</b>	<b>276,082</b>	<b>24,421</b>	<b>2</b>	<b>300,505</b>	<b>66,067</b>

Trust properties comprise primarily corps halls, divisional and Territorial Headquarters buildings and residential properties for active and retired officers.

Analysis of Tangible Fixed Asset Properties is restated, refer to note 31 Prior year adjustment.



Property Schemes are projects consisting of major repairs, refurbishment work, extensions which have been approved by Board together with an agreed funding package. They are predominantly of a capital nature and typically take over a year to complete. The schemes in progress consist of schemes that the relevant property project manager has confirmed as being incomplete at the financial yearend.

## 16. MOTOR VEHICLES AND EQUIPMENT

### (a) Consolidated

	Motor Vehicles £000	Office Equipment £000	Total £000
<b>Cost</b>			
Balance at 1 April 2023	2,776	37,473	40,249
Additions	3,291	11,316	14,607
Disposals	-	(2)	(2)
Balance at 31 March 2024	6,067	48,787	54,854
<b>Accumulated Depreciation</b>			
Balance at 1 April 2023	509	23,099	23,608
Charge for the year	908	3,852	4,760
Disposals	-	(2)	(2)
Balance at 31 March 2024	1,417	26,949	28,366
<b>Net Book Value at 31 March 2024</b>	<b>4,650</b>	<b>21,838</b>	<b>26,488</b>
<b>Net Book Value at 31 March 2023</b>	<b>2,267</b>	<b>14,375</b>	<b>16,642</b>

### (b) Trust

	Motor Vehicles £000	Office Equipment £000	Total £000
<b>Cost</b>			
Balance at 1 April 2023	942	6,762	7,704
Additions	59	5,478	5,537
Disposals	-	-	-
Balance at 31 March 2024	1,001	12,240	13,241
<b>Accumulated Depreciation</b>			
Balance at 1 April 2023	403	3,150	3,553
Charge for the year	156	1,271	1,427
Disposals	-	-	-
Balance at 31 March 2024	559	4,421	4,980
<b>Net Book Value at 31 March 2024</b>	<b>442</b>	<b>7,819</b>	<b>8,261</b>
<b>Net Book Value at 31 March 2023</b>	<b>539</b>	<b>3,612</b>	<b>4,151</b>

## 17. FIXED ASSET INVESTMENTS

### (a) Consolidated

	Investment Properties	Salvation Army Common Investment Funds		Unlisted Investments	Subsidiaries Listed Investments	Total
		Fund 1	Fund 2			
	£000	£000	£000	£000	£000	£000
Market Value as at 1 April 2023 (Restated)	69,705	5,794	216,430	9,467	1,683	303,079
Acquisitions	2,794	-	-	271	428	3,493
Gain/(Loss)	(589)	919	27,684	860	101	28,975
Disposals	(860)	-	-	-	(667)	(1,527)
<b>Market Value at 31 March 2024</b>	<b>71,050</b>	<b>6,713</b>	<b>244,114</b>	<b>10,598</b>	<b>1,545</b>	<b>334,020</b>
<b>Historical Cost at 31 March 2024</b>	<b>18,953</b>	<b>2,963</b>	<b>126,700</b>	<b>10,237</b>	<b>3,263</b>	<b>162,116</b>

(b) Trust	Investment Properties	Salvation Army Common Investment Funds		Unlisted Investments	Subsidiaries Listed Investments	Total
		Fund 1	Fund 2			
	£000	£000	£000	£000	£000	£000
Market Value as at 1 April 2023 (Restated)	69,705	5,794	216,430	9,467	4,967	306,363
Acquisitions	2,794	-	-	271	-	3,065
Gain/(Loss)	(589)	919	27,684	860	-	28,874
Disposals	(860)	-	-	-	-	(860)
<b>Market Value at 31 March 2024</b>	<b>71,050</b>	<b>6,713</b>	<b>244,114</b>	<b>10,598</b>	<b>4,967</b>	<b>337,442</b>
<b>Historical Cost at 31 March 2024</b>	<b>18,953</b>	<b>2,963</b>	<b>126,700</b>	<b>10,237</b>	<b>4,967</b>	<b>163,820</b>

The Group's property portfolio is reviewed annually to identify investment properties, which are those properties held to earn income or for capital appreciation rather than to be used for its charitable purposes. Properties no longer used for charitable purposes but retained until market conditions allow their disposal are not treated as investment properties, provided disposal is intended within a three-year window.

