



TRUSTEES' REPORT & FINANCIAL STATEMENTS 2025



SAMARITAN'S PURSE INTERNATIONAL LIMITED
COMPANY REGISTRATION NUMBER 02462257

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CHARITABLE COMPANY INFORMATION

TRUSTEES

Mr P. Saber (Chair)
Mr D. C. Allen (Retired May 2025)
Mr D. E. Beroth
Mr E. Graham
Mr S. P. Herbert
Mr M. Littlejohn
Ms D. Pierce
Mr J. T. Arnot (Appointed May, 2025)

EXECUTIVE DIRECTOR

Mr D. Zeidan (Until July, 2025)

COMPANY SECRETARY

Mrs E. V. Iwu

COMPANY REGISTRATION NUMBER

02462257

CHARITY REGISTRATION NUMBERS

1001349 and SC039251

PRINCIPAL ADDRESS & REGISTERED OFFICE

6100 Richardson Way,
Crosspoint Business Park,
Coventry, CV2 2TA

AUDITORS

Forvis Mazars LLP
2 Chamberlain Square,
Birmingham, B3 3AX

BANKERS

Barclays Bank PLC
1 Churchill Place, Level 27,
London, E14 5HP

SOLICITORS

Bates Wells
10 Queen Street Place,
London, EC4R 1BE

In this report, Samaritan's Purse International Ltd, the Charity, is referred to as SPI. The global network of Samaritan's Purse including all affiliate offices and field offices is referred to as Samaritan's Purse. The international head office, based in Boone, North Carolina, is referred to as IHQ. Where relevant, a specific office of the global network is referenced using that office's location.

TRUSTEES' REPORT

The trustees, who act as directors for the purposes of company law, present their report and financial statements for the year ended 31st March 2025, which have been prepared in accordance with the Financial Reporting Standard FRS102 and the associated Charity Statement of Recommended Practice 2019.

Strategic Report Purpose, Activities, Achievements and Performance Objects and Principal Activities

In accordance with the Memorandum and Articles of Association, charitable objects of Samaritan's Purse are:

- the alleviation of poverty by meeting the spiritual and physical needs of people who are victims of war, poverty, natural disasters, disease, and famine with the purpose of sharing God's love through his Son, Jesus Christ;
- and the advancement of religion by promoting the Gospel of Lord Jesus Christ around the world.

Samaritan's Purse's mission statement sets out who we are and what we are trying to achieve in the long term and globally, and is shared by all of the Samaritan's Purse offices across the world.

Samaritan's Purse is a non-profit, Christian organisation providing church support and emergency relief and development assistance to suffering people around the world. The aid and assistance are given without regard to the race, creed, gender, religion or ethnicity of the beneficiaries.

Samaritan's Purse International Ltd (SPI) is a legal entity in the UK, and is part of a global network of international offices based in the USA, UK, Canada, Australia, Korea and Germany, as well as field offices in over 15 countries. In fulfilling this mission statement and contributing to its fulfilment globally, Samaritan's Purse International Ltd focuses its resources in such ways that contribute, and are integral to, the global efforts of the wider Samaritan's Purse family.

- Our emergency relief programmes provide desperately needed physical and spiritual relief to victims of natural disaster, war, disease and famine. As we offer food, water and temporary shelter, we meet critical needs and give people a chance to rebuild their lives.
- Our international programmes involve long term development and mission activities.
- Our development programmes work in partnership with the local church to help families break the cycle of poverty and give them hope for a better tomorrow.
- Our mission activities include Operation Christmas Child (OCC) and The Greatest Journey (TGJ). These provide practical tools for churches to reach out to their communities.

EMERGENCY RELIEF — INTERNATIONAL DISASTER RESPONSE (IDR) PROGRAMMES



When an earthquake rocked Myanmar, Samaritan's Purse quickly travelled there to establish an Emergency Field Hospital to help the local hospitals treat their wounded.

Samaritan's Purse International's global programmes aim to meet the critical needs of victims of war, poverty, famine, disease, and natural disaster while sharing the Good News of Jesus Christ. These programmes comprise emergency relief efforts, community development projects, short-term medical missions,

and the deployment of disaster response specialists on short-term assignments to offer direct assistance. These projects are delivered through our staff and disaster response roster, through Samaritan's Purse field teams in project countries, and through local partner organisations.

INTERNATIONAL PROGRAMMES



Sudanese people
receive food packages
from Samaritan's Purse

A major focus in 2024/25 was providing support for those affected by conflict, in particular, in Haiti, Sudan, Israel, Gaza, and Ukraine. Additionally, Samaritan's Purse continued to respond to protracted crises while also supporting community development through WASH projects, savings groups, livelihoods, livestock, and medical/health programmes. Over the past year, SPI supported 28 international projects in 21 countries: Afghanistan, Cambodia, Democratic

Republic of the Congo (DRC), Ethiopia, Iraq, Liberia, Moldova, Mongolia, Nepal, Pakistan, Poland, South Sudan, Spain, Sudan, Sri Lanka, Syria, Turkey, Ukraine, Vietnam, Yemen, and Zambia. All assistance, whether developmental or emergency relief, is given without prejudice and irrespective of background, religion, political affiliation, gender, sexual orientation, age, or ethnicity.

EMERGENCY RELIEF FOR SUDDEN ONSET CRISES

TURKEY EARTHQUAKE RESPONSE



After back-to-back earthquakes rocked Turkey and Syria killing tens of thousands and wounding over one hundred thousand more, Samaritan's Purse responded immediately with relief supplies and an Emergency Field Hospital to aid survivors.

EMERGENCY RELIEF FOR SUDDEN NATURAL DISASTERS

SUDAN

The remote region of Kordofan, Sudan, swelled in population after conflict broke out in the country in 2023. This deeply impoverished area saw an influx of 700,000 internally displaced people looking for refuge. This, combined with a harvest devastated by drought and locusts caused a severe food crisis.

With a field office in South Sudan, SPI had unique access to help these people in Jesus' Name. Our teams rushed convoys of food into the region to help families survive the desperate food shortages. Families were given baskets full of corn, oil, beans, and salt to sustain them through the rainy season. Additionally, we provided special nutrient-packed peanut paste for children, who suffer the most severe consequences of prolonged malnutrition.

In total, Samaritan's Purse International delivered 12,000 tonnes of food, 37 tonnes of nutrition commodities, 11,292 medical consultations, and 6,070 shelter kits. A borehole was also drilled to supply clean water. The UK office sent three Disaster Assistance Response Team (DART) members to contribute to this effort, as well as funds raised from an emergency appeal. In addition, emergency relief funding of £60,000 was secured from the Guernsey Overseas Aid & Development Commission that went towards this work.



Sudanese people receive food packages from Samaritan's Purse

"Carry each other's burdens, and in this way you will fulfill the law of Christ."

GALATIANS 6:2

ISRAEL/GAZA

The Hamas-Israeli conflict has left many homes in ruins, and civilians, including children, lacking shelter and other basic necessities. The lack of sanitation in overcrowded displacement camps has made thousands vulnerable to the elements and the spread of disease.

In June, 6,000 hygiene kits were shipped from our National Ministry Centre (NMC) in Coventry, to a partner in Gaza. Each kit contained soap, laundry soap, shampoo, sanitary towels, flannel, toothpaste,

hairbrush, comb, single use razor, toothbrushes, and a bag. In coordination with IHQ, SP Cyrus, and SP Israel, the kits successfully reached the partner for distribution early July, where they helped meet hygiene and sanitation needs, and restored dignity to recipients.

Following this, 1,500 shelter kits were packed at the NMC and shipped to Gaza in early August. These kits met practical needs by providing tools and supplies that offered the most vulnerable some respite

from the elements and demonstrated that God had not forgotten them. Each kit comprised of 2 x blue tarpaulins (6m x 5m), 1 x clear tarpaulin (6m x 5m), 50m duct tape, 20m rope, and a solar lamp contained in a holdall bag.

HAITI

Port-au-Prince has been experiencing an escalation of armed gang violence, forcing people to flee from their homes, displacing an estimated 17,500 people. Samaritan's Purse Haiti collaborated with church partners by ministering to 3,500 households at 17 sites with water, food, and hygiene kits and septic tank cleaning.

