



**Samaritan's Purse®**  
INTERNATIONAL RELIEF | UNITED KINGDOM

31<sup>st</sup> MARCH 2022

# Trustees' Report & Financial Statements

Helping in Jesus' Name®



**SAMARITAN'S PURSE INTERNATIONAL LTD**

COMPANY REGISTRATION NUMBER 02462257



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## CHARITABLE COMPANY INFORMATION

### TRUSTEES

Mr J. Barrett (Chair)  
Mr R. Chilvers  
Mr J. Gallagher  
Rev. W.F. Graham III (President)  
Mr A. Lawrence (resigned October 2021)  
Mr P. Saber  
Mrs C. Graham-Lynch  
Rev. W.F. Graham IV

<b>EXECUTIVE DIRECTOR</b>	Mr D. Tosh
<b>COMPANY SECRETARY</b>	Mr S. Herbert
<b>COMPANY REGISTRATION NUMBER</b>	02462257
<b>CHARITY REGISTRATION NUMBERS</b>	1001349 and SC039251

### PRINCIPAL ADDRESS & REGISTERED OFFICE

Victoria House, Victoria Road,  
Buckhurst Hill,  
Essex, IG9 5EX

### AUDITORS

Mazars LLP  
2nd Floor, 6 Sutton Plaza,  
Sutton Court Road, Surrey, SM1 4FS

### 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 31<sup>st</sup> March 2022, which have been prepared in accordance with the Financial Reporting Standard FRS102 and the associated Charity Statement of Recommended Practice 2015.

### Strategic Report

#### Purpose, Activities, Achievements and Performance

##### Objects and Principal Activities

In accordance with the Memorandum and Articles of Association, the objects are the advancement of the Christian faith through educational projects and the relief of poverty.

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, 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, 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 USA, UK, Canada, Australia, 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 long term 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.

## ■ TRUSTEES' REPORT

### EMERGENCY RELIEF — INTERNATIONAL DISASTER RESPONSE (IDR) PROGRAMMES

Samaritan's Purse stands ready to respond at a moment's notice whenever and wherever disaster strikes. We specialise in meeting critical needs for victims of conflict, disaster, famine and epidemics throughout the world, providing food, water, shelter, medicine and other assistance in the Name of Jesus Christ. Ministering to victims of natural disaster and conflict, we are proclaiming and demonstrating God's love to those in crisis.

### INTERNATIONAL PROGRAMMES

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.

The COVID-19 pandemic continued to shape all programming this year, and in five projects was the primary reason for intervention. Our staff and partners have found ways to adjust and adapt so that ministry may continue amidst the ongoing uncertainties of the pandemic, and to minimise the inadvertent spread of the virus (these efforts have included the use of PPE and requirement of COVID vaccination for staff deploying to overseas locations). SPI continued to respond to both natural and conflict-related disasters, the former being largely rapid onset and the latter being largely protracted. As in recent years, there has

been at least one emergency response in Europe; in 2019/20 there were responses in Italy and the UK; in 2021/22 it was Germany and Ukraine.

Over the past year, SPI supported 34 international and domestic projects, three major disaster response efforts, and multiple staff deployments in 22 countries: Afghanistan, Albania, Colombia, Cuba, Democratic Republic of the Congo, Eswatini, Ethiopia, Germany, Haiti, India, Liberia, Moldova, Nepal, Niger, Pakistan, Romania, South Sudan, Syria, Uganda, Ukraine, Yemen, and Zambia. All assistance, whether developmental or humanitarian, is provided without prejudice and irrespective of background, religion, political affiliation, gender, sexual orientation, age, or ethnicity. From access to clean water for the first time, to life-saving infant care, and from feeding refugees, to skills for brighter futures, SPI is demonstrating God's love to the lost, the hurting, and the broken, giving them a tangible hope for the future and a foundation upon which they can build for tomorrow.



IN THE AFTERMATH OF A MASSIVE EARTHQUAKE IN HAITI, SPI SUPPORTED EFFORTS TO PROVIDE CLEAN WATER, EMERGENCY SHELTER, AND A FIELD HOSPITAL.

## EMERGENCY RELIEF FOR SUDDEN ONSET CRISES

Samaritan's Purse International responded to emergencies around the world by funding relief efforts and deploying members of the Disaster Assistance Response Team (DART) to serve directly on the field. Members of the disaster response roster completed 19 assignments in nine countries, including Ethiopia, Germany, Yemen, Haiti, Albania, Romania, Moldova, Ukraine and Italy. This assistance was delivered to save lives and included water, sanitation, hygiene, medical interventions and field hospitals, food assistance, clothing, non-food items, shelter and household items, early recovery, and spiritual aid.

## TRUSTEES' REPORT

### NATURAL DISASTERS

In July 2021, flooding in **Germany** led to the deaths of nearly 200 individuals and the destruction of thousands of homes and businesses. In response, SPI deployed staff and engaged volunteers to provide technical and logistical support, working in partnership with local churches and ministries. The following month, a 7.2 magnitude earthquake struck **Haiti**, leaving 1.2 million individuals with limited or no access to shelter, safe water, healthcare, and nutrition. Within 24 hours of the earthquake, Samaritan's Purse deployed a relief flight with staff and supplies that allowed for the provision of 1.7 million litres of potable water, medical supplies, and the treatment of patients in a 36-bed emergency field hospital.



OUR DISASTER ASSISTANCE RESPONSE TEAM (DART) TRAVELLED TO HARD-HIT WESTERN GERMANY TO AID IN MASSIVE FLOOD RELIEF EFFORTS.