After initial recognition, investment property is measured at its fair value. The fair value of the investment property is determined by members of staff with relevant experience and qualifications. For residential properties, the desktop valuation is based on comparable properties in the local area. The data is collected from property portal sites like Rightmove and Zoopla and supported by data of sold and completed properties from HM Land Registry. A valuation by an independent valuer was not performed.

Unlisted Investments represent a 20% holding in William Leech (Investments) Limited. It is not considered to be an associated company and is valued in both the Trust and Consolidated Balance Sheets at share of underlying net assets which equates to its fair value.

	2024 £000	2023 £000
William Leech (Investments) Limited	10,596	9,465
Other	2	2
	<b>10,598</b>	<b>9,467</b>

Subsidiaries are accounted for at cost in the Trust Balance Sheet. The Consolidated Balance Sheet includes the subsidiaries' own listed investments.

### Common Investment Funds

The Salvation Army Common Investment Funds hold a wide range of investments. The principal categories of investment and the relevant percentages held at the year-end were as follows:

	Fund 1	Fund 2
Cash	3%	2%
UK Equities	15%	13%
UK Property Funds	0%	0%
Overseas Investments	82%	85%

Prior year Investment Properties are restated, refer to note 31 Prior year adjustment.

### 18. DEBTORS

	Consolidated		Trust	
	2024 £000	2023 £000	2024 £000	2023 £000
<b>Amounts due within one year</b>				
Connected Salvation Army Trusts and Companies	799	3,096	663	3,096
Amounts owed by group undertakings	-	-	8,301	6,018
Taxation recoverable	1,223	1,024	202	603
Trade Debtors	1,879	846	832	359
Prepayments and accrued income	80,633	58,313	76,077	54,007
Other Debtors	11,940	10,170	2,555	1,190
	<b>96,474</b>	<b>73,449</b>	<b>88,630</b>	<b>65,273</b>
<b>Amounts due over one year</b>				
Sale of Reliance Bank valued at NPV	2,578	2,892	2,578	2,892
	<b>99,052</b>	<b>76,341</b>	<b>91,208</b>	<b>68,165</b>

Included in accrued income above is an amount of £2,578k (2023: £2,892k) which is the deferred consideration due in connection with the sale of shares in Reliance Bank in 2018/19 and which is receivable after more than one year. As the proceeds will be received over an extended period of time, the deferred consideration has been discounted to the net present value, and the reduction in the debtor of £66k (2023: £48K) is the financing cost recognised in the SOFA for the current year.

Analysis of prior year Debtors is restated, refer to note 31 Prior year adjustment.

## 19. CREDITORS: amounts falling due within one year

Amounts due within one year	Consolidated		Trust	
	2024 £000	2023 £000	2024 £000	2023 £000
Bank Loans	23	28	23	28
Amounts owed to Connected Salvation Army Trusts	57,740	14,194	57,740	14,194
Amounts owed to group undertakings	-	-	-	-
Companies				
Accruals and deferred income	17,615	18,987	6,461	9,506
Trade Creditors	8,674	5,088	5,392	2,963
Other Creditors	653	1,850	284	1,067
	<b>84,705</b>	<b>40,147</b>	<b>69,900</b>	<b>27,758</b>

Included in amounts owed to connected Salvation Army Trusts is £35m bank deposit held on behalf of Social Work Trust.

## 20. CREDITORS: amounts falling due after one year

	Consolidated		Trust	
	2024 £000	2023 £000	2024 £000	2023 £000
Bank Loans (secured)	<b>309</b>	<b>389</b>	<b>309</b>	<b>389</b>

There are 6 loans in total placed with Reliance Bank, the length of loans range from 15 years to 25 years, the secured loans to the trust incur interest at 1.5% above the Reliance Bank base rate.

