



# TRUSTEES' REPORT & FINANCIAL STATEMENTS 2024

---

**SAMARITAN'S PURSE INTERNATIONAL LTD**  
COMPANY REGISTRATION NUMBER 02462257

## CHARITABLE COMPANY INFORMATION

# CONTENTS

1. Charitable Company Information	3.
2. Trustees' Report	4.
3. Independent Auditor's Report	28.
4. Financial Statements and Notes for the year ended 31 <sup>st</sup> March 2024	34.

### TRUSTEES

Mr P. Saber (Chair)  
Mr D. C. Allen  
Mr D. E. Beroth  
Mr E. Graham  
Mr S. P. Herbert  
Mr M. Littlejohn

Ms D. Pierce

### EXECUTIVE DIRECTOR

Mr D. Tosh

### 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  
2nd Floor, 6 Sutton Plaza,  
Sutton Court Road, Sutton, 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 31st March 2024, 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



SAMARITAN'S PURSE SHELTER VILLAGE PROVIDED FOR THOSE WHO LOST THEIR HOMES FROM THE EARTHQUAKE

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



A major focus in 2023/24 was providing continued support for those affected by the conflict in Ukraine and for refugees within Europe now that the war has entered its third year. Additionally, SPI 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 39 international projects in 23 countries:

Afghanistan, Cambodia, Chad, Democratic Republic of the Congo (DRC), Ethiopia, India, Liberia, Moldova, Mongolia, Nepal, Nigeria, Pakistan, Philippines, Poland, Romania, South Sudan, Sri Lanka, Syria, Turkey, 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.

FLOODING AFTER THE KAKHOVKA DAM COLLAPSE

## 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

Since 1st April 2023, two more UK DART members were deployed to Turkey in response to the earthquake that took place in February last year— giving a total of 11 UK DART members deployed for this effort.

As an international organisation, Samaritan's Purse's medical response to the Turkey disaster has become the largest in its history. In total, we were able to treat 8,295 patients and perform 270 surgeries, as well as supplying over 7,000 tents, 80,000 hygiene kits, and nearly 40,000 food boxes to Turks and Syrian refugees in seven major cities. Maternity/newborn hygiene and feminine hygiene specialty kits were also distributed.

In October 2023, Hurricane Otis tore through Acapulco, Mexico after rapidly intensifying from a tropical storm to a Category 5 hurricane over a 24-hour period. Acapulco's 900,000 inhabitants were left devastated, with 48 deaths and damage to over 273,000 homes and 80% of the city's hotels. The people of Acapulco and surrounding areas were left in critical need of food, shelter, and water.



TURKEY EARTHQUAKE RESPONSE - A FAMILY RECEIVES SHELTER

In response, Samaritan's Purse deployed five UK DART members, contributing to a global total of 75 in the DART team. Within Mexico, Samaritan's Purse repaired 107 homes and 30 churches. We equipped 10,295 households with water filters/buckets, installed 14 major water purification systems in affected communities, and generated over 711,000 litres of clean drinking water. We distributed 1,422 hygiene kits, nearly 8,000 tarps and 242,614 lbs of food.

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

GALATIANS 6:2

### MIDDLE EAST

On 7th October 2023, the Palestinian militant group known as Hamas launched a surprise attack on Israel from the Gaza Strip. Militants infiltrated Israeli territory by land, sea, and air, firing over 2,000 rockets and storming blockaded areas. After decades of conflict and violence, this attack was the deadliest day for Israel since the Holocaust. Prime Minister Netanyahu vowed retaliation and declared war on Hamas.

Since Hamas's attack on 7th October and the ensuing war, at least 1,200 people have been killed in Israel and more than 3,000 have been injured.

In Gaza, the health ministry has reported that more than 15,000 people have been killed. Hamas has captured at least 203 hostages, including soldiers and innocent civilians—110 of which were released during a week-long cease-fire beginning on 24th November. In response to the ongoing war, Samaritan's Purse has deployed its staff to Israel where they

have been supporting local partners in bringing relief to those displaced by the recent brutal attacks.