ISRAEL/GAZA RESPONSE



NATURAL DISASTERS

In July, Category 5 Hurricane Beryl caused devastation across islands in the south-eastern Caribbean. Grenada's Carriacou Island suffered a direct hit, and many of its families are without homes, food, running water, or electricity. Less than 24 hours after the hurricane made landfall, Samaritan's Purse International began airlifting life-saving supplies and disaster response specialists to help the survivors. Several airlifts took place, and our teams on the ground (including three UK DART members) were able to distribute emergency shelter materials, solar lights, food, and clean water. Within a week we airlifted in an Emergency Field Hospital to care for the injured and sick.

EMERGENCY RELIEF FOR PROTRACTED CRISES

Samaritan's Purse International continues its support for several ongoing needs:

AFGHANISTAN

Samaritan's Purse provided food and cash aid for displaced Afghans who had to flee to Pakistan. Education and livelihood support continued for girls and low-income women.

SRI LANKA

Educational scholarships were continued for children who were injured or who lost family members in the Easter 2019 bombing. Monthly financial grants have helped these children stay in school, meet basic needs like nutrition and medical support, and improve their physical development and future opportunities. We praise God that this project was able to support 27 children as well as their families.

UKRAINE

In response to the ongoing conflict in Ukraine, Samaritan's Purse continues to meet physical and spiritual needs of those still living in Ukraine. Our Mobile Medical Unit (MMU) brought much-needed medical care to areas of Ukraine that have lost this basic necessity due to the war. In coordination with the local church, the Ministry of Health, and the health cluster, the MMU focused on treating the needs of those most at risk, including children, pregnant women, the elderly, those with disabilities, and single females.

We also continue to support local partners in neighbouring countries who are meeting the needs of Ukrainian refugees who have fled to surrounding areas. Through partners in Moldova, Poland, and Spain, approximately 1,500 refugees were supported through the provision of food, housing, childcare, and summer camps that include Bible messages and Christian songs, as well as sports and games.

YEMEN

Following the completion of the Health Clinic built last year, we are working with local partners to support the provision of essential health services such as medical consultations, treatment of communicable and non-communicable diseases, childhood care and immunisations, nutrition services, pharmaceutical and supply chain management, and health education. Additionally, acute malnutrition screening was conducted by trained community health workers.

We also supported a pilot scheme to identify and support the cardiac surgery of one Yemeni child through pre-and post-operation tests, consultations, surgery, medication, and transport to the surgery location in Egypt.

ETHIOPIA

The Koshe landfill of Addis Ababa is the city's garbage dump, and the name means "dirty" in Amharic. It is home to hundreds of people who survive in extreme poverty as scavengers selling materials they recover from the waste. Several settlements include primarily children, youth, and women, who collect garbage cans and plastic containers. They have poor access to food, shelter, potable water, hygiene, and sanitation facilities. The residents attempt to raise cabbages in filthy and dirty soil, which in turn causes many health problems. The area is polluted, unprotected, and poses several risks.

Through a local partner, we are supporting the provision of hot meals for 100 women and children, potable water, latrines and showers for 2,000 people, economic empowerment for 100 women and youth, engagement with the local church, and the Gospel being shared throughout the community.





CAMBODIA

COMMUNITY DEVELOPMENT THROUGH CHURCH-BASED PROGRAMMING

Through church partnerships, SPI were able to fully or partially fund Water, Sanitation, and Hygiene (WASH) projects, Construction, and Livelihoods projects that sought to meet the needs of vulnerable communities around the world.

LIVELIHOODS

The Livelihoods programme in Zambia started in 2017 finished this year. It began with the aim of helping participating churches raise quality of life among vulnerable adults and children in their local communities. Now that it's finished, it has supported more than 3,500 women through 150 Women-only Savings Groups. These groups are supported by a Church Cooperatives and a Federation that we formed to help sustain these groups. We also delivered additional training in disaster response and advocacy.

In Syria, SPI is providing business training and grants to 31 vulnerable owners of start-up or expanding small businesses, as well as training, apprenticeships and start up kits to 51 at risk youth for improved employability and business startups. The programme integrates Christian values, concepts, biblical stories, prayers, and even gospel messages, particularly through life skills training and group-based and individual counselling support for the apprentices. Many beneficiaries who have deep trauma, hurt, and personal problems experience transformation through the program's use of the Healing Wounds curriculum. Strong relationships are formed, providing opportunities for Christian witness both during and after formal training sessions. We implemented livelihoods programmes in the Middle East that include women's value-added groups, business cash grants, agroforestry, livestock management, and beekeeping, as well

as addressing livelihoods, shelter, mental health, and ministry support. In Nepal, we created a repair and management centre in Nepal to increase wheelchair access for physically impaired individuals, as well as helping locals in the Upper Dolpa region become self-sustaining and escape poverty through the provision of goats, training, and shelter resources.

We are also working with a local NGO in Mongolia to improve food security and disaster resilience for 180 herder households through vegetable and hay farming training and opportunities.

CLEAN WATER

Samaritan's Purse supported six Water, Sanitation, and Hygiene (WASH) projects that continue to be an effective way of supporting vulnerable communities. The projects are supplying safe water and reducing water borne illnesses in the DRC, Nepal, Yemen, Thailand, and Cambodia.

In the DRC, Samaritan's Purse is providing access to safe water, as well as constructing/rehabilitating latrines, showers, and waste areas. This work is joint funded by Guernsey Overseas Aid and Development and is reducing the rate of waterborne and hospital-acquired diseases in the area. Health committees are being established to maintain and manage WASH facilities. We are also providing community-led total sanitation (CLTS) trainings and hygiene education that, alongside the supply of clean water, are decreasing WASH-related disease

rates in the community. Our goal is to serve more than 67,000 beneficiaries through this project. In Yemen, we carried out a multi-sectoral programme that aimed to improve the health and economic wellbeing for water-vulnerable populations by providing access to safe, reliable, and affordable water, improving sanitation facilities, and promoting healthy hygiene practices. This includes the installation of pipe networks to supply water to the targeted communities, as well as training committees on operation and maintenance of the systems to ensure longevity. The increased access to safe drinking water, improved sanitation facilities, and promotion of good hygiene practices provide health benefits as well as a positive economic impact by reducing the cost of water and decreasing the time spent on water collection.

CONSTRUCTION

We have also supported the construction of two safe and child-friendly primary schools, to help address the issue of vulnerability and unsafe migration in the country. Together, these two schools accommodate 623 students. Alongside the construction, staff receive training in construction monitoring, facility maintenance, WASH, and Menstrual Hygiene Management (MHM). The project also includes the provision of educational materials, drilling a borehole, installing a slow sand filter, and constructing latrines, handwashing stations, and an incinerator, to ensure good hygiene for the children and staff.

SHORT-TERM MEDICAL MISSIONS

MONGOLIA - CHILDREN'S HEART PROJECT

Samaritan's Purse supported three short-term medical mission programmes during the 2024/25 year. Funding was provided to support cleft lip and cleft palate missions providing surgery for up to 100 individuals in the Democratic Republic of the Congo, as well as support for eye

cataract surgeries in Liberia for up to 480 patients who would otherwise not have access to this treatment. In Mongolia, we also provided support for children to receive life-saving surgeries for congenital heart defects.

We also supported a long-term medical programme providing life-saving surgeries and medical care to children with congenital heart defects or other disabilities who live in remote areas of Nepal—where there isn't access to advanced medical care. This project will facilitate treatment for 420 children

and their caregivers over the next two years, including 120 heart patients, 100 cleft lip/palate patients, and 200 rehabilitation patients. In a culture that often views disability as karma, this project demonstrates Christ's love and mercy to the disadvantaged through comprehensive care and a Christian environment.



MISSIONAL ACTIVITIES

OPERATION CHRISTMAS CHILD

In 2024/2025, generous supporters across the UK donated 241,015 shoebox gifts through Operation Christmas Child—an increase of 1.4% compared to the previous year. Notably, ‘traditional’ shoeboxes packed by UK supporters rose by 4.5% (9,443 more shoeboxes), marking the first growth in this category in four years. However, donations through ‘Build a Shoebox Online’ (BASBO) declined by 23% to 20,978. Despite a refreshed BASBO presentation on the SPI website that was well-received, the wider marketing efforts resulted in fewer donations.

Given the ongoing cost-of-living challenges and global uncertainties, this overall growth is a remarkable outcome. It reflects the dedicated efforts of our Operation Christmas Child (OCC) field team—seven regional managers and 115 Connect volunteers—who focused on engaging new and lapsed churches while strengthening relationships with existing partners. This year, 210 new or previously lapsed churches participated, contributing to a total of 2,487 churches of various denominations making shoebox gifts or financial donations—a 24% increase from 2,008 in 2023. However, we note that there was a more concerted effort was made to capture more data in 2024. Another key factor in shoebox



ROMANIA - OPERATION CHRISTMAS CHILD

generation was that ministry, church, and group leaders that visited the excellent and well-organised facilities at the National Ministry Centre were positively influenced to engage their groups in OCC.