### Bank Loans

	Consolidated		Trust	
	2024 £000	2023 £000	2024 £000	2023 £000
<i>Repayable by instalments</i>				
Within one year	23	28	23	28
More than one year, less than five years	93	107	93	107
More than five years	217	282	217	282
	<b>333</b>	<b>417</b>	<b>333</b>	<b>417</b>

### Claims Provision

	Consolidated		Trust	
	2024 £000	2023 £000	2024 £000	2023 £000
Balance brought forward	7,115	9,332	-	-
Provision utilised	(5,910)	(8,981)	-	-
Provision released	742	(197)	-	-
Additional provision	4,665	6,961	-	-
	<b>6,612</b>	<b>7,115</b>	<b>-</b>	<b>-</b>

The above provisions wholly relate to activity from SAGIC, a wholly owned subsidiary of The Salvation Army Trust whose principal activity is transacting property insurance in the United Kingdom. SAGIC also provides home and contents insurance to officers, members and supporters of The Salvation Army as well as to the general public. As part of its insuring activity insurance claims are received and accounted for along claims handling expenses and settled throughout the year.

	Consolidated 2024 £'000	Parent 2024 £'000
Balance at 1 April 2023	4,754	37
Additions during the year	557	-
	5,311	37
Released during the year	(49)	(37)
<b>Balance at 31 March 2024</b>	<b>5,262</b>	<b>-</b>

£5.26m deferred income relates to SAGIC provision for unearned premiums.

## 21. ENDOWMENTS (Consolidated and Trust)

	Balance 1 April 2023 £000	Income £000	Expenditure £000	Transfers £000	Gains / (losses) £000	Balance 31 March 2024 £000
<b>Permanent Endowments</b>						
E.S. Brant	2,183	-	-	-	443	2,626
Sir James Reckitt Trust	841	-	-	-	104	945
W.J. Davis Trust	1,265	-	-	-	235	1,500
Other	1,464	-	-	-	137	1,601
	5,753	-	-	-	919	6,672
<b>Expendable Endowments</b>						
William Leech Fund	9,485	271	-	-	860	10,616
<b>Total</b>	<b>15,238</b>	<b>271</b>	<b>-</b>	<b>-</b>	<b>1,779</b>	<b>17,288</b>

The E.S. Brant Fund was formerly a separate Salvation Army Trust. Its purpose is evangelical work.

The Sir James Reckitt Trust was set up in 1916 for the benefit of the work of The Salvation Army in Hull. By administrative decision, the income is allocated as to 7/8ths for corps purposes and 1/8th for Men's Social Work.

The W.J. Davis Trust was set up in 1991 to support the work of the Midnight Patrol and the annual income is transferred to the Social Trust to fund this work.

The William Leech Fund was initially set up in 1955 with annual donations thereafter. It is represented by a 20% holding of shares in William Leech (Investments) Limited, with the other shares held equally by four other Christian charities.

Comparative	Balance 1 April 2022 £000	Income £000	Expenditure £000	Transfers £000	Gains / (losses) £000	Balance 31 March 2023 £000
<b>Permanent Endowments</b>						
E.S. Brant	2,105	-	-	-	78	2,183
Sir James Reckitt Trust	822	-	-	-	19	841
W.J. Davis Trust	1,224	-	-	-	41	1,265
Other	1,440	-	-	-	24	1,464
	5,591	-	-	-	162	5,753
<b>Expendable Endowments</b>						
William Leech Fund	10,754	251	-	-	(1,520)	9,485
<b>Total</b>	<b>16,345</b>	<b>251</b>	<b>-</b>	<b>-</b>	<b>(1,358)</b>	<b>15,238</b>

## 22. RESTRICTED PROPERTY FUND (Consolidated and Trust)

Funding of properties for charitable purposes

	Balance 1 April 2023	Income	Expenditure	Transfers	Gains / (Losses)	Balance 31 March 2024
	£000	£000	£000	£000	£000	£000
Consolidated and Trust	343,786	12,696	(25,411)	21,141	-	352,212

### Comparative

	Balance 1 April 2022	Income	Expenditure	Transfers	Gains / (Losses)	Balance 31 March 2023
	£000	£000	£000	£000	£000	£000
Consolidated and Trust	334,450	3,860	(25,641)	31,117	-	343,786

Analysis of Restricted Property Fund restated, refer to note 31 Prior year adjustment.