### CONFLICT-RELATED DISASTERS

In August 2021, the world watched in horror as Afghanistan was taken over by the Taliban; the change prompted a mass evacuation of Afghans, aid workers, missionaries, and those who had worked in support of NATO countries. With the economy in tatters and foreign funding frozen, many Afghans lost their incomes and livelihoods, creating a devastating humanitarian situation, leading some to resort to the desperate measures of selling organs and children. Samaritan's Purse responded in multiple ways; within **Afghanistan**, food and blankets were provided to families and individuals; in **Pakistan**, food and cash aid was provided to Afghan refugees; in **Albania**, medical services, clothing, and psychosocial support was provided to evacuees from Afghanistan. Within the **UK**, SPI supported resettlement initiatives by providing basic necessities and trauma support in Milton Keynes, Sheffield, and Luton. In February 2022, the invasion of Ukraine by Russia prompted the largest refugee crisis in Europe since the Second

World War, with more than four million fleeing Ukraine in the first weeks of the conflict. Samaritan's Purse sent assessment and response teams to **Ukraine** as well as the neighbouring countries of **Moldova, Poland, and Romania**. Activities supported by Samaritan's Purse International have included the distribution of almost 100 tonnes of food and thousands of non-food items (hygiene kits, blankets, clothing) in Ukraine and Moldova; in addition, the provision of medical care through emergency field hospitals and units that conducted 2,655 outpatient consultations and performed 20 surgeries. Over 46,000 individuals were served directly and in collaboration with partner organisations and churches associated with Operation Christmas Child. In **Germany**, SPI funded the distribution of non-food items, hygiene kits, and Bibles. At home in the **United Kingdom**, a programme was implemented to help Ukrainians find refuge in the UK by making connections between Operation Christmas Child volunteers in both countries.

## EMERGENCY RELIEF FOR PROTRACTED CRISES

Samaritan's Purse International responded to multiple protracted crises that were related to the COVID-19 pandemic and to conflict.

In April 2021, a massive wave of COVID-19 infections led to extremely large numbers of cases and deaths in South Asia. In response, SPI worked in **India** to support the provision of PPE kits and oximeters to community healthcare workers and ambulance drivers, and the distribution of emergency food, health, and hygiene supplies to families who were no longer able to support themselves due to their livelihoods being cut off by lockdowns. In **Nepal**, SPI supported a 100-bed disability-friendly isolation centre for COVID-19 patients, with an aim to support their recovery and to prevent further spread of the virus. The impact of COVID-19 and lockdowns was also strongly felt in **Cuba**, where SPI supported economically vulnerable church leaders and families, enabling them to access basic necessities in the context of economic hardship and restrictions placed on churches.

SPI continued to meet the needs of many embroiled in complex emergency situations in the Democratic Republic of the Congo (DRC), Ethiopia, South Sudan, Syria, Venezuela, and Yemen. In the **DRC**, where over 5.5 million people are displaced, SPI trained community health workers to screen for and treat malnutrition among children and mothers, and stocked health centres with essential supplies; the target number of beneficiaries was 9,245. Also, families, local churches, schools, and other community groups were trained to prevent and respond to widespread sexual and gender-based violence. Aid in the form of water, sanitation, and hygiene materials and interventions was provided for individuals in **Ethiopia**, where a civil war has raged since 2020. In **South Sudan's** Pariang County, where SPI has been present since 2011, support was provided for an initiative to strengthen the resilience of refugees and community members by growing household and community assets. In Syria, which continues to see the devastation of

war, SPI supported multiple programmes; one was designed to train and resource over 100 individuals in various livelihood and business initiatives; the other was focused on supporting local churches through small grants and training, and meeting needs in detention centres, where children of ISIS-affiliated individuals are held. To help alleviate suffering in **Venezuela**, where the inflation rate reached 3,544%, SPI supported aid and training for over 200,000 vulnerable individuals. In **Yemen**, which has experienced civil war for the past eight years, a water, sanitation, and hygiene programme was financed with the aim of reaching over 7,000 conflict-affected individuals.



SPI SUPPORTED VULNERABLE COMMUNITIES IN YEMEN THROUGH A LIFE-CHANGING WATER, SANITATION AND HYGIENE PROGRAMME.

## ■ TRUSTEES' REPORT

### COMMUNITY DEVELOPMENT THROUGH CHURCH-BASED PROGRAMMING

The Raising Families programme in **Zambia**, which began in 2017, continued and deepened over the past year, engaging local churches, and reaching vulnerable individuals. The aim remains to build the capacity of participating churches to raise the quality of life holistically, directly, and measurably for vulnerable adults and children in their local communities. The programme has established church cooperatives and a federation to support and sustain the church network, and for the year 2021/22, SPI provided additional funds as a response to the COVID-19 pandemic. In **Niger**, SPI helped fund a programme to provide discipleship training to church and community members that would prepare them to reach their communities.



IN NIGER, SPI FUNDED BOTH A DISCIPLESHIP TRAINING PROGRAMME, AND WATER, SANITATION AND HYGIENE PROJECTS.

## COMMUNITY DEVELOPMENT THROUGH COMMUNITY-BASED PROGRAMMING

Over the past year, SPI fully or partially funded five water, sanitation, and hygiene (WASH) projects that sought, through direct engagement, to meet the needs of vulnerable communities in Africa and Asia. In **Eswatini**, SPI funded the installation of a water point in partnership with a church planting initiative, enabling a community to have access to both spiritual and physical water. Water points, latrines, and hygiene training were provided in an area of southern **Ethiopia**, where many have difficulty accessing potable water. Through this project, it was estimated that over 24,000 individuals would experience a reduction in the recurrence of waterborne illnesses following their increased access to water, sanitation facilities, and improved hygiene knowledge. In **Nepal**, SPI supported the provision of potable water, sanitation facilities, and hygiene training for 10 schools in one of the country's most under-resourced regions. Once the programme is complete, it is expected that 3,000 individuals will experience not only a reduction in illness but also a reduction in stigma surrounding menstruation, which has thus far been an extremely marginalising experience for girls and women. In partnership with the States of Guernsey Overseas Aid Commission, SPI completed a project in **Niger**, providing beneficiaries with four water points, knowledge of proper sanitation and hygiene practices, and the construction of latrines in 400 households, four schools, and two health centres. SPI also supported a WASH project in Uganda with the aim of increasing water access for refugees and

community members such that they could have water for both consumption and agriculture.