Schools, from infant to university level, also played a key role, with 405 schools contributing shoebox gifts or financial donations (up 35% from 321), alongside 632 community groups (up 119% from 289). 2023 data collection data was incomplete, so these 2024 figures provide an accurate baseline going forward.

During National Collection Week (11–18 November 2024), 837 Drop-off Locations received shoebox gifts. This included 335 church collection centres committed to sharing the vision of OCC with donors as they drop off their shoeboxes. 100 of these churches participated in this way

for the first time in 2024. Collections were then arranged by 59 volunteers who coordinated 232 volunteer drivers to transport shoeboxes to two major processing centres in Coventry and Tonbridge that operated for four weeks and three weeks respectively and a further five pop-up processing centres that ran for just one week each. A highlight was new partnerships with major churches in Leeds (North Church) and Scotland (Glasgow Elim) to process shoeboxes. Additionally, the NMC also fulfilled all online shoebox gifts.

An overall total of 3,952 volunteers either checked and exported the shoebox gifts, or made up the BASBO boxes, in a processing season that was largely completed by 13 December. This volunteer figure represents a 9% increase compared to last year (3,625), and



WEST AFRICA - OPERATION CHRISTMAS CHILD



processing sessions were fully booked in Cardiff, Northern Ireland, Preston, and Tonbridge.

The pop-up processing centres continued to be effective in offering volunteer experiences to a greater number of supporters—particularly those who live further away from the main centres. Located in key supporting churches, the pop-ups helped mobilise new donors and leader volunteers with a view to encourage them to travel further to a main processing centre in future. Pop-ups also continued to facilitate a national identity for OCC in Northern Ireland, Scotland and Wales. All this continues to lay effective foundations for further growth in 2025.

Engagement by our OCC field ministry staff and Connect Volunteers was instrumental in the increased involvement of churches and groups., with connections made to 1,990 lapsed or prospective donor organisations, including 1,500 churches—a 60% increase in church outreach. Support calls or visits reached 2,446 organisations, including 1,901 active churches—an 18% increase. The increased involvement of churches and groups was directly influenced by the engagement activities of OCC field ministry staff and Connect Volunteers. They connected with 1,990 lapsed or prospective donor organisations, including 1,500 churches—a 60% increase on church contacts compared to 2023. For organisations who already participate in OCC, they completed support calls or visits to encourage their continued involvement—reaching 2,446 organisations, including 1,901 active churches (an 18% increase on 2023). As part of these engagement efforts, staff and Connect Volunteers hosted 21

Project Leader Workshops across the UK in September, equipping OCC advocates to inspire greater support within their churches and groups.

Additionally, OCC was promoted at multiple large-scale events, including the Billy Graham Evangelistic Association's God Loves You Tour with Franklin Graham in Birmingham and Glasgow in June 2024. OCC also had an exhibition team and connected with leaders at the annual national conferences and separate global mission conferences of Assemblies of God, Elim UK, Elim Northern Ireland, and New Testament Church of God, as well as at the Christian Resources Exhibition (Milton Keynes).

The mission of Operation Christmas Child is to share God's love in a tangible way with children in need around the world, and together with the local church worldwide, to spread the Good News of Jesus Christ. Shoebox gifts collected in the UK in 2024/2025 were exported and reached children in ten countries: Albania, Bosnia, Malawi (for the first time), Moldova, Nigeria, Serbia, Ukraine, and three other countries in Eastern Europe, Central Asia, and Western Africa respectively, that cannot be named for security reasons.

Shoebox gifts are distributed through a network of trained ministry partners who work with local churches. Together, they identify children in need and organise community outreach events at which shoebox gifts are given out.

FINANCE REVIEW

We remain very grateful to our faithful supporter base, including those who support by way of volunteering, that have continued to pray and donate their time and money despite the ongoing economic and regulatory challenges. Without this ongoing support we would not be able to continue our work around the world and see the positive impact that is being made.

Income decreased by 15% to £10.66m (2024: £12.51m). This was largely due to the reduction in grant income towards capital expenditure and reduced donor response to a fundraising effort. Gifts in kind income decreased to £4.59m (2024: £4.89m) and underlying cash donations and legacies decreased to £3.98m (2024: £3.99m).

Notwithstanding the reduction in income levels, expenditure decreased by 0.3% to £9.63m (2024: £9.66m). Spending on charitable activities was £8.77m (2024: £8.62m) being 91% of total spend. At the end of the year, total funds stood at £8,565k (2024: £7,540k), of which £6.64m (2024: £5.5m) was unrestricted and undesignated. Full details of the financial activities are given in the attached financial statements.

RESERVES

The trustees have set a minimum free general reserves limit of between 60- and 90-days' current year's cash expenses, excluding grant funding where contracts have been signed and associated income assured. The required range, using the approved budget for the year to March 2026, is £572k to £857k. The year-end balance was £4.71m which is above the required limit. The limit has also been exceeded primarily due to the timing of the disposal of an asset held for sale. The proceeds from the sale of the asset will be invested in medium to long term investment assets and the proceeds used in furtherance of the charity's purposes. The limit has also been exceeded due to the receipt of grant income in the previous year. This income is used to fund capital projects for the benefit the charity.

At the end of the year, the designated reserves were £1,925k (2024: £2,226k). This balance represents the net book value of fixed assets held by the Charity. These assets will continue to be held by the Charity for charitable purposes for the foreseeable future.

Restricted reserves were £1,926k (2024: £2,035k) which represent the unspent balances of donations and grants given for specific purposes. These balances will be drawn down in the coming year in a manner that both meets programmatic requirements in the various field offices we support and that is in accordance with the donor's wishes.

INVESTMENTS

Any short-term surplus cash is invested in interest bearing accounts. This is reviewed by the trustees.



USE OF VOLUNTEERS

Samaritan's Purse was supported by a significant team of volunteers, who are viewed as essential partners working across all areas of its charitable activities during the year, performing a number of valuable administrative and support roles. In particular, many of these roles are in support of the OCC programme. In accordance with the SORP, no monetary value has been attributed to their work. The tasks undertaken would, if not performed by volunteers, require the employment of paid personnel. We

are incredibly grateful for the support of volunteers who enable monetary donations to go further and enhance both the reach and impact of the ministry by their presence and service.

In addition to the dedicated team of 115 year-round volunteers, an estimated 5,750 people volunteered during the peak time of OCC (based on: 3,952 volunteers in processing centres, 59 collections coordinators, 232 drivers, and 1,507

Drop-off Location leaders). We also have a team of volunteers that support basic administration, communications, and fundraising activities in the head office. The time given by these volunteers is extremely valuable in helping us achieve our objectives and in reducing costs in their respective areas.

PHILIPPINES - THE GREATEST JOURNEY





GRENADA - INTERNATIONAL CRISIS RESPONSE



FUTURE STRATEGY AND VISION

Samaritan's Purse was able to respond to several major emergencies in the past year, including the ongoing conflict in Ukraine, the civil war and ensuing famine in Sudan, and the crisis in the Middle East. The organisation continues to grow as an international leader in the provision of aid to those affected by war, poverty, natural disasters, disease, and famine, as exemplified by the large-scale responses to these crises.

In 2025, Samaritan's Purse will continue to champion the local church in the UK and abroad through all of its activities, as well as through its passionate proclamation and demonstration of the Gospel. Our goal is to follow Christ's example and boldly demonstrate God's love to those in desperate need around the world, to those who, like the wounded traveller in the parable of the Good Samaritan, lie forsaken "on the side of the road" (Luke 10:25-37).

It's our vision to see transformation:

- Of individuals through life-saving relief aid and the knowledge of God's redemptive love.
- Of families through our development projects in Africa, the Middle East, and Asia which increase economic and health security through the provision of water and livelihood projects.
- Of communities through the resourcing of local churches to share the Gospel in word and deed.

With boldness:

- We will go to difficult places to assist those who are facing the effects of war, famine, poverty, and disease.
- We will expand our medical capacity to increase the impact we have through our Emergency Field Hospitals. This capacity includes the recruitment and training of medical staff and the provision of medical equipment and supplies.
- We will deepen our affiliation with the UK church community through a meaningful two-way relationship of giving and receiving project support through Operation Christmas Child and relief programming.