### SUDAN

Following local violence, Sudanese refugees fled to Chad, and Samaritan's Purse were able to support the provision of 95 tonnes of food in 2,500 kits.





### SYRIA

In response to attacks by activists in northeast Syria, we supported local churches to help them integrate displaced Syrians into the local community. The church also offered spiritual development through discipleship, as well as support for children and their caregivers who were in detention and rehabilitation centres.

### TURKEY EARTHQUAKE RESPONSE



## Turkey Earthquake Response IN TOTAL:

-  8,295 patients treated
-  270 surgeries performed
-  7,000+ tents supplied
-  80,000 hygiene kits
-  40,000 food boxes

## 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.

### TURKEY

Following the earthquake, ongoing provision of necessities including food, tents, heating material, rent, hygiene kits, and medical needs were supplied for refugees through churches in Turkey. Toilet and lighting repairs were also made for local communities affected by the earthquake. In partnership with the Germany and Canada office, Samaritan's Purse UK provided 35,754 hygiene kits.

### SRI LANKA

Educational scholarships were continued for children who were injured or who lost family members in the Easter 2019 bombing.

### UKRAINE

Through partners in Moldova, Poland, and Romania, over 2,000 Ukrainian refugees were supported through the provision of food, housing, trauma counselling, local culture integration training, medicines, and vocational training.

### YEMEN

This financial year saw the completion of the Health Clinic, built in partnership with Guernsey Overseas Aid and Development Commission (GOADC). This clinic offers care for vulnerable populations (children, pregnant women, IDP's and the disabled) in Wadi Al Agaab—a community of around 3,800 people.

### ETHIOPIA

Following conflict in Tigray, over 1.9 million people were forced to flee their homes. Samaritan's Purse previously supported a project constructing, rehabilitating, and installing water systems, latrines, bathing facilities, and handwashing stations in two IDP sites. Now, we are continuing this work by providing agricultural interventions, income generating activities, and trauma counselling. Through another project, we are also working with local churches to offer conflict-affected children a safe haven—helping them experience a restored sense of safety. This project is also providing vulnerable women with employment as well as food.

ETHIOPIA - HEALING THROUGH LIVELIHOODS





ZAMBIA - RAISING FAMILIES

## 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 with the aim of helping participating churches raise quality of life amongst vulnerable adults and children in their local communities.

Building on the established church cooperatives and a federation to support and sustain the church network, the latest phase is providing financial training to beneficiaries. Since last year, the number of women's savings groups and self-help groups has increased from 121 to 150—with a total of 3,500 women participating.

### CLEAN WATER

Samaritan's Purse is supporting eight 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 Uganda, Nepal, Nigeria, DRC, Philippines, and Cambodia.

In Cambodia, we have provided bio-sand filters (BSF) to households following the drilling of boreholes and laying a network of waterpipes—this initiative has

benefitted over 12,000 people.

Also in Cambodia, WASH was part of two multi-sectoral intervention programmes, alongside Maternal Health and Nutrition (MHN), Infant and Young Child Feeding (IYCF), and Early Childhood Development support. These programmes benefitted nearly 4,000 beneficiaries in one area and over 14,000 in another.

### CONSTRUCTION

We have also supported the construction of three safe and child-friendly primary schools, to help address the issue of unsafe migration in the country. Alongside the construction, we have supported the training of teachers to help them provide a good standard of education, improving opportunities for local children.

Another multi-sectoral programme including WASH was carried out in Uganda. This work included the construction of two boreholes, a mini-irrigation scheme for local farmers, and the provision of latrines, as well as supplying livestock (100 goats), livelihood assets (fruit trees), and grants for vocational skills training.