WATER POINTS, LATRINES, AND HYGIENE TRAINING WERE PROVIDED IN SOUTHERN ETHIOPIA WHERE ACCESSIBLE TO POTABLE WATER IS DIFFICULT.

## SHORT-TERM MEDICAL MISSIONS

Samaritan's Purse International supported three medical mission programmes in the 2021/22 year. Funding was provided to support up to 30 cleft lip and palate surgeries in **Liberia** and up to 400 cataract surgeries in **South Sudan**. In **Uganda**, the Children's Heart Project was supported to identify children with congenital heart defects and match with specialised hospitals for surgery and treatment.

## TRUSTEES' REPORT

### MISSION ACTIVITIES

#### OPERATION CHRISTMAS CHILD

Operation Christmas Child (OCC) remains our largest programme. In 2021/2022, shoebox gifts increased to 277,350 (up 4.3% on 2020/2021). This indicated a moderate recovery as the impact of the COVID-19 pandemic had begun to diminish from September 2021 onwards. However, many churches struggled to run core activity and some reduced or temporarily set aside their participation in OCC. An Evangelical Alliance survey reported an average attendance of 32% less in churches when they restarted meeting in person. These factors reduced the extent to which pre-pandemic levels of participation in OCC could recover, despite extensive promotional activities.

The shoebox gift collection included 31,956 gift boxes produced from donations to the Shoebox Online (SBO) programme. This was very close to three times the pre-pandemic donation of 10,765 in 2019/2020, though fewer than the 49,846 in 2020/2021 when many supporters donated online instead of packing physical shoebox gifts at the height of the pandemic. Costs in procuring gift items for SBO were further reduced, though increased logistics costs were incurred due to Covid-related international shipping issues and Brexit-related UK haulage driver shortages. There was a shortfall in OCC budgeted income of £415K, but this was more than offset by increased income for SPI overall (mainly for International Crisis Response), resulting in an overall income that was £1.38 million over budget.

Shoebox gifts or financial donations were made by 2,375 churches of all major denominations, 515 schools from infants to university, and 823 other community groups. Shoebox gifts were received by 1,039 'Drop-Off Locations' during National Collection Week (15th-22nd November 2021). Collections were arranged by 405 volunteers who transported shoeboxes to three major processing centres that operated for at least four weeks, and a further five pop-up processing centres that ran for just one week each. An overall total of 2,664 volunteers (compared to 1,136 in 2020-21) checked and exported the shoebox gifts, or made up the SBO boxes, in a processing season that was completed in late February 2022.



THROUGH OPERATION CHRISTMAS CHILD, SHOEBOX GIFTS WERE SENT TO CHILDREN ACROSS EIGHT DIFFERENT COUNTRIES, INCLUDING ALBANIA, BOSNIA AND LIBERIA.

## MISSION ACTIVITIES — CONTINUED

Given the additional effort that was required to participate in OCC in the second year of COVID-19, strong evidence was seen that most participants now support the Christian mission purposes of OCC. This further demonstrated the impact of our strategic refocus on engaging aligned churches and supporters, and on offering a high-quality donor experience in our processing centres.

The pop-up processing centres were particularly effective in offering this experience to a greater number of supporters, particularly those living further away from the main processing centres. Located in key supporting churches, the pop-ups helped mobilise new donors in those areas with a view to encouraging them to travel further to a main processing centre in future. Pop-ups also facilitated a national identity for OCC in Northern Ireland, Scotland, and Wales. All this continues to lay effective foundations for further recovery and new growth in 2022.

The mission of Operation Christmas Child is to provide God's love in a tangible way to children in need around the world, and together with the local church worldwide, to share the Good News of Jesus Christ. Shoebox gifts collected in the UK in 2021/22 have been exported to reach children in eight countries — Albania, Belarus, Bosnia, Central Asia, Liberia, Middle East, Moldova, and Nigeria.

Shoebox gifts are distributed through a network of trained ministry partners who work with local churches to identify children in need and organise distribution events. In 2021 and 2022, ministry partners adapted activities around distributing shoebox gifts to take into account COVID-19 restrictions and prioritise the health and safety of the children, their families and communities.

## FINANCE REVIEW

We remain very grateful to our faithful supporter base, including those who support by way of volunteering, that has continued to pray and donate of their time and money during a challenging economic and regulatory environment. 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 increased by 25% to £10.47m (2021: £8.37m). This was mainly due to the increase in the number of donated gift-filled shoeboxes, increasing gift in kind income to £4.68m (2021: £3.79m) and increase in underlying cash donations and legacies to £5.56m (2021: £3.86m).

As a consequence of the above, expenses increased by 14% to £9.06m (2021: £7.95m) as a result of a higher valuation of OCC shoeboxes distributed and increased spending on disaster response. Spending on charitable activities was £8.21m (2021: £7.19m) being 90.6% of total spend. At the end of the year, total funds stood at £4,491k (2021: £3,075k), of which £1.37m (2021: £656k) was unrestricted and undesignated. Full details of the financial activities are given in the attached financial statements.

## TRUSTEES' REPORT

### RESERVES

The trustees have set a minimum free general reserves limit of between 60 and 90 days' current year 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 2023 is £705k to £1,057k. The year-end balance was £1.37m which is above the required limited. This limit has been exceeded due to timing of donations received towards our response to the Ukraine crises.

At the end of the year, the designated reserves were £1,624k (2021: £1,689k). 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 £1,657k (2021: £729k) 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.



A SIGNIFICANT TEAM OF VOLUNTEERS SUPPORT SPI'S OPERATION CHRISTMAS CHILD PROGRAMME.