With compassion:

- We will reach over 249,000 children with messages of love and support through local churches supporting Operation Christmas Child.
- We will deploy specialist teams of relief workers to humanitarian crises to provide emergency aid in Jesus' Name.
- We will share the testimony of those impacted by our projects and programmes so that faith might grow.

MANAGEMENT, STRUCTURE AND GOVERNANCE

In 2023, SPI updated our Articles of Incorporation, moving to a sole membership model where the US charity, Samaritan's Purse, is the sole member. The Charity is ultimately managed by The Board of Trustees.

Trustees meet at least three times per year as a full board to manage the Charity. In addition, the trustees have in place up to two sub-committees. These are:

- The Finance and Audit Committee, which meets three times per year to review the accounts, review budgets, review the risks associated to the Charity's operations and to review the reserves policy.
- A Governance Committee meets no less than three times per year and is responsible for the process of board governance both from a compliance, and performance perspective. As part of this remit the Committee also takes on the role of 'Safeguarding Lead' on behalf of the board. To that end all members of this Committee have received enhanced Safeguarding training in order to prepare and equip for the complexity and breadth of any potential Safeguarding issue that may arise in protecting not only the vulnerable but all beneficiaries, staff and those we come into contact with in the course of our charitable activities.

The Charity endeavours to ensure that all trustees receive the induction, training and ongoing support they need to carry out their duties effectively. All new trustees go through an induction programme to familiarise them with the organisation, their duties and legal

responsibilities. It is now also the case that all Board members are to receive basic Safeguarding training in order for them to be better informed with regard to matters in this area. The Charity has in place a management liability policy which includes indemnity for allegations of wrongful acts brought against the trustees.

STRUCTURE

The trustees have delegated day-to-day management of the Charity to the Senior Management Team which consists of Mr D. Zeidan as Executive Director (until July 2025), Mrs E.V. Iwu as Finance Director, Mr N. Cole as Director of Operation Christmas Child UK, Mrs V. Machin as Director of Human Resources, Mr R. Felix as Manager of Information and Technology, Mr. A. Douglas as Manager of Programs and Mr J. Brazier as Director of Ministry Advancement.

After extensive consideration, on 17 July 2025, the Trustees found it to be in the best interests of the Charity to implement a modification of its executive structure by transitioning the role of Executive Director to that of Manager Officer. Under the oversight of the Trustees, this role will continue to ensure all the Charity's governance and approved strategies are well executed. This will permit the Charity to ensure that its departmental Directors collaborate effectively among themselves and with other stakeholders involved in the Charity's global work, including counterparts at Samaritan's Purse USA, to agree effective strategies that both further the objects and interests of SPI UK and are aligned with global priorities and resource allocation

The Charity owns the share capital of a trading company, Samaritan's Purse (Trading) Limited whose directors are chosen by the trustees of the Charity.

KEY MANAGEMENT PERSONNEL

All salaries are benchmarked using a variety of sources, including current/recent competitive advertised salaries, salary surveys from leading agencies and remuneration data from professional bodies. Salaries are also benched according to geographic location. It is acknowledged that senior management are remunerated towards the lower end of the prevailing market scale.

RELATIONSHIPS WITH OTHER ORGANISATIONS AND CONNECTED CHARITIES

The Charity updated its Articles of Incorporation in 2023, moving to a sole member model where Samaritan's Purse USA is the sole member of the board. The Charity has an ongoing working relationship with Samaritan's Purse USA through a signed legal affiliation agreement, and they share resources where necessary. The Charity also works in cooperation with other Samaritan's Purse offices worldwide.

The Charity shares infrastructure and staff and collaborates on projects with Billy Graham Evangelistic Association UK, whose registered office is 6100 Richardson Way, Crosspoint Business Park, Coventry, CV2 2TA.

Common directors/trustees with BGEA UK include Mr P. Saber, Mr M. Littlejohn, Mr D. Allen, Mr D. Beroth, Mr S. Herbert, and Mrs D. Pierce.

Billy Graham Evangelistic Association Ltd shares some resources and manpower and has some common trustees as listed.

SUDAN - MEDICAL MINISTRIES



THE GOVERNANCE CODE

The trustees and management of SPI take the obligations and principles set out in the Governance Code seriously. The Code is built upon a foundation that all trustees understand their legal obligations, and then develops seven guiding principles to ensure that the Charity is well-managed and effective. The principles are leadership; integrity; decision making; risk and control; board effectiveness; diversity; openness and accountability.

SPI are confident that all the trustees have a full understanding of their legal obligations. All of the trustees have seen the code in full and are aware of the content and suggested good practice. The Governance Committee have reviewed the code against a matrix developed by management. The code

itself acknowledges that good governance is an ongoing process and as such SPI is currently satisfied that there is broad compliance with the code but that it will be held under constant review via the Governance Committee and senior management. With this caveat, the trustees are not aware of any material shortcomings against the Code.

RISK MANAGEMENT

In common with similar charities, SPI is exposed to risks that could jeopardise the charitable work that it undertakes. The Charity seeks to minimise these risks by pursuing policies designed to:

- Ensure adequate insurance for commercial risks,
- Maintain adequate liquid reserves to cover future funding requirements,
- Control the level of expenditure so as to match resources available,
- Ensure compliance with Health and Safety best practice,

- Ensure compliance with best practice on human resource management,
- Carefully control public relations, data protection and administrative practices.

During 2024/25, the trustees met regularly through the 12-month period to control and monitor the Charity's activities. A considerable amount of effort has been spent in ensuring that the risks around the implementation of the General Data Protection Regulation (GDPR) and the safeguarding of children, vulnerable adults and other groups that SPI comes into contact within its areas of operation are robustly managed.

SPI has identified what it considers to be its key risks and has prepared risk maps based upon likelihood of occurrence and severity of impact.

The Key Risks identified and the Strategies to mitigate the risks are:

	Risks	Strategy to mitigate
1.	Not developing suitably experienced, aligned and qualified key management staff within the organisation to help achieve our objectives.	<ul style="list-style-type: none"> • Active plan in place to widen the multi-skilling capacity within teams. • Intentional leadership training programs are made available where talent is identified. • Internship and apprenticeship pathways providing pool for future recruitment. • Extended notice periods are in place for key positions.
2.	Over-reliance on Operation Christmas Child	<ul style="list-style-type: none"> • Improved communications regarding wider projects, especially Disaster Response, • Continued investment in improved fundraising capacity, • Investment in legacy giving programme, • Cost reduction programme implemented to reduce pressure on unrestricted giving.
3.	Harm caused to the public and the Charity as a result of a failure in safeguarding	<ul style="list-style-type: none"> • Safeguarding policy reviewed and external advisors appointed, • All staff received basic training and staff with high levels of public interaction, such as DART and OCC, will receive enhanced training. All training is annually refreshed, • Appropriate levels of DBS being obtained, • “Designated Safeguarding Leads” identified and given enhanced training, • Governance committee appointed as Safeguarding Lead on behalf of the trustees and all members of that Committee to undergo enhanced safeguarding training.
4.	Increased reliance on systems for remote working has heightened the potential and opportunity for some form of cyber attack	<ul style="list-style-type: none"> • We are fully supported by our IHQ in the US as this is a global issue, • All software up to date and processes for patching fully implemented, • Potential exposures being continuously reviewed, • Training given to all staff regarding cyber-crime awareness, • Cyber-crime insurance cover in place.

FUNDRAISING

During the year, the Charity was once again extremely grateful for the support of our donors, without whom the work could not continue. The Charity uses a number of different communication methods to attract and retain support, including:

- Direct mail of newsletters and appeals,
- Emailing newsletters and appeals,
- Opportunities for regular giving via direct debit,
- Use of the website and social media accounts,
- Opportunities for planned giving through a legacy programme

The Charity does not use any external commercial participators or professional fundraisers.

In all fundraising activity undertaken, the Charity seeks to be transparent and clear as to how the donated funds raised will be used and in all cases any restriction placed on a donation is strictly adhered to. In cases where the Charity is unable to use the donation, the supporter will be contacted and either another use for the funds agreed, or the donation is returned. The Charity maintains and monitors the wishes of each supporter and will only communicate using methods the supporter has given clear and informed consent for us to use and to the best of our knowledge and understanding we comply fully with the General Data Protection Regulation.

The Charity does not knowingly communicate with young people below the age of 18, or any vulnerable adult. Where we are made aware that such people may be receiving communications

from us, our records are amended to prevent further communication.