## 23. OTHER RESTRICTED FUNDS (Consolidated and Trust)

	Balance 1 April 2023	Income	Expenditure	Transfers	Gains / (Losses)	Balance 31 March 2024
	£000	£000	£000	£000	£000	£000
Corps funds	53,660	44,831	(40,241)	(2,882)	-	55,368
Legacy reserves	84,466	5,920	(728)	-	-	89,658
Trust funds	2,335	27	(355)	-	471	2,478
Specific donations	14,086	2,929	(5,697)	1,831	-	13,149
Consolidated and Trust	154,547	53,707	(47,021)	(1,051)	471	160,653

### Comparative

	Balance 1 April 2022	Income	Expenditure	Transfers	Gains / (Losses)	Balance 31 March 2023
	£000	£000	£000	£000	£000	£000
Corps funds	52,206	44,150	(43,819)	1,123	-	53,660
Legacy reserves	80,076	11,742	(5,200)	(2,152)	-	84,466
Trust funds	2,430	64	(191)	36	(4)	2,335
Specific donations	15,358	3,436	(4,394)	(314)	-	14,086
Consolidated and Trust	150,070	59,392	(53,604)	(1,307)	(4)	154,547

Prior Legacy reserves are restated, refer to note 31 Prior year adjustment.

## 24. UNRESTRICTED FUNDS (Consolidated and Trust)

		2024 £000	2023 £000
Designated Funds (i)		268,414	236,728
General Reserve (ii)		102,218	103,076
<b>Consolidated</b>		<b>370,632</b>	<b>339,804</b>

	Balance 1 April 2023 Restated £000	Income £000	Expenditure £000	Transfers £000	Gains / (Losses) £000	Balance 31 March 2024 £000
Property Purposes	58,342	1,517	(1,414)	2,977	-	61,422
Investment Property Unrealised Gains	70,297	-	-	-	(589)	69,708
Other Investments Unrealised Gains	81,322	-	-	(1)	27,213	108,534
Pension Reserve	-	-	-	-	-	-
Divisional Headquarters Reserves	5,879	228	(225)	206	-	6,088
Other	20,888	102	(2,048)	3,720	-	22,662
<b>Designated Funds (i)</b>	<b>236,728</b>	<b>1,847</b>	<b>(3,687)</b>	<b>6,902</b>	<b>26,624</b>	<b>268,414</b>
General Reserve (ii)	103,076	258,797	(232,764)	(26,992)	101	102,218
<b>Consolidated</b>	<b>339,804</b>	<b>260,644</b>	<b>(236,451)</b>	<b>(20,090)</b>	<b>26,725</b>	<b>370,632</b>

£21m transfers from unrestricted to restricted relates to property projects. Whilst some projects are funded by restricted sources such as legacies, most come from the designated property reserves. With several hundred projects ongoing, the 21m represents a net inflow of funding into projects compared to an outflow (sales projects) during the year.

### (i) Designated Funds

The Unrestricted Funds of The Salvation Army include the following designated reserves which have been set aside by the directors for specific purposes. Designated funds are kept under review by SATCO to ensure their purpose remains in the medium term.