## USE OF VOLUNTEERS

SPI is supported by a significant team of volunteers, who are viewed as essential partners working across all areas of charitable activities during the year, performing a number of valuable administrative and support roles. In particular, many of these volunteer roles support the OCC programme. In accordance with the SORP, no monetary value has been attributed to their work. The tasks undertaken would, if it not performed by volunteers, require the employment of paid personnel. We are incredibly grateful for the support of volunteers who help enable monetary donations to go further and who, by their presence and service, enhance both the reach and the impact of the ministry. In addition to the dedicated team of 99 year-round volunteers, an estimated 5,714 people volunteered during the peak time of OCC in the 2021/2022 season (based on: 2,664 volunteers in processing centres, 52 collections coordinators, 353 drivers, and 2,645 Drop-off Location leaders). We also have a team of volunteers that support basic administration, communications, and fundraising activities in the main office. The time given by these volunteers is extremely valuable in helping us achieve our ministry objectives and in reducing costs in these areas.

## FUTURE STRATEGY AND VISION

SPI remains committed to sharing the Good News of Jesus Christ through our relief and development work. The organisation strives to be a leader in international relief programming, with professional capabilities which are magnified by our faith and multiplied by the local church. In 2022, SPI will continue to champion the local church and its passionate declaration of the Gospel through increased partnership and support.

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 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 had through the Emergency Field Hospital programme which is currently serving in five Ukrainian towns. This capacity includes the recruitment and training of medical staff and the provision of medical equipment and supplies,
- We will resource churches in Europe, Africa and Asia to share the Gospel through development projects, The Greatest Journey and Operation Christmas Child,

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## ■ TRUSTEES' REPORT

### FUTURE STRATEGY AND VISION— CONTINUED

- 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 310,000 children with messages of love and support through local churches conducting Operation Christmas Child,
- We will deploy specialist teams of relief workers to difficult situations to provide essential aid in Jesus' Name,
- We will share the testimony of those who were impacted by our projects and programmes so that faith might grow.

### MANAGEMENT, STRUCTURE AND GOVERNANCE

The Charity is ultimately managed by The Board of Trustees. The trustees, who act as directors of the company, are appointed by the members, being the trustees themselves, in accordance with the Articles of Association.

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 four 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, which meets as needed, (but no less than three times per year) the purpose of which is to facilitate 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 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 Tosh as Executive Director, Mr S Herbert as Finance Director, Mr N Cole as Director of Operation Christmas Child UK and Mr P Stockwell as Head of Communications and Donor Services. This was the case as of 31st March 2022.

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 has ongoing working relationships with Samaritan's Purse USA (SP-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 Victoria House, Victoria Road, Buckhurst Hill, Essex, IG9 5EX.

Common directors/trustees: Mr J. Barrett, Mr R. Chilvers, Mr J. Gallagher, Rev. W.F. Graham III, Mr A. Lawrence, Mr P. Saber, Mrs C. Graham-Lynch and Rev W.F. Graham IV.

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

## ■ TRUSTEES' REPORT

### 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 2021/22, 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.

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**RISK MANAGEMENT — CONTINUED**

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

	Risks	Strategy to mitigate
1.	Inadequate or low reserves	<ul style="list-style-type: none"> <li>• Priority given to promotion of General Funds and use of Gift Aid,</li> <li>• Annual Budget set to achieve surpluses,</li> <li>• Revised focus on fundraising and ongoing review of underlying cost base to increase productivity,</li> <li>• Financial forecasting including fund balance reviews and cash flow management.</li> </ul>
2.	Over-reliance on Operation Christmas Child	<ul style="list-style-type: none"> <li>• Improved communications regarding wider projects, especially Disaster Response,</li> <li>• Continued investment in improved fundraising capacity,</li> <li>• Investment in legacy giving programme,</li> <li>• Cost reduction programme implemented to reduce pressure on unrestricted giving.</li> </ul>
3.	Harm caused to the public and the Charity as a result of a failure in safeguarding	<ul style="list-style-type: none"> <li>• Safeguarding policy reviewed and external advisors appointed,</li> <li>• 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,</li> <li>• Appropriate levels of DBS being obtained,</li> <li>• “Designated Safeguarding Leads” identified and given enhanced training,</li> <li>• Governance committee appointed as Safeguarding Lead on behalf of the trustees and all members of that Committee to undergo enhanced safeguarding training.</li> </ul>
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"> <li>• We are fully supported by our IHQ in the US as this is a global issue,</li> <li>• All software up to date and processes for patching fully implemented,</li> <li>• Potential exposures being continuously reviewed,</li> <li>• Training given to all staff regarding cyber-crime awareness,</li> <li>• Cyber-crime insurance cover in place.</li> </ul>

## ■ TRUSTEES' REPORT

### RISK MANAGEMENT — CONTINUED

#### BREXIT

The Charity has not been unduly impacted by the UK leaving the European Union. The charity did experience increased difficulty in exporting shoebox gifts, including the transfer of shoeboxes from Northern Ireland into mainland UK, but the Logistics Team were able to resolve these initial problems and all exports we completed in a timely manner. The trustees do not expect any significant impact on the sustainability of the charity or on its ability to continue to meet its charitable aims.

#### COVID-19

The charity continued to fully comply with the UK government regulations with respect to the COVID-19 pandemic. This included the implementation of a number of operational changes, including but not limited to the use of home working and increased hygiene practices in our facilities. Along with the rest of the country, the charity celebrated the removal of all such regulations in February 2022 and looks forward to returning to more normal operational patterns in the coming months.

The trustees are confident that the going concern basis is appropriate at this time and SPI will continue to bring relief in Jesus' Name through transformative, bold and compassionate action.

#### UKRAINE

Following the Russian invasion of Ukraine on 24<sup>th</sup> February 2022, Samaritan's Purse International stood up an Incident Management Team to begin planning relief support for those affected by war. Samaritan's Purse has an extensive network of churches and ministry partners in the Ukraine due to the vast amount of Operation Christmas Child activity over the past three decades. Within a few weeks of the invasion, SPI deployed a Disaster Assistance Response Team into the Ukraine, Moldova and Poland with medical and emergency aid for those fleeing the war. This disaster is proving to be the largest disaster response in history for the SPI as we continue to offer field hospitals, thousands of tonnes of food and other relief items.