The Charity has robust systems in place to ensure that when we are notified that a supporter wishes to cease being contacted, either directly with us or through the Fundraising Preference Scheme, this action can be implemented immediately. The Charity is compliant with the Institute of Fundraising Code of Practice and received no complaints about its fundraising practices during the year. The Charity has also subscribed to the Fundraising Regulator and abides by the guidelines and directives issued from time to time by that body.

SAFEGUARDING

Charities have a legal duty to protect all individuals who come into contact with their organisation from harm - including staff, volunteers, and beneficiaries.

At Samaritan's Purse, we work with some of the most vulnerable people around the world, seeking to extend the love and compassion of Jesus Christ through both practical and spiritual aid. We carry out our work boldly and unashamedly in Jesus' Name.

We view Safeguarding as a Biblical mandate and strive to make it an integral part of the organisation's culture - embedded in the hearts and actions of all staff and volunteers.

POLICIES AND PROCEDURES

During 2024/25, we continued to uphold the policies and procedures designed to prevent abuse and harm, ensuring all staff clearly understand their safeguarding responsibilities. Learnings and reflections from our work are regularly integrated into our practice and shape ongoing staff training.

The Safeguarding Policy applies to all staff, workers, trustees, and representatives of Samaritan's Purse International. It is reviewed annually to ensure it remains effective and up to date, and it includes a clear connection to the organisation's Whistleblowing Policy.

Our safer recruitment process is embedded in the Safeguarding policy and procedures. There is a robust process for carrying out Disclosure Barring Service checks for relevant staff and representatives.

In addition, the Anti-Harassment and Bullying Policy focuses on creating a safe working environment, ensuring protection and peace of mind in the workplace.

These policies and procedures are readily accessible to staff. Across all areas of our work, we aim to respond with care and sensitivity to those affected by trauma or distressing circumstances that require safeguarding support.

HANDLING CONCERNS

All information is handled in strict confidence and shared only on a need-to-know basis, while ensuring that every case is thoroughly and fairly investigated.

A dedicated team is in place to manage any safeguarding incidents or concerns, supported by clear systems that enable swift and efficient reporting. An independent external organisation is also engaged to provide review and guidance when needed.

Regular reports on safeguarding are provided to Trustees and there is provision in place to accelerate the reporting of any Serious Disclosure to the Board of Trustees.

TRAINING

Safeguarding training is provided to all new staff, workers, and trustees, with all SPI representatives directed to our safeguarding procedures. Staff receive annual refresher training, while members of the Disaster Assistance Response Team (DART) are issued with the Safeguarding Policy and procedures on each deployment. Training clearly outlines the requirements set by the Charity Commission, and additional, targeted sessions are delivered to members of the Safeguarding team.

We remain committed to delivering regular face-to-face and e-learning safeguarding training programmes.

REPORTING

Charities are required to report 'serious incidents' promptly and fully to the Charity Commission, including incidents related to safeguarding, such as allegations or actual incidents of abuse or neglect.

This includes the role of UK citizens in the field where our programmes are managed by SPI. Training for staff, DART members, and trustees includes the reporting role that the Charity Commission plays in safeguarding.

PUBLIC BENEFIT STATEMENT

The trustees have considered the public benefit guidance issued by the Charity Commission together with the supplemental guidance on the application of the public benefit test to charities whose aims include assisting those in need.

The trustees are aware of their legal duty to have regard to the public benefit guidance and to report on this Charity's compliance with the public benefit obligation. The activities of the Charity are considered to provide public benefit for the following reasons:

- Our long-term development programmes, with their community-based approach, help people break the cycle of poverty and give them hope for a better tomorrow,
- Our Operation Christmas Child programme, including The Greatest Journey and Vision Trips, provide practical tools for churches to reach out to their communities. Through the Operation Christmas Child project each year thousands of highly impoverished children are given a gift-filled shoebox regardless of race, creed, gender, religion, or ethnicity,
- Our emergency relief programmes provide desperately needed assistance to victims of natural disaster, war, disease, and famine overseas and in the UK. As we offer food, water, and temporary shelter, as well as support specific to domestic needs, we meet critical needs and give people a chance to rebuild their lives.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity, and of its income and expenditure for the period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently,
- Make judgements and estimates that are reasonable and prudent,
- Comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements,
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees also confirm that as far as they are aware there is no relevant audit information of which the Charity's auditors are unaware, and they have taken all steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

AUDITORS

A resolution to re-appoint Forvis Mazars LLP as auditors will be proposed at the forthcoming annual general meeting. In approving the Trustees' Report, the trustees are also approving the Strategic Report therein in their capacity as company directors.

Approved by the Board of Trustees on 7th August, 2025 and signed on its behalf by:

Mr P. Saber (Chair)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SAMARITAN'S PURSE INTERNATIONAL LIMITED

OPINION

We have audited the financial statements of Samaritan's Purse International Limited (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law.

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report which includes the directors' report and the strategic report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 28, the trustees (who are also directors of the charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

We have been appointed as auditor under Section 44(1)(C) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Based on our understanding of the charity and its sector, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation and anti-money laundering regulation.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the charity is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation, pension legislation, the Charities Act 2011 and the Companies Act 2006.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements

and assumptions in significant accounting estimates, in particular in relation to income recognition (which we pinpointed to the cut off assertion) and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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. This description forms part of our auditor's report.

USE OF THE AUDIT REPORT

This report is made solely to the charity's members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for our audit work, for this report, or for the opinions we have formed.

Signed:

David Hoose (Senior Statutory Auditor)
for and on behalf of Forvis Mazars LLP
Chartered Accountants and Statutory Auditor
2 Chamberlain Square, Birmingham, B3 3AX

Date

STATEMENT OF FINANCIAL ACTIVITIES

(Including income and expenditure account) For the year ended 31st March 2025

	Note	Unrestricted funds £	Restricted funds £	2025 Total £	Unrestricted funds £	Restricted funds £	2024 Total £
INCOME FROM:							
Cash donations and legacies	3	1,546,769	2,429,546	3,976,315	1,554,764	2,432,976	3,987,740
Gift in kind	4	-	4,592,640	4,592,640	-	4,893,521	4,893,521
Charitable Activities:							
Grants received	5	50,469	946,940	997,409	2,320,893	1,088,170	3,409,063
Trading Activities							
Merchandise sales		306	-	306	531	-	531
Investment Income							
Bank interest		113,239	-	113,239	89,283	-	89,283
Gain on Disposal	13	918,806	-	918,806	-	-	-
Other		57,079	4,125	61,204	126,338	-	126,338
Total Income:		2,686,668	7,973,251	10,659,919	4,091,809	8,414,667	12,506,476
Expenditure on:							
Raising funds	6	609,565	254,156	863,721	738,465	302,115	1,040,580
Charitable activities:							
Emergency response	7	393,043	739,738	1,132,781	446,786	810,223	1,257,009
Integrated programmes:							
Long term development		192,717	362,709	555,426	119,163	211,768	330,931
Operation Christmas Child		434,143	6,535,336	6,969,479	384,909	6,560,815	6,945,724
Medical Response		39,219	73,814	113,033	28,688	52,025	80,713
Other		-	-	-	-	4,327	4,327
		1,059,122	7,711,597	8,770,719	979,546	7,639,158	8,618,704
Total Expenditure:		1,668,687	7,965,753	9,634,440	1,718,011	7,941,273	9,659,284
Net Income/(Expenditure) before transfers		1,017,981	7,498	1,025,479	2,373,798	473,394	2,847,192
Transfers between funds	22	116,353	(116,353)	-	310,176	(310,176)	-
Net movement in funds		1,134,334	(108,855)	1,025,479	2,683,974	163,218	2,847,192
Reconciliation of funds:							
Total funds brought forward		5,504,405	2,035,392	7,539,797	2,820,431	1,872,174	4,692,605
Total funds carried forward		6,638,739	1,926,537	8,565,276	5,504,405	2,035,392	7,539,797

There are no recognised gains or losses other than those shown in the Statement of Financial Activities. All operations are continuing operations. Movements in funds are disclosed in Note 19.