In partnership with GOADC we have also provided safe water access, latrines, showers, and waste areas – including incinerators, waste, ash pits, and grinding boxes – all of which have been provided to reduce the rate of waterborne diseases. In addition, training has been delivered in Community-Led Total Sanitation, as well as general hygiene education.

In support of persecuted communities in Nigeria, Samaritan's Purse conducted a WASH programme, providing two boreholes and clean water access for over 1,000 people, as well as Ventilated Improved Pit (VIP) latrines for 100 households.

Additionally, we provided a Social Work Centre in Ho Chi Minh, Vietnam, which is a city with a lot of street-children who have very few opportunities to learn new skills. Through the Centre we have been able to support outreach programmes to these children which nurture and equip them for life in a safe and thriving environment.

**“This savings group has come to bring hope for small scale farmers like me.”**

— MARY, A BENEFICIARY OF OUR LIVELIHOODS PROJECT IN ZAMBIA

## SHORT-TERM MEDICAL MISSIONS

Samaritan's Purse supported three medical mission programmes during the 2023/24 year. Funding was provided to support cleft lip and cleft palate missions providing surgery for up to 84 individuals in South Sudan, as well as support

for eye cataract surgeries in Liberia for 177 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.

MONGOLIA - CHILDREN'S HEART PROJECT



## MISSIONAL ACTIVITIES OPERATION CHRISTMAS CHILD

In 2023/24 the total number of shoebox gifts donated was 237,735 (down 5.7% on 2022/23). This will have been influenced by multiple factors.

Firstly, the rising cost-of-living continues to make the UK a demanding environment for all charities engaged in fundraising.

Secondly, the relocation to, and refurbishment of, Samaritan's Purse UK's new headquarters in Coventry affected key resources required for generating shoebox numbers—such as reduced staff capacity and delayed launch of the new website. The latter – which contained a refreshed Build A Shoebox Online (BASBO) area – ended up going live after the OCC campaign had finished, which made it difficult to reach the BASBO growth goals. In the end, the donations to the BASBO programme produced 27,141 gift boxes (down 12% on 2022/23).

It's worth noting that the relocation to Coventry did generate some positive engagement from local churches and ministries. However, this came too close to Christmas to significantly increase shoebox numbers.



UKRAINE - OPERATION CHRISTMAS CHILD

Shoebox gifts or financial donations were made by at least 2,008 churches of all major denominations, 321 schools (from infants to university), and 289 other community groups. The true numbers are likely to be even higher than this, however the complexity of our collection network makes it challenging to gather exact figures.

Shoebox gifts were received by 1,018 Drop-off Locations during National Collection Week (13-20 November 2023). Collections were then arranged by 294 volunteers who transported shoeboxes to two major processing centres in Coventry and Tonbridge that operated for four weeks and three weeks respectively. A further four pop-up processing centres ran for just one week each. Additionally, the National Ministry

Centre (NMC) in Coventry also fulfilled all online shoebox gifts.

An overall total of 3,625 volunteers were involved in checking and exporting the shoebox gifts, as well as making up the BASBO boxes in a processing season that was largely completed by 16 December. At the NMC specifically, in its first year of operations, 1,451 volunteers processed 72,028 traditional shoeboxes and fulfilled 37,221 BASBOs (27,141 for UK donors and 10,000 for donors to Samaritan's Purse Korea). This was a substantially increased outcome compared to 2022/23, when 652 volunteers processed 38,864 shoeboxes at a temporary Coventry processing centre.

The pop-up processing centres continued to be effective in offering volunteering



WEST AFRICA - OPERATION CHRISTMAS CHILD

experiences to a great 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 and leader volunteers that were local to these areas, with a view to encourage 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 renewed growth in 2024.