- Property purposes: the reserve includes Property Sold Reserve where money is set aside to spend on future property projects determined by the directors, and the Major Component Replacements Reserve which holds funds required for upcoming major spends.
- Investment property unrealised gains: the reserve holds the value of unrealised gains / losses on investment property
- Other investments unrealised gains: the reserve holds the value of unrealised gains / losses on other investments separate unrecognised gains still subject to market risk.
- Divisional headquarters reserves: the reserves hold funds required for programmes and initiatives directed by the board for specific divisional headquarters use.
- Other: the reserves hold funds other than the above-mentioned purposes. These include £7.5m in respect of the Officers Pension Fund (2023:£2m), £7.3m provision against the, now closed, employees Defined Benefit scheme(2023:£7.3m, Corps Initiatives and training £5.2m (2023:£6.6m) and a Legal liability reserve £1.5m(2023:£1.5m).

(ii) **General Reserve**

This is required to fund the day-to-day needs of The Salvation Army.

**Comparative**

	2023	2022
	£000	£000
Designated Funds (i)	236,728	248,796
General Reserve (ii)	103,076	90,643
<b>Consolidated</b>	<b>339,804</b>	<b>339,439</b>

	Balance 1 April 2022	Income	Expenditure	Transfers	Gains / (Losses)	Balance 31 March 2023
	£000	£000	£000	£000	£000	£000
Property Purposes	69,345	-	(711)	(10,292)	-	58,342
Investment Property	69,089	-	-	539	669	70,297
Unrealised Gains						
Other Investments	82,955	-	-	-	(1,633)	81,322
Unrealised Gains						
Pension Reserve	4,647	-	(4,647)	-	-	-
Divisional Headquarters	6,564	443	(649)	(479)	-	5,879
Reserves						
Other	16,196		(1,391)	6,083	-	20,888
<b>Designated Funds (i)</b>	<b>248,796</b>	<b>443</b>	<b>(7,398)</b>	<b>(4,149)</b>	<b>(964)</b>	<b>236,728</b>
<b>General Reserve (ii)</b>	<b>90,643</b>	<b>223,753</b>	<b>(187,021)</b>	<b>(25,661)</b>	<b>1,362</b>	<b>103,076</b>
<b>Consolidated</b>	<b>339,439</b>	<b>224,196</b>	<b>(194,419)</b>	<b>(29,810)</b>	<b>398</b>	<b>339,804</b>

Prior year General and Designated Funds are restated, refer to note 31 Prior year adjustment.

**25. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS**

Fund Balances at 31 March 2024 are represented by:

	Endowment Funds £000	Restricted Funds Property £000	Other £000	Unrestricted Funds £000	Total Funds £000
Intangible assets	-	-	-	148	148
Fixed assets	-	352,212	-	64,631	416,843
Investments	17,288	-	102,346	214,386	334,020
Current assets	-	-	58,307	183,093	241,400
Current liabilities	-	-	-	(84,705)	(84,705)
Long-term liabilities	-	-	-	(6,921)	(6,921)
<b>Total Net Assets</b>	<b>17,288</b>	<b>352,212</b>	<b>160,653</b>	<b>370,632</b>	<b>900,785</b>



Fund Balances at 31 March 2023 are represented by:

	Endowment Funds	Restricted Funds Property	Other	Unrestricted Funds	Total Funds
	£000	£000	£000	£000	£000
Intangible assets	-	-	-	152	152
Fixed assets	-	343,786	-	31,899	375,685
Investments	15,238	-	99,628	188,213	303,079
Current assets	-	-	54,919	167,191	222,110
Current liabilities	-	-	-	(40,147)	(40,147)
Long-term liabilities	-	-	-	(7,504)	(7,504)
<b>Total Net Assets</b>	<b>15,238</b>	<b>343,786</b>	<b>154,547</b>	<b>339,804</b>	<b>853,375</b>

## 26. CAPITAL COMMITMENTS

The directors are continuing the process of refurbishing and developing Salvation Army properties. At the Balance Sheet date capital commitments both contracted for, and board approved not yet contracted for entered by The Salvation Army Trust in respect of property capital schemes amounted to £7.3m (2023: £38.6m).