BALANCE SHEET

Company number 02462257

As at 31st March 2025

	Notes	2025	2024 (restated)
		£	£
FIXED ASSETS			
Intangible assets	12	133,798	146,135
Tangible assets	12	1,791,231	2,080,198
Investments	14	2	2
		<u>1,925,031</u>	<u>2,226,335</u>
CURRENT ASSETS			
Stock		341,013	330,449
Debtors due within one year	15	695,824	898,829
Debtors after one year	15	200,541	200,541
Short-term deposits		1,871,684	857,982
Cash at bank and in hand		3,958,988	1,963,854
Asset Held for Sale	13	-	1,454,933
Total current assets		<u>7,068,050</u>	<u>5,706,588</u>
CREDITORS: amounts falling due within one year	16	<u>(265,449)</u>	<u>(393,126)</u>
Net current assets		<u>6,802,601</u>	<u>5,313,462</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,727,632</u>	<u>7,539,797</u>
CREDITORS: amounts falling due after one year		<u>(162,356)</u>	<u>-</u>
TOTAL NET ASSETS:		<u>8,565,276</u>	<u>7,539,797</u>
FUNDS			
Unrestricted funds			
General fund	21	4,713,708	3,278,070
Designated fund - fixed assets	21	1,925,031	2,226,335
		<u>6,638,739</u>	<u>5,504,405</u>
Restricted funds	20 & 22	1,926,537	2,035,392
TOTAL FUNDS		<u>8,565,276</u>	<u>7,539,797</u>

Approved by the Board of Trustees on 7th August, 2025, and signed on its behalf by:

Mr. P Saber (Chair)

STATEMENT OF CASH FLOWS

For the year ended 31st March 2025

RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the reporting period (as per the Statement of Financial Activities)	1,025,479	2,847,192
Adjustments for:		
Depreciation charges	368,696	204,008
Interest received from investments	(113,239)	(89,283)
(Increase) in stock	(10,564)	(164,436)
Decrease/(Increase) in debtors	203,005	(93,489)
Increase/(Decrease) in creditors	34,679	(8,708)
Net cash provided by/(used in) operating activities	<u>1,508,056</u>	<u>2,695,284</u>
Cash flows from operating activities:		
Net cash (used in)/provided by operating activities	<u>1,508,056</u>	<u>2,695,284</u>
Cash flows from investing activities:		
Interest received	113,239	89,283
Disposal of held for sale asset	1,454,933	-
Increase in Term Deposit purchase	(1,013,702)	442,018
Purchase of equipment	(67,392)	(2,276,144)
Net cash used in investing activities:	<u>487,078</u>	<u>(1,744,843)</u>
Change in cash and cash equivalents in the reporting period	1,995,134	950,441
Cash and cash equivalents at the beginning of the reporting period	1,963,854	1,013,413
Cash and cash equivalents at the end of the reporting period	<u>3,958,988</u>	<u>1,963,854</u>

	2025 £	2024 £
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Cash at bank and in hand	3,958,988	1,963,854
Total cash and cash equivalents	<u>3,958,988</u>	<u>1,963,854</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2025

1.ACCOUNTING POLICIES

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity 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. The financial statements have been prepared in Pound Sterling as this is the currency of the primary economic environment in which the company operates.

The results of the subsidiary trading company, Samaritan's Purse (Trading) Limited, have not been consolidated on the grounds that they are immaterial to the group.

b) Preparation of the accounts on a going concern basis

The accounts have been prepared on the going concern basis. The Charity has reported a cash inflow of £1,995,134 (2024 inflow - £950,441). The Charity has no concerns over its future financial viability as it retains sufficient fund balances and cash to meet its obligations as and when they fall due.

c) Recognition of income

Gifts and donations are recognised on a receivable basis. Shoeboxes are valued using an average valuation drawn from a random sample from across all regions of the UK. Other gifts in kind received are valued according to customs declaration. Income tax recovered and interest receivable are accounted for on an accruals basis. Grants are recognised in the financial statements in the year in which they are receivable.

d) Estimates and judgements

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Management believe that, because of the underlying nature and value of estimates and judgments made in the preparation of these financial statements, it is highly unlikely that an error in these estimates and judgments would lead to a material misstatement. The largest of these estimates relates to the valuation of Shoeboxes as explained above, which, because of its nature, does not have an impact on the underlying financial stability of the organisation as the valuation of these gifts is included as both income and expenditure.

e) Expenditure

- 'Expenditure on raising funds' includes direct fundraising and publicity costs, together with 33% of support costs.
- 'Charitable activities' includes the direct cost of our emergency response, long term development and church and community support programmes along with 67% of non-OCC support costs.
- 'Grants' include payments made to individuals or institutions, other than goods or services.
- 'Operational programmes' include the value of goods purchased and distributed, the costs of distribution, project costs other than grants and the direct element of staff costs.
- 'Donated goods' are the value of shoeboxes and other donated items distributed.
- 'Support costs' include head office management staff, travel, communication and other overheads, and have been allocated to the various charitable activities of the charity on an actual or usage proportionate basis.
- 'Governance' includes costs related to fulfilling the legal and statutory reporting obligations of the charity.

f) Recognition of liabilities and commitments

Provision is made when a past event results in a present (legal or constructive) obligation to make a transfer of value to a third party, which is likely to occur and the value of which can be reasonably estimated.

g) Investments

Investments represent the cost price of shares in its unlisted trading subsidiary, Samaritan's Purse (Trading) Limited.

h) Cash and cash equivalents

Cash and cash equivalents include interest and non-interest bearing amounts held at banks and cash at hand. Short term money deposits (32–95 days) including deposits repayable on demand and fixed term deposits are held under current assets as short term deposits.

i) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its useful life, as follows:

Freehold property has been reclassified as an asset held for sale. The sale of the property was completed in March 2025. The proceeds are expected to be invested for the benefit of the charity.

Capitalised fitout costs associated with leased assets are depreciated over the lease period.

Motor vehicles are depreciated using the straight line method over 3 – 5 years. Equipment, fixtures and fittings are also on the straight line method over 3 – 8 years. The de minimis capitalisation level is £500.

j) Intangible Fixed Assets and Amortisation

Intangible assets are held on the balance sheet at cost less accumulated amortisation and impairment losses. Computer software, including development costs, is capitalised as an intangible asset and amortised on a straight-line basis over the expected useful life of between 5 to 10 years. Impairment reviews are conducted when events and changes in circumstances indicate that an impairment may have occurred. If any asset is found to have a carrying value materially higher than its recoverable amount, it is written down accordingly.

k) Financial instruments

The Charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Derivatives, including forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at the fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value.

l) Funds

Funds are divided into unrestricted general, unrestricted designated and restricted funds.

Unrestricted funds are available for use at the discretion of the trustees. They are divided between general funds and designated funds. In accordance with the terms under which shoeboxes and donations are received, surpluses on the restricted shoebox funds at the balance sheet date may be utilised for the general purposes of Samaritan's Purse International Limited and are therefore transferred to unrestricted funds.

Designated funds are amounts set aside for specific purposes as detailed in Note 19.

Restricted funds include a number of funds, where application by the trustees is restricted to the activity indicated by the donor.

Transfers from unrestricted funds are made where the restricted funds are in deficit and there is no likelihood of any recovery in future.

m) Statement of income and expenditure

A separate statement of income and expenditure is required when the Statement of Financial Activities contains items which could not normally be recognised in a profit and loss account under the Companies Act 2006. As this is not the case in these accounts, a separate statement of income and expenditure has not been prepared.

n) Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to the Statement of Financial Activities.

o) Pensions

The pension costs charged in the financial statements represent the contributions payable by the company during the year.

p) Operating leases

Rentals payable under operating leases are charged on a straight-line basis over the term of the lease.

q) Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

r) Stock

Closing stock represents stock in hand at the year end and is valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items.

s) Samaritan's Purse International Limited (The Charity) is a company limited by guarantee incorporated in England and Wales. The Charity's company registration number is 02462257.

The address of its registered office and principal place of business is:

6100 Richardson Way Crosspoint Business Park, Coventry, CV2 2TA.

The principal activity of the Charity is providing church support and emergency relief and development assistance to suffering people around the world, meeting the physical needs of victims of war, famine, natural disaster and disease with the aim of demonstrating God's love and sharing the Good News of Jesus Christ. The aid and assistance are given without regard to the race, creed, gender, sexual orientation, religion or ethnicity of the beneficiaries. The Charity meets the definition of a public benefit entity under FRS 102.