## 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.

**CONTINUED >**

## ■ TRUSTEES' REPORT

### FUNDRAISING — CONTINUED

### 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.

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES — CONTINUED**

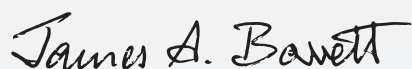
The trustees are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding 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 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 24<sup>th</sup> October 2022 and signed on its behalf by:



**James Barrett, Chair**

**AUDITOR'S REPORT****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 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, 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<sup>st</sup> March 2022 and of its 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.

**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. 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.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 Strategic Report and the Directors' 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 has 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 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.

## ■ AUDITOR'S REPORT

### RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 22-23 the trustees (who are also the directors of the charitable company 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

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.

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 activities, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, the Charities Statement of Recommended Practice, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were 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 use of restricted funds, income recognition (which we consider to be pinpointed to the cut-off assertion) and significant one-off or unusual transactions.

[CONTINUED >](#)

**AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS — CONTINUED**

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our 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.

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](http://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. Our audit work has been undertaken so that we might state to the Charity's members 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 members as a body for our audit work, for this report, or for the opinions we have formed.

Signed:  DocuSigned by:  
Nicola Wakefield  
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**Nicola Wakefield**

**(Senior Statutory Auditor)**

**for and on behalf of Mazars LLP**

Chartered Accountants and Statutory Auditor  
2nd Floor, Sutton Plaza,  
Sutton Court Road,  
Sutton,  
SM1 4FS

Date: 17 November 2022

## ■ FINANCIAL STATEMENTS AND NOTES

### STATEMENT OF FINANCIAL ACTIVITIES

(Including income and expenditure account) For the year ended 31<sup>st</sup> March 2022

	Note	Unrestricted funds £	Restricted funds £	2022 Total £	Unrestricted funds £	Restricted funds £	2021 Total £
<b>INCOME FROM:</b>							
Cash donations and legacies	3	1,446,449	4,117,502	5,563,951	689,510	3,166,084	3,855,594
Gift in kind	4	-	4,681,381	4,681,381	-	3,794,193	3,794,193
<b>Charitable Activities:</b>							
Grants received	5	110,707	110,905	221,612	155,517	564,432	719,949
<b>Trading Activities</b>							
Merchandise sales		327	-	327	1,467	-	1,467
<b>Investment Income</b>							
Bank interest		284	-	284	157	-	157
Other		1,850	4,621	6,471	1,800	-	1,800
<b>Total Income:</b>		<b>1,559,617</b>	<b>8,914,409</b>	<b>10,474,026</b>	<b>848,451</b>	<b>7,524,709</b>	<b>8,373,160</b>
<b>Expenditure on:</b>							
<b>Raising funds</b>	6	514,251	335,979	850,230	413,241	335,083	748,324
<b>Charitable activities:</b>							
Emergency response	7	271,332	818,363	1,089,695	203,158	622,014	825,172
Integrated programmes:							
Long term development		125,853	377,081	502,934	97,987	290,799	388,786
Operation Christmas Child		275,524	6,201,271	6,476,795	356,665	5,474,299	5,830,964
Medical Response		8,356	27,706	36,062	-	-	-
Other		-	-	-	5,409	25,770	31,179
The Greatest Journey		25,195	75,989	101,184	30,440	93,200	123,640
		706,260	7,500,410	8,206,670	693,659	6,506,082	7,199,741
<b>Total Expenditure:</b>		<b>1,220,511</b>	<b>7,836,389</b>	<b>9,056,900</b>	<b>1,106,900</b>	<b>6,841,165</b>	<b>7,948,065</b>
<b>Net Income/(Expenditure) before transfers</b>		<b>339,106</b>	<b>1,078,020</b>	<b>1,417,126</b>	<b>(258,449)</b>	<b>683,544</b>	<b>425,095</b>
Transfers between funds	19	150,009	(150,009)	-	440,571	(440,571)	-
<b>Net movement in funds</b>		<b>489,115</b>	<b>928,011</b>	<b>1,417,126</b>	<b>182,122</b>	<b>242,973</b>	<b>425,095</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		2,345,981	728,825	3,074,806	2,163,859	485,852	2,649,711
<b>Total funds carried forward</b>		<b>2,835,096</b>	<b>1,656,836</b>	<b>4,491,932</b>	<b>2,345,981</b>	<b>728,825</b>	<b>3,074,806</b>

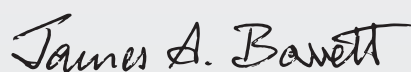
There are no recognised gains or losses other than those shown in the Statement of Financial Activities. All operations are continuing operations. Movements in funds are disclosed in Note 19.

**BALANCE SHEET**

Company number 02462257

As at 31<sup>st</sup> March 2022

	Notes	2022	2021
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	12	1,624,256	1,689,426
Investments	13	2	2
		<u>1,624,258</u>	<u>1,689,428</u>
<b>CURRENT ASSETS</b>			
Stock		164,106	26,892
Debtors	14	541,494	191,616
Cash at bank and in hand		2,581,329	1,309,867
		<u>3,286,929</u>	<u>1,528,375</u>
<b>CREDITORS:</b> amounts falling due within one year	15	(419,255)	(142,997)
		<u>2,867,674</u>	<u>1,385,378</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		4,491,932	3,074,806
<b>NET ASSETS:</b>		<u>4,491,932</u>	<u>3,074,806</u>
<b>FUNDS</b>			
Unrestricted funds			
General fund	20	1,210,840	656,555
Designated fund - fixed assets	20	1,624,256	1,689,426
		<u>2,835,096</u>	<u>2,345,981</u>
Restricted funds	19 & 21	1,656,836	728,825
<b>TOTAL FUNDS</b>		<u>4,491,932</u>	<u>3,074,806</u>

Approved by the Board of Trustees on 24<sup>th</sup> October 2022, and signed on its behalf by:


James Barrett, Chair

■ FINANCIAL STATEMENTS AND NOTES

**STATEMENT OF CASH FLOWS**  
For the year ended 31<sup>st</sup> March 2022

RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net income for the reporting period (as per the Statement of Financial Activities)	1,417,126	425,095
<b>Adjustments for:</b>		
Depreciation charges	86,010	84,462
Interest received from investments	(284)	(157)
(Increase) in stock	(137,214)	(14,312)
(Increase)/Decrease in debtors	(349,878)	274,698
Increase/(Decrease) in creditors	276,258	(47,925)
<b>Net cash provided by operating activities</b>	<u>1,292,018</u>	<u>721,861</u>
<b>Cash flows from operating activities:</b>		
Net cash provided by operating activities	<u>1,292,018</u>	<u>721,861</u>
<b>Cash flows from investing activities:</b>		
Interest received	284	157
Purchase of equipment	(20,840)	(18,415)
<b>Net cash used in investing activities:</b>	<u>(20,556)</u>	<u>(18,258)</u>
<b>Change in cash and cash equivalents in the reporting period</b>	1,271,462	703,603
<b>Cash and cash equivalents at the beginning of the reporting period</b>	1,309,867	606,264
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>2,581,329</u>	<u>1,309,867</u>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>ANALYSIS OF CASH AND CASH EQUIVALENTS</b>		
Cash at bank and in hand	2,581,329	1,309,867
<b>Total cash and cash equivalents</b>	<u>2,581,329</u>	<u>1,309,867</u>

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31<sup>st</sup> March 2022

### 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 £1,271,462 (2021 inflow - £703,603). 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. 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.

CONTINUED >

## ■ FINANCIAL STATEMENTS AND NOTES

### ACCOUNTING POLICIES — CONTINUED

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

- 'Cost of generating 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, Operation Christmas Child Limited.

#### h) 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	cost less value of land, straight line method for 50 years
Motor vehicles	25% straight line method
Equipment, fixtures and fittings	33.3% straight line method

The de minimis capitalisation level is £500.

CONTINUED >

**TANGIBLE FIXED ASSETS AND DEPRECIATION— CONTINUED****i) 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.

**j) 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 18.

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.

**k) 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.

**l) 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 recorded in a separate nominal account and are included as part of support costs within the Statement of Financial Activities.

**CONTINUED >**

## ■ FINANCIAL STATEMENTS AND NOTES

### ACCOUNTING POLICIES— CONTINUED

#### m) Pensions

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

#### n) Operating leases

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

#### o) Irrecoverable VAT

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

#### p) 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.

#### q) Samaritan's Purse International Limited

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

Victoria House, Victoria Road, Buckhurst Hill, Essex, IG9 5EX.

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

<b>This is stated after charging:</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Depreciation of fixed assets	86,010	84,462
Auditors' remuneration		
- Audit fee	22,034	16,968
- Fees for non-audit services	-	3,354
Operating leases	102,720	92,600
	<u>102,720</u>	<u>92,600</u>

**3. CASH DONATIONS AND LEGACIES**

	Unrestricted £	Restricted Shoeboxes £	Restricted Other £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
<b>Emergency response - Cash</b>	-	-	1,896,420	1,896,420	-	418,724	418,724
<b>Integrated programmes</b>							
Long term development	1,446,449	-	488,027	1,934,476	689,510	404,902	1,094,412
OCC - Cash (incl. SBW)	-	1,537,685	-	1,537,685	-	2,104,972	2,104,972
Medical Intervention	-	-	20,462	20,462	-	-	-
The Greatest Journey	-	174,908	-	174,908	-	237,486	237,486
	1,446,449	1,712,593	508,489	3,667,531	689,510	2,747,360	3,436,870
	1,446,449	1,712,593	2,404,909	5,563,951	689,510	3,166,084	3,855,594

**4. GIFTS IN KIND**

	Restricted Shoeboxes £	2022 Total £	2021 Total £
Integrated Programmes			
Gifts in kind - shoeboxes	4,661,877	4,661,877	3,676,846
Gift in kind - fillers	19,504	19,504	117,347
	4,681,381	4,681,381	3,794,193

Shoeboxes donated to Operation Christmas Child 2022 have been brought into the accounts at £18.20 (Operation Christmas Child 2021 – 16.93), on the basis of an average valuation exercise conducted on the instruction of the trustees in December 2021.

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

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

## ■ FINANCIAL STATEMENTS AND NOTES

### 5. GRANTS RECEIVED

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Samaritan's Purse - USA	106,519	72,797	179,316	127,911	215,285	343,196
Coronavirus Job Retention Scheme	4,188	-	4,188	27,606	-	27,606
Church Revitalisation Trust	-	-	-	-	65,000	65,000
Guernsey Overseas Aid Committee	-	-	-	-	49,988	49,988
Samaritan's Purse - Germany	-	-	-	-	227,315	227,315
Nordic Lutheran Aid	-	5,006	5,006	-	-	-
Other	-	33,102	33,102	-	6,844	6,844
	110,707	110,905	221,612	155,517	564,432	719,949

### 6. COSTS OF RAISING FUNDS

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
<b>Donations</b>						
Direct fundraising costs	156,042	36,720	192,762	160,392	35,639	196,031
Direct staff costs	120,421	25,975	146,396	79,419	36,714	116,133
Other	89,281	10,248	99,529	77,161	19,332	96,493
Support costs allocated	148,507	17,047	165,554	96,269	24,086	120,355
	514,251	89,990	604,241	413,241	115,771	529,012
<b>Non Cash</b>						
Direct fundraising costs	-	100,373	100,373	-	67,513	67,513
Direct staff costs	-	71,002	71,002	-	69,549	69,549
Other	-	28,015	28,015	-	36,623	36,623
Support costs allocated	-	46,599	46,599	-	45,627	45,627
	-	245,989	245,989	-	219,312	219,312
	514,251	335,979	850,230	413,241	335,083	748,324