## 27. OPERATING LEASE COMMITMENTS

As at 31 March 2024 the total commitments under non-cancellable operating leases on vehicles, equipment, land, and buildings, are as follows:

	2024		2023	
	Land and Buildings £000	Vehicles and Equipment £000	Land and Buildings £000	Vehicles and Equipment £000
Expiring within 1 year	6,776	274	6,722	335
Expiring between 2 and 5 years	12,455	4,794	13,136	2,901
Expiring in over 5 years	5,401	-	5,457	-
	<b>24,632</b>	<b>5,068</b>	<b>25,315</b>	<b>3,236</b>

Lease payments of £9,917k (2023: £9,816k) were charged to the Consolidated Statement of Financial Activities during the year.

## 28. OPERATING LEASE- CONTRACTED INCOME

As at 31 March 2024 the total contracted income under non-cancellable operating leases are as follows:

	2024	2023
	£000	£000
Expiring within 1 year	496	553
Expiring between 2 and 5 years	394	850
Expiring in over 5 years	13	53
	<b>903</b>	<b>1,456</b>

## 29. RELATED PARTY TRANSACTIONS

The Salvation Army Social Work Trust (registration number 215174) is a linked charity of the Salvation Army Trust, both trusts together representing the work of The Salvation Army across the UK.

The Salvation Army Trust supports the work of other connected Salvation Army trusts through the payment of grants and these are set out in Note 7. Grants of £2.4 million were paid to The Salvation Army International Trust and

overseas Salvation Army territories (2023: £0.8 million) and a grant of £29.7 million was paid to The Salvation Army Social Work Trust (2023: £22.4 million). There was no balance of grants payable/receivable between the Trusts at the year-end (2023: £0)

An overhead recharge of £10.8m (2023: £10.2m) was charged to The Salvation Army Social Work Trust during the year, representing that Trust's share of central overhead costs, specific to The Salvation Army Social Work Trust which were incurred by The Salvation Army Trust. The full amount of the overhead recharge of, £10.8m was outstanding at year end. In addition, recharges of £105k (2023: £85k) were charged to The Salvation Army Social Work Trust for hire of rooms at corps premises. Included in amounts owed to connected Salvation Army Trusts in Note 19 is £35m bank deposit held on behalf of Social Work Trust.

The Salvation Army General Insurance Corporation Ltd (registered no 101071) provided insurance to the value of £3.6m (2023: £3.4m)

The Salvation Army Trading Company Ltd (registered no 02605817) exists as the trading arm of the Salvation Army Trust. It is 100% owned subsidiary. Its primary purpose is to undertake retail sales of second-hand goods i.e., the reuse and recycling of donated clothing and other household items through 240 charity shops and donation centres nationwide. It also supports the SP&S Division which accommodates two areas in turn - SP&S Services and SP&S Music. These work-streams focus on supplying The Salvation Army in the UK and internationally, as well as market-leading publications, recordings, and streaming services. During the year, The Salvation Army Trust received £1.3m in Gift Aid (2023: £4.8m), other receipts included £390k relating to donations and other income. The Salvation Army Trusts made £1.4m (2023: £1.1m) relating to a suite of payments including a management charge. SAT purchased literature (periodicals) £702k (2023: £597k) and Uniforms £126k (2023: £128k) of which £345k was outstanding at year end. Included in amounts owed by group undertakings in Note 18 is £8.3m due from SATCoL at year end.

The Salvation Army International Trust (registration number 1000566) exists to further the work of The Salvation Army and of its International Headquarters (IHQ). The operation of IHQ is therefore an integral part of the work of the Trust. IHQ is responsible for coordinating the international work and overseeing strategy. The Salvation Army is, for administrative purposes, divided into autonomous territories (generally by region or country). Each territory is governed, through local registration(s), in accordance with the applicable local laws, and the Trust works with and through these separate legal entities. However, The Salvation Army remains under the oversight, direction, and control of the General of The Salvation Army, as set out in greater detail in The Salvation Army Act 1980. The work of The Salvation Army in the United Kingdom and the Republic of Ireland is directed by the United Kingdom and Ireland Territory, with resources provided through trusts administered by The Salvation Army Trustee Company. The two principal trusts of this territory are The Salvation Army Trust and The Salvation Army Social Work Trust.