2. NET INCOME FOR THE PERIOD

This is stated after charging:		2025	2024
		£	£
Depreciation of fixed assets		368,696	204,008
Auditors' remuneration			
	- Audit fee	26,306	26,196
	- Fees for non-audit services	5,460	2,170
Operating leases		516,990	321,558

3. CASH DONATIONS AND LEGACIES

	Unrestricted £	Restricted Shoeboxes £	Restricted Other £	2025 Total £	Unrestricted £	Restricted Shoeboxes £	Restricted Other £	2024 Total £
Emergency response - Cash	-	-	486,897	486,897	-	-	688,545	688,545
Integrated programmes								
Long term development	1,546,769	-	288,649	1,835,418	1,554,764	-	237,811	1,792,575
OCC - Cash (incl. SBW)	-	1,532,424	-	1,532,424	-	1,449,196	-	1,449,196
Medical Intervention	-	-	121,576	121,576	-	-	57,424	57,424
	1,546,769	1,532,424	410,225	3,489,418	1,554,764	1,449,196	295,235	3,299,195
	1,546,769	1,532,424	897,122	3,976,315	1,554,764	1,449,196	983,780	3,987,740

4. GIFTS IN KIND

	Restricted Shoeboxes £	2025 Total £	2024 Total £
Integrated Programmes			
Gifts in kind - shoeboxes	4,400,060	4,400,060	4,685,716
Gift in kind - fillers	135,959	135,959	207,805
Relief Supplies	56,621	56,621	-
	4,592,640	4,592,640	4,893,521

Shoeboxes donated to Operation Christmas Child 2025 have been brought into the accounts at £20.39 (Operation Christmas Child (2024 – £22.25), on the basis of an average valuation exercise conducted on the instruction of the trustees in December 2024.

Shoebox fillers are donated goods by commercial entities to be used in Shoebox Online boxes and are valued at the cost of the goods donated.

Time given freely by volunteers is not quantifiable and has not been accounted for.

5. GRANTS RECEIVED

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Samaritan's Purse - USA	50,469	723,758	774,227	2,320,893	597,348	2,918,241
Other Samaritan's Purse Affiliates	-	108,182	108,182	-	463,322	463,322
Guernsey Overseas Aid Committee	-	115,000	115,000	-	27,500	27,500
	50,469	946,940	997,409	2,320,893	1,088,170	3,409,063

6. COSTS OF RAISING FUNDS

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Donations						
Direct fundraising costs	226,149	20,441	246,590	296,717	15,844	312,561
Direct staff costs	75,307	10,394	85,701	98,025	19,527	117,552
Other	92,632	10,025	102,657	138,706	13,582	152,288
Support costs allocated	215,478	23,320	238,798	205,017	20,075	225,092
	609,566	64,180	673,746	738,465	69,028	807,493
Non Cash						
Direct fundraising costs	-	60,507	60,507	-	53,498	53,498
Direct staff costs	-	30,766	30,766	-	65,937	65,937
Other	-	29,674	29,674	-	45,863	45,863
Support costs allocated	-	69,028	69,028	-	67,789	67,789
	-	189,975	189,975	-	233,087	233,087
	609,566	254,155	863,721	738,465	302,115	1,040,580

7. CHARITABLE ACTIVITIES

The amounts spent on charitable activities, including support costs as analysed by programme area, are as follows:

	Grant Funding £	Operational programmes £	Donated goods £	Support Total £	2025 Total £	2024 Total £
Emergency response						
Worldwide	357,167	382,571	-	393,043	1,132,781	1,257,009
Integrated Programmes						
Long-term Development — Raising Families, Water, and Others	348,477	14,232	-	192,717	555,426	330,931
Operation Christmas Child and The Greatest Journey	-	2,048,782	4,486,554	434,143	6,969,479	6,945,724
Medical Response	73,814	-	-	39,219	113,033	80,713
Teams and Other	-	-	-	-	-	4,327
	422,291	2,063,014	4,486,554	666,079	7,637,938	7,361,695
Total	779,458	2,445,585	4,486,554	1,059,122	8,770,719	8,618,704

8. GRANTS PAYABLE

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Disaster and emergency response	-	357,167	357,167	-	328,619	328,619
	-	357,167	357,167	-	328,619	328,619
Integrated programmes						
Raising Families	-	79,723	79,723	-	52,503	52,503
Water and Sanitation	-	159,254	159,254	-	112,066	112,066
Water and Sanitation - GOAC	-	109,500	109,500	-	27,500	27,500
Medical Interventions	-	73,814	73,814	-	52,025	52,025
Other	-	-	-	-	4,327	4,327
	-	422,291	422,291	-	248,421	248,421
	-	779,458	779,458	-	577,040	577,040

The total value of grant payment was made to institutions.

9. SUPPORT COSTS AND GOVERNANCE

The support costs of the Charity consist of four main cost elements: staff, office and administration, communications, travel and governance. These costs plus depreciation have been apportioned across the work of the Charity on the basis disclosed in Note 1(e) and allocated as set out below:

Basis of apportionment	Office & Admin £ (Work done)	Staff £ (Staff)	Travel £ (Actual)	Comms £ (Usage)	Depreciation £ (Usage)	Governance £ (Actual)	2025 Total £
Charitable activities							
Emergency response	149,202	140,241	10,038	10,072	65,744	17,746	393,043
Long Term Development Operation	73,157	68,763	4,922	4,939	32,236	8,701	192,717
Christmas Child Medical Interventions	164,804	154,905	11,087	11,126	72,619	19,602	434,143
	14,887	13,995	1,002	1,005	6,560	1,771	39,219
	402,050	377,904	27,049	27,142	177,159	47,820	1,059,122
Income generation							
Cash donations and grants	90,649	85,205	6,099	6,120	39,944	10,782	238,799
Gifts in kind	26,203	24,630	1,763	1,769	11,546	3,117	69,028
	116,852	109,835	7,862	7,889	51,490	13,899	307,827
Total	518,902	487,739	34,911	35,031	228,649	61,719	1,366,951

10. STAFF COSTS AND NUMBERS

Staff costs were as follows:

	2025	2024
	£	£
Salaries	1,153,297	1,364,643
Social security	113,224	129,587
Pensions	122,833	105,400
Redundancy & Settlements	724	84,841
	<u>1,390,078</u>	<u>1,684,471</u>

The average number of employees during the period was as follows:

	2025	2024
	No.	No.
UK project staff	7	8
UK operations staff	14	15
UK operations staff – seasonal	1	2
Office and management	19	20
Communications and fundraising	6	7
International field staff	5	5
	<u>52</u>	<u>57</u>

The total amount of employee benefits in aggregate received by the Senior Management Team consisting of the Executive Director, Finance Director, Director of Operation Christmas Child UK, Director of Human Resources, Director of Information and Technology, Manager of Projects and Director of Ministry Advancement was £296,707 in 2024/25 (2023/24- £284,945). These amounts include employer's national insurance contributions, employer's pension contributions and life insurance contributions.

Five employees received emoluments of more than £60,000 per annum in the period (2024: Five).

Salary Band	2025	2024
£60,000 – £69,999	5	5
£70,000 – £79,999	-	-
£80,000 – £89,999	-	-

During the period, 5 staff (2024: 15) were paid redundancy costs.

11. TRUSTEES AND RELATED PARTIES

None of the trustees received any remuneration during the period. 1 trustee (2024 – 1) was reimbursed expenses to cover the cost of travel.

Common directors with The Billy Graham Evangelistic Association Limited include Mr. P. Saber, Mr. S.P. Herbert, Mrs. D. Pierce, Mr. D.E. Beroth, Mr. M. Littlejohn and Mr. D.C. Allen. Net charges during the period were made in relation to shared costs from SPI to BGEA of £403,165 (2024 - £370,814). At the year end, a net balance of £4,511 (2024 - £94,605 due from) was due to BGEA.

Trustees made restricted donations of £15 in 2025 (2024 - £30) to the organisation.

Grants received from Samaritan's Purse USA in the year totalled £774,227 (2024 - £2,918,241). Debtors include a balance of £329,186 (2024 - £414,084) due from Samaritan's Purse USA. A balance of £3,641 (2024: £1,814 due from) is due from Samaritan's Purse (Trading) Limited, formerly Operation Christmas Child Limited. Sales to Samaritan's Purse (Trading) Limited amounted to £93,150 (2024 – £74,534). The value of purchases amounted to £99,087 (2024 – £94,323).

12. TANGIBLE AND INTANGIBLE ASSETS

	Fixture, fittings and equipment £	Intangible £	Motor vehicles £	Total £
COST				
At 1 April 2024	2,303,386	153,940	-	2,457,326
Additions	33,692	15,200	18,500	67,392
Disposals	(40,155)	-	-	(40,155)
At 31 March 2025	2,296,923	169,140	18,500	2,484,563
DEPRECIATION				
At 1 April 2024	223,188	7,805	-	230,993
Charge for the period	337,562	27,537	3,597	368,696
Disposals	(40,155)	-	-	(40,155)
At 31 March 2025	520,595	35,342	3,597	559,534
NET BOOK VALUE				
At 31 March 2025	1,776,328	133,798	14,903	1,925,029
At 31 March 2024	2,080,198	146,135	-	2,226,333

All assets are held for charitable use.