## 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 £	2022 Total £	2021 Total £
<b>Emergency response</b>						
Worldwide	392,695	425,668	-	271,332	1,089,695	825,172
<b>Integrated Programmes</b>						
Long-term Development — Raising Families, Water, and Others	350,094	26,987	-	125,853	502,934	388,786
Operation Christmas Child	-	1,599,653	4,601,618	275,524	6,476,795	5,830,964
The Greatest Journey	-	75,989	-	25,195	101,184	123,640
Teams and Other	27,706	-	-	8,356	36,062	31,179
	377,800	1,702,629	4,601,618	434,928	7,116,975	6,374,569
<b>Total</b>	<b>770,495</b>	<b>2,128,297</b>	<b>4,601,618</b>	<b>706,260</b>	<b>8,206,670</b>	<b>7,199,741</b>

## 8. GRANTS PAYABLE

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Disaster and emergency response	-	392,695	392,695	-	213,197	213,197
	-	392,695	392,695	-	213,197	213,197
<b>Integrated programmes</b>						
Raising Families	-	203,233	203,233	-	128,595	128,595
Water and Sanitation	-	142,293	142,293	-	83,097	83,097
Water and Sanitation - GOAC	-	4,568	4,568	-	49,988	49,988
Medical Interventions	-	27,706	27,706	-	16,560	16,560
Other	-	-	-	-	9,210	9,210
	-	377,800	377,800	-	287,450	287,450
	-	770,495	770,495	-	500,647	500,647

All grants are payable to institutions as opposed to individuals.

## ■ FINANCIAL STATEMENTS AND NOTES

### 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:

	Office & Admin £ (Work done)	Staff £ (Staff)	Travel £ (Actual)	Comms £ (Usage)	Depreciation £ (Usage)	Governance £ (Actual)	2022 Total £
<b>Basis of apportionment</b>							
<b>Charitable activities</b>							
Emergency response	80,438	151,721	4,432	817	24,176	9,748	271,332
Long Term Development Operation	37,310	70,373	2,056	379	11,214	4,521	125,853
Christmas Child The Greatest Journey	81,680	154,065	4,501	830	24,549	9,899	275,524
Medical Interventions	7,469	14,087	412	76	2,245	906	25,195
	2,476	4,674	136	25	745	300	8,356
	<u>209,373</u>	<u>394,920</u>	<u>11,537</u>	<u>2,127</u>	<u>62,929</u>	<u>25,374</u>	<u>706,260</u>
<b>Income generation</b>							
Cash donations and grants	49,079	92,573	2,703	499	14,751	5,948	165,553
Gifts in kind	13,814	26,057	762	140	4,152	1,674	46,599
	<u>62,893</u>	<u>118,630</u>	<u>3,465</u>	<u>639</u>	<u>18,903</u>	<u>7,622</u>	<u>212,152</u>
<b>Total</b>	<u>272,266</u>	<u>513,550</u>	<u>15,002</u>	<u>2,766</u>	<u>81,832</u>	<u>32,996</u>	<u>918,412</u>

**10. STAFF COSTS AND NUMBERS**

Staff costs were as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Salaries	1,298,095	1,194,958
Temporary staff costs	-	81,454
Social security	123,214	113,894
Pensions	88,985	79,560
Redundancy & Settlements	2,641	-
	<u>1,512,935</u>	<u>1,469,866</u>

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

	<b>2022</b>	<b>2021</b>
	<b>No.</b>	<b>No.</b>
UK project staff	6	4
UK operations staff	14	18
UK operations staff – seasonal	3	8
Office and management	22	20
Communications and fundraising	5	5
International field staff	9	6
	<u>59</u>	<u>61</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 and Communications Director was £269,317 in 2021/22 (2020/21 - £247,729). These amounts include employer's national insurance contributions, employer's pension contributions and life insurance contributions.

Three employees received emoluments of more than £60,000 per annum in the period (2021: three)

Salary Band	<b>2022</b>	<b>2021</b>
£60,000 – £69,999	-	1
£70,000 – £79,999	2	1
£80,000 – £89,999	1	1

During the period, no staff (2021: nil) were paid redundancy costs.

## ■ FINANCIAL STATEMENTS AND NOTES

### 11. TRUSTEES AND RELATED PARTIES

None of the trustees received any remuneration during the period. One trustee (2021 – nil) was reimbursed expenses to cover the cost of travel.

Mr J. Barrett, Rev. Mr R. Chilvers, Mr J. Gallagher, Rev. W. F. Graham, Mr P. Saber, Mrs C. Lynch and Rev.W.F.Graham IV are directors of The Billy Graham Evangelistic Association Limited. Charges during the period were made in relation to shared costs from SPI to BGEA of £344,550 (2021 - £410,538). At the year end, a balance of (£8,644) (2021 - £57,581) was due to BGEA.

Trustees made unrestricted donations of £560 in 2022 (2021 - £410) to the organisation.

Debtors includes a balance of £Nil (2021: £27,815) due from Samaritan's Purse (Trading) Limited, formerly Operation Christmas Child Limited.

Sales amounted to £66,999 (2021: £34,093) and purchases from Samaritan's Purse Trading Limited were £88,992 (2021: £19,091).

### 12. TANGIBLE FIXED ASSETS

	Freehold Property	Fixtures, fittings and equipment	Total
	£	£	£
<b>COST</b>			
At 1 April 2021	1,953,352	337,892	2,291,244
Additions	-	20,840	20,840
Disposals	-	(15,798)	(15,798)
At 31 March 2022	<u>1,953,352</u>	<u>342,934</u>	<u>2,296,286</u>
<b>DEPRECIATION</b>			
At 1 April 2021	441,344	160,474	601,818
Charge for the period	26,067	59,943	86,010
Disposals	-	(15,798)	(15,798)
At 31 March 2022	<u>467,411</u>	<u>204,619</u>	<u>672,030</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>1,485,941</u>	<u>138,315</u>	<u>1,624,256</u>
At 31 March 2021	<u>1,512,008</u>	<u>177,418</u>	<u>1,689,426</u>

All assets are held for charitable use.

**13. 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<sup>st</sup> March 2022 the aggregate amount of capital and reserves was £6,318 (2021: £2,469). During the year, the Company made a retained profit of £6,318 (2021: £2,467).