The Salvation Army Trust uses the banking services of Reliance Bank Limited, which is a subsidiary of The Salvation Army International Trust. At the year-end, The Salvation Army Trust held balances of £95.0 million with Reliance Bank (2023: £99.5 million). Interest was earned on deposit balances on a normal commercial basis. Included in accrued income (Note 18) is an amount of £2,578k (2023: £2,892k) which is the deferred consideration due in connection with the sale of shares in Reliance Bank in 2018/19 and which is receivable after more than one year.

Trustee Expenses - £nil for both 2023 and 2024. (see note 10)

Details of the remuneration and expenses paid to the Key Management Personnel and their close families are included in note 11.

### 30. RECONCILIATION OF NET MOVEMENT OF FUNDS TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2024 £000	2023 £000
<b>Net Movement in Funds</b>	47,410	13,071
(Gains)/Losses on Investments	(28,975)	964
Depreciation: Properties	8,565	8,665
Property schemes in progress write-off	12,494	8,333
Depreciation: Motor Vehicles and Equipment	4,760	2,952
Amortisation of Goodwill	148	160
Gain on Disposal of Properties	(18,338)	(12,681)
Investment Income	(12,529)	(8,873)
Decrease in Stocks	111	196
(Increase)/Decrease in Debtors	(22,711)	8,817
Increase/(Decrease) in Creditors	44,478	1,333
Increase/(Decrease) in Provisions	419	2,217
	(12,416)	7,649
<b>Net Cash Inflow from Operating Activities</b>	<b>34,994</b>	<b>20,720</b>

### 31. PRIOR YEAR ADJUSTMENT

	01-Apr-22 £000	31-Mar-23 £000
<b>Reconciliation of funds</b>		
Funds as previously stated	775,676	785,804
Revaluation of Investment Properties (a)	43,561	43,075
Add back depreciation (a)	324	324
Legacies accruals (b)	20,743	27,294
Property schemes in progress (c)	-	(3,122)
	<b>840,304</b>	<b>853,375</b>
<b>Reconciliation of 2023 SOFA</b>		
2023 as previously stated		10,128
(Loss) on revaluation (a)		(486)
Legacy accruals (b)		6,551
Property schemes in progress (c)		(3,122)
<b>2023 total as restated</b>		<b>13,071</b>

The 2023 results have been restated as follows adjustments: -

- a) Investment property re-classification: the Salvation Army Trust accounts for investment property as set out in accounting policy 2i. A detailed review of property records found a number of additional properties that met the criteria of an investment property as set out in our accounting policy. A number of these properties met the criteria in prior years and therefore a prior period adjustment has been applied to correct the brought forward position for 2023 and 2024. The net book value of the investment properties has been transferred at the opening position in 2023 from fixed assets totalling £10.2m. In addition, these investment properties have been revalued at their fair value using relevant indices and property price data to estimate the value of these properties at the opening position for

2023, resulting in an increase of £43.6m. The final restated value of investment properties at the opening position for 2023 is now £68.6m, an increase of £53.7m from the opening balance position previously reported. These changes are reflected in notes 8, 15, 17 and 22.