The intangible assets represent the purchase cost of software system. Expenses on these assets are capitalised as incurred and amortised using an appropriate rate of useful economic life when the asset becomes available.

13. ASSET HELD FOR SALE

The freehold property held by the entity was reclassified as an asset held for sale as at March 2024. This asset was measured at the lower of the carrying amount and the fair value less cost to sell. Sale of the asset was completed in March 2025 and all gains have been recognized in the period .

14. FIXED ASSET INVESTMENTS

Fixed asset investments of £2 represent the cost of the entire issued capital of a trading company, Samaritan's Purse (Trading) Limited, formerly Operation Christmas Child Limited (OCC Ltd), registered in England and Wales. For the year ended 31 March 2025 the aggregate amount of capital and reserves was £3,497 (2024: £4,990). During the year, the Company made a retained profit of £3,495 (2024: £4,988).

15. DEBTORS

	2025 £	2024 (restated) £
Other debtors	451,165	630,976
Prepayments	197,488	212,321
Value Added Tax recoverable	47,171	55,532
	<u>695,824</u>	<u>898,829</u>

	2025 £	2024 (restated) £
Debtors: after one year		
Other debtors	200,541	200,541
	<u>200,541</u>	<u>200,541</u>

During the year, the trustees identified that the 2024 financial statements incorrectly disclosed the ageing of a rental deposit payment of £200,541. The comparative amounts have been restated to reclassify this item from debtors within one year to debtors due after one year to reflect the correct ageing of the debt as it is due for repayment at the end of the lease term. This prior period adjustment has no impact on the reported result for either period or net assets at either balance sheet date.

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	77,324	174,713
Other creditors	2,058	10,271
Social security and taxation	37,046	41,144
Accruals	192,528	156,067
Deferred Income	118,849	10,931
	<u>427,805</u>	<u>393,126</u>

Other creditors include a balance of £1,814 due to Samaritan's Purse (Trading) Limited

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR (CONTINUED)

Movement in deferred income

	Grants in advance	SBO Income	Total 2025
2024 Opening deferred income	-	10,931	10,931
Balances added	789,896	1,035	790,931
Balances Released	672,083	10,931	683,014
2025 Closing deferred income	117,813	1,035	118,848

17. FINANCIAL INSTRUMENTS

	2025 £	2024 £
Financial assets measured at amortised cost	651,706	831,517
Financial assets comprised the total of grants receivable and other debtors		
Financial liabilities measured at amortised cost	79,382	184,984

18. PENSION COSTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately in an independently administered fund. The pension charge represents contributions paid into the scheme by the charity in the year, the details are:

	2025 £	2024 £
Pension Costs - Restricted Funds	-	-
Pension Costs - Unrestricted Funds	122,834	105,400
	122,834	105,400

There was no pension creditor at year end.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balance at 31st March 2024 are represented by:

Fund balance at 31st March 2025 are represented by:

	General 2025 £	Unrestricted Designated 2025 £	Restricted 2025 £	Total 2025 £
Tangible Fixed Assets	-	1,925,029	-	1,925,029
Investments	-	2	-	2
Current assets	5,141,513	-	1,926,537	7,068,050
Creditors due in less than one year	(427,805)	-	-	(427,805)
Total	4,713,708	1,925,031	1,926,537	8,565,276

Fund balance at 31st March 2024 are represented by:

	General 2024 £	Unrestricted Designated 2024 £	Restricted 2024 £	Total 2024 £
Tangible Fixed Assets	-	2,226,333	-	2,226,333
Investments	-	2	-	2
Current assets	3,671,196	-	2,035,392	5,706,588
Creditors due in less than one year	(393,126)	-	-	(393,126)
Total	3,278,070	2,226,335	2,035,392	7,539,797

The Charity has designated funds to show the amounts spent on fixed assets. Accordingly, funds have been designated as follows:

FIXED ASSETS FUND: this represents the amounts expended, less depreciation and amortisation on its plant, equipment, intangible assets and premises. This is calculated as the carrying value of the fixed assets less any outstanding mortgage loan. The figure at 31 March 2025 was £1,925,031 (2023 - £2,226,335).

20. ANALYSIS OF MOVEMENT IN FUNDS

	General £	Unrestricted Designated £	Restricted £	Total £
At 1 April 2024	3,278,070	2,226,335	2,035,392	7,539,797
Income	2,686,668	-	7,973,251	10,659,919
Expenditure	(1,668,687)	-	(7,965,753)	(9,634,440)
Reallocation between funds	417,657	(301,304)	(116,353)	-
At 31 March 2025	4,713,708	1,925,031	1,926,537	8,565,276

21. MOVEMENT IN UNRESTRICTED FUNDS

	Opening Balances £	Income £	Expenditure £	Transfer £	Closing Balances £
Designated:					
Fixed assets	2,226,335	-	-	(301,304)	1,925,031
General reserves	3,278,070	2,686,668	(1,668,687)	417,657	4,713,708
	5,504,405	2,686,668	(1,668,687)	116,353	6,638,739

22. RESTRICTED FUNDS SUMMARY

	Opening balance	Income	Expenditure	Transfers (to)/ from other funds	Closing balances
	£	£	£	£	£
Emergency Disasters & Emergency	1,260,116	699,512	739,738	(115,929)	1,103,961
Donated Items	-	56,621	-	-	56,621
	1,260,116	756,133	739,738	(115,929)	1,160,582
Integrated Programmes					
Raising Families	146,310	136,384	92,456	(19,205)	171,033
Clean Water Project	412,184	142,107	160,753	(24,292)	369,246
GOAC – Medical	-	115,000	109,500	-	5,500
Protection/Women at Risk	514	10,158	-	(93)	10,579
Medical Interventions	24,363	121,576	73,814	(12,543)	59,582
Other	324	-	-	-	324
	583,695	525,225	436,523	(56,133)	616,264
Operation Christmas Child & The Greatest Journey					
Cash donations	-	2,155,874	2,302,938	147,064	-
Donated shoeboxes and fillers	191,581	4,536,019	4,486,554	(91,355)	149,691
	191,581	6,691,893	6,789,492	55,709	149,691
Total	2,035,392	7,973,251	7,965,753	(116,353)	1,926,537

Disasters and emergency fund – provides resources needed to respond to natural disasters or emergencies.

Raising Families fund/ Church based ministries – provides funds that enable local churches to help vulnerable children and families within their communities to achieve a sustainable future.

Clean water project – provides a lifetime of safe drinking water to families in remote areas of the world.

GOAC – Medical – this is a project funded by the Guernsey Overseas Aid Committee.

Protection/Women at risk – this fund supports small projects targeted to support women at risk of exploitation and trafficking.

Medical interventions – this fund supports direct medical interventions in emergency situations.

OCC – Cash donations – received in connection with the shoebox appeal. The funds are primarily used to cover the administration and distribution costs of the Operation Christmas Child Appeal.

OCC – Gifts in kind – The valuation of the shoeboxes donated in the year in relation to the Operation Christmas Child Appeal. This also includes the value of items donated to be used as filler for Shoebox Online.

Transfers

The transfer to/from other funds is to cover the direct support given to the programmes by the charity using an objective cost allocation methodology. None of the funds transferred from any project will be used to support other

projects. In the year to March 2025, OCC did not generate sufficient funds to cover all of its direct costs, therefore a nil balance is carried forward.

During the period amounts totalling £147,064 (2024 - £Nil) were needed to make a project financially viable. Majority of the projects had sufficient income or accumulated restricted fund balances to cover the in-year project costs.

There was a net charge of £116,353 during the period (2024 - £310,176) to restricted funds to cover related costs of administration and overheads.

23. OTHER FINANCIAL COMMITMENTS

At 31st March 2025 the charity had total commitments under non-cancellable operating leases as follows:

	2025 Landing & Buildings £	Other £	2024 Landing & Buildings £	Other £
Less than one year	405,729	14,087	473,028	21,154
One to five years	1,524,112	3,514	1,548,813	17,601
Five to ten years	1,178,577	-	1,559,605	-

24. LIMITED LIABILITY

The charity is a company limited by guarantee, not having share capital. In the event of winding up, the trustee members may be called upon to contribute the sum of £1 each.