**14. DEBTORS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other debtors	394,603	66,572
Amounts due from subsidiary undertakings	-	27,815
Prepayments	104,807	47,539
Value Added Tax recoverable	42,084	49,690
	<u>541,494</u>	<u>191,616</u>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	89,858	61,009
Other creditors	22,172	1,578
Social security and taxation	49,284	43,070
Accruals	247,156	37,340
Deferred Income	10,785	-
	<u>419,255</u>	<u>142,997</u>

**16. FINANCIAL INSTRUMENTS**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Financial assets measured at amortised cost	<u>394,493</u>	<u>94,387</u>
Financial assets comprised the total of grants receivable and other debtors		
Financial liabilities measured at amortised cost	<u>112,030</u>	<u>62,587</u>

Financial liabilities comprise the total of trade creditors and other creditors.

## ■ FINANCIAL STATEMENTS AND NOTES

### 17. 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 payable by the charity to the fund, the details are:

	2022 £	2021 £
Pension Costs - Restricted Funds	37,596	38,943
Pension Costs - Unrestricted Funds	51,389	40,617
	88,985	79,560

### 18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balance at 31<sup>st</sup> March 2022 are represented by:

	General 2022 £	Unrestricted Designated 2022 £	Restricted 2022 £	Total 2022 £
Tangible Fixed Assets	-	1,624,256	-	1,624,256
Investments	2	-	-	2
Current assets	1,630,093	-	1,656,836	3,286,929
Creditors due in less than one year	(419,255)	-	-	(419,255)
<b>Total</b>	<b>1,210,840</b>	<b>1,624,256</b>	<b>1,656,836</b>	<b>4,491,932</b>

Fund balance at 31<sup>st</sup> March 2021 are represented by:

	General 2021 £	Unrestricted Designated 2021 £	Restricted 2021 £	Total 2021 £
Tangible Fixed Assets	-	1,689,426	-	1,689,426
Investments	2	-	-	2
Current assets	799,550	-	728,825	1,528,375
Creditors due in less than one year	(142,997)	-	-	(142,997)
<b>Total</b>	<b>656,555</b>	<b>1,689,426</b>	<b>728,825</b>	<b>3,074,806</b>

CONTINUED >

**ANALYSIS OF NET ASSETS BETWEEN FUNDS — CONTINUED**

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, on its plant, equipment and premises. This is calculated as the carrying value of the tangible fixed assets less outstanding mortgage loan. The figure at 31<sup>st</sup> March 2022 was £1,624,256 (2021 - £1,689,426).

**19. ANALYSIS OF MOVEMENT IN FUNDS**

	General £	Unrestricted Designated £	Restricted £	Total £
At 1 April 2021	656,555	1,689,426	728,825	3,074,806
Income	1,559,617	-	8,914,409	10,474,026
Expenditure	(1,220,511)	-	(7,836,389)	(9,056,900)
Reallocation between funds	215,179	(65,170)	(150,009)	-
At 31 March 2022	1,210,840	1,624,256	1,656,836	4,491,932

**20. MOVEMENT IN UNRESTRICTED FUNDS**

	Opening Balances £	Income £	Expenditure £	Transfer £	Closing Balances £
<b>Designated:</b>					
Fixed assets	1,689,426	-	-	(65,170)	1,624,256
General reserves	656,555	1,559,617	(1,220,511)	215,179	1,210,840
	2,345,981	1,559,617	(1,220,511)	150,009	2,835,096

## ■ FINANCIAL STATEMENTS AND NOTES

### 21. RESTRICTED FUNDS SUMMARY

	Opening balance	Income	Expenditure	Transfers (to)/ from other funds	Closing balances
	£	£	£	£	£
Emergency Disasters & Emergency	151,699	1,898,923	818,363	(139,263)	1,092,996
	151,699	1,898,923	818,363	(139,263)	1,092,996
<b>Integrated Programmes</b>					
Raising Families	125,140	251,528	220,868	(24,019)	131,781
Clean Water Project	239,802	248,063	142,674	(28,385)	316,806
GOAC – Water	4,568	-	4,568	-	-
Protection/Women at Risk	2,282	15,892	8,971	(9,203)	-
Medical Interventions	16,181	22,965	27,706	-	11,440
Other	9,593	5,646	-	(8,971)	6,268
	397,566	544,094	404,787	(70,578)	466,295
<b>Operation Christmas Child &amp; The Greatest Journey</b>					
Cash donations	161,778	1,790,011	2,011,621	59,832	-
Donated shoeboxes and fillers	17,782	4,681,381	4,601,618	-	97,545
	179,560	6,471,392	6,613,239	59,832	97,545
<b>Total</b>	<b>728,825</b>	<b>8,914,409</b>	<b>7,836,389</b>	<b>(150,009)</b>	<b>1,656,836</b>

CONTINUED >

**RESTRICTED FUNDS SUMMARY — CONTINUED**

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

**Raising Families fund** — 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 — Water** — this is a water project funded by the Guernsey Overseas Aid Committee in Niger.

**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.

**The Greatest Journey** is a discipleship and evangelism programme linked closely to Operation Christmas Child.

**Donated Shoeboxes and fillers** — 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 and indirect support given to 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 2022, OCC and Protection did not generate sufficient funds to cover all of its direct and indirect costs, therefore a nil balance is carried forward.

During the period amounts totalling £59,832 (2021 - £nil) were needed to make a number of projects financially viable.

There was a nil charge during the period (2021 - £319,797) to restricted funds to cover related costs of administration, management and overheads due to the treatment of gift aid to general funds.

## ■ FINANCIAL STATEMENTS AND NOTES

### 22. OTHER FINANCIAL COMMITMENTS

At 31<sup>st</sup> March 2022 the charity had total commitments under non-cancellable operating leases as follows:

	<b>2022</b>	<b>Other</b>	<b>2021</b>	<b>Other</b>
	<b>Landing &amp; Buildings</b>		<b>Landing &amp; Buildings</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Less than one year	73,677	29,043	73,667	18,923
Between two and five years	36,839	59,105	110,516	63,762

### 23. 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.