- b) The Salvation Army Trust accounts for legacies as set out in accounting policy 2f. A review of the underlying data contained in the CRM system that informs the legacy income recognised in the accounts contained incomplete data. In addition, some legacies had been excluded from recognition due to an incorrect application of the accounting policy. After both issues were corrected, a re-assessment of the income entitlement of each legacy on a case-by-case basis was performed noting a number of legacies had met the criteria for recognition in earlier financial years. Therefore, a prior period adjustment has been applied to correct the brought forward positions for 2023 and 2024 Legacy income. Legacies that should have been recognised prior to 2023 totalled £20,743k, and have been added to the 2023 brought forward position. Additional legacies of £6,551K have been recognised in 2023, increasing income to £69,375K from £69,304. The resulting increase in Legacy reserves and balance sheet of £6,551K and £20,743k is captured in notes 18, 23 and 24.
- c) Following a review of costs included within Property Schemes In Progress, £3,122k was identified as cyclical maintenance work undertaken in the prior year which does not meet the definition of Property Schemes in Progress. As these costs are not capital expenditure they have been reclassified as revenue expenditure in the prior period. These costs have been written off as part of the prior year adjustment and corrected within Note 8 and 24.
- d) The Salvation Army Trust has two trading subsidiaries. No consolidation adjustment was included in 2023 to remove intercompany trading contained in the Group Statement of Financial Activities. Subsequently, Trading Income was reduced by £4,200K to reflect inter-group trading between the parent company and subsidiaries SAGIC (£3,200K) and SATCoL (£800K). Costs were correspondingly reduced by £4,200 with no overall change in the results. The changes were reflected on the face of the SOFA, Note 5 and Note 8.
- e) Other income was incorrectly netted off against the associated costs in 2023. This income has now been grossed up from £2,448K to 7,156K in the 2023 comparative of these accounts as follows:

i.	Event income Grossed up	£1,236k	
ii.	Rental portfolio income grossed up	£5,319k	
iii.	Transfer to Investment Property	(£1,847)k	(f) below

The income was grossed up on the face of the SOFA and costs increased by £4,708K in Note 8 with no overall change in the reported result.

- f) Investment income in the 2023 comparative was increased by £1,847k from £3,554k to £5,401k. This is to reflect the income from investment properties reclassified in 2023 (see point a) that had been recorded as Mission Property rather than Investment Property in 2023. The adjustments are reflected in Notes 5 and 8.

### 32. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITY

As required by FRS 102 the SOFA set out below is the full analysis for the 2023 comparative.

	Endowment £000	Restricted £000	Unrestricted £000	2023 £000
<b>INCOME AND ENDOWMENTS FROM</b>				
<b>Donations, Legacies and Grants</b>				
Legacies	-	11,742	57,562	69,304
Donations — Public	-	11,383	60,179	71,562
Donations — Members	-	17,586	142	17,728
Grants	251	3,047	86	3,384
<b>Trading Activities</b>	-	12,644	89,074	101,718
<b>Investments</b>	-	1,121	7,753	8,874
<b>Other</b>				
Gain on disposal of property	-	3,281	9,400	12,681
Other income	-	2,448	-	2,448
<b>Total Income</b>	<b>251</b>	<b>63,252</b>	<b>224,196</b>	<b>287,699</b>
<b>EXPENDITURE</b>				
<b>Raising Funds</b>				
Costs of raising donations, legacies, and grants	-	53	15,528	15,581
Costs of trading activities	-	7,023	88,057	95,080
	-	7,076	103,585	110,661
<b>Charitable Activities</b>				
Church and Evangelism Programmes	-	27,351	26,171	53,522
Community Programmes	-	40,732	29,448	70,180
International Programmes	-	4,067	3,119	7,186
Training Programmes	-	19	7,090	7,109
Youth and Young People Programmes	-	-	2,585	2,585
Grant to the Salvation Army Social Work Trust	-	-	22,373	22,373
	-	72,169	90,786	162,955
<b>Financing Costs</b>	-	-	48	48
-	-	-	48	48
<b>Total Expenditure</b>	<b>-</b>	<b>79,245</b>	<b>194,419</b>	<b>273,664</b>
Gains/(Losses) on Investments	(1,358)	(4)	398	(964)
<b>Net Income/(Expenditure)</b>	<b>(1,107)</b>	<b>(15,997)</b>	<b>30,175</b>	<b>13,071</b>

Transfer between funds	-	29,810	(29,810)	-
<b>NET MOVEMENT IN FUNDS</b>	<b>(1,107)</b>	<b>13,813</b>	<b>365</b>	<b>13,071</b>
Fund balances brought forward	16,345	484,520	339,439	840,304
<b>Fund balances carried forward at 31 March 2023</b>	<b>15,238</b>	<b>498,333</b>	<b>339,804</b>	<b>853,375</b>