The negative impact of the cost-of-living crisis on charitable giving was mitigated by the engagement activities of OCC field ministry staff and Connect Volunteers. Together, these connected with 1,362 lapsed or prospective donor organisations (including 943 churches). They also made support calls or visits to 2,332 organisations (including 1,607 churches) who already participate in OCC, in order to encourage their continued support. This work included 18 project leader workshops around the UK in September to support OCC advocates in 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 London, August 2023. OCC also sponsored the Northern Ireland Elim denominational conference, and sent an exhibition team and connected with leaders at the annual conferences of Assemblies of God, Elim UK, New Testament Church of God, and also at the Christian Resources Exhibition (Solihull) and Moray Coast Convention.

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 2023/24 were exported and reached children in ten countries: Albania, Bosnia, Moldova, Nigeria, Romania, Serbia, Ukraine, and three other countries in Eastern Europe, Central Asia and the Middle East 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.



**237,735**  
shoeboxes  
were donated  
in 2023/24

## 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 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 increased by 5% to £12.51m (2023: £11.87m). This was largely due to the donor response towards the emergency crisis relief and grant support by IHQ. Gift in kind income increased to £4.89m (2023: £4.36m) and underlying cash donations and legacies decreased to £3.99m (2023: £5.69m)

Expenses decreased by 17% to £9.66m (2023: £11.67m). Spending on charitable activities was £8.62m (2023: £10.64m) being 89.3% of total spend. At the end of the year, total funds stood at £7,540k (2023: £4,693k), of which £5.50m (2023: £2.82m) 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 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 2025 is £667k to £1,000k. The year-end balance was £3.28m which is above the required limited. This limit has been exceeded due to the reclassification of a fixed asset to an asset held for sale.

At the end of the year, the designated reserves were £2,226k (2023: £1,609k). 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 £2,035k (2023: £1,872k) 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.

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

## USE OF VOLUNTEERS

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 99 year-round volunteers, an estimated 5,461 people volunteered during the peak time of OCC (based on: 3,625 volunteers in processing centres, 55 collections coordinators, 239 drivers, and 1,542 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 reducing costs for their respective areas.

PHILIPPINES - THE GREATEST JOURNEY





ARMENIA - MEDICAL MINISTRIES

## FUTURE STRATEGY AND VISION

As a leader in the crisis response sector, SPI remains committed to sharing the Good News of Jesus Christ through our relief and development work.

The organisation continues to grow as an international leader in the provision of aid to those affected by war, disease, famine, and poverty, as exemplified by the large-scale response to the famine in Sudan and crisis care in Ukraine. Samaritan's Purse will continue to champion the local church in the UK and abroad, 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, 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 complex and difficult places like the Sudan, Ukraine, and the Democratic Republic of Congo 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 Hospitals which served thousands of patients in Antakya, Turkey, and multiple locations in Ukraine. 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.
- 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 251,000 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

In 2023, SPI updated our Articles of Incorporation, moving to a sole membership model where the US charity, Samaritan's Purse International Relief, 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 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, Mrs E. Iwu as Finance Director, Mr N. Cole as Director of Operation Christmas Child UK, Mrs V. Machin as Director of Human Resources, Mr G. Crosby as Director of Information Technology, and Mr J. Brazier as Director of Ministry Advancement.

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 it's 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.

CAMBODIA - WATER FOR FAMILIES



## 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 2023/24, 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.	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>

## 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.

## 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 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 14th August, 2024 and signed on its behalf by:

Mr P. Saber (Chair)

*Paul Saber*  
[Paul Saber \(Sep 13, 2024 09:59 EDT\)](#)

## 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 2024 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 31st March 2024 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:

- |  |   |  |
|--|---|--|
| <ul style="list-style-type: none"> <li>• 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</li> <li>• the Strategic Report and the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.</li> </ul> | <p>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.</p> <p>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:</p> | <ul style="list-style-type: none"> <li>• 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</li> <li>• the financial statements are not in agreement with the accounting records and returns; or</li> <li>• certain disclosures of trustees' remuneration specified by law are not made; or</li> <li>• we have not received all the information and explanations we require for our audit.</li> </ul> |
|--|---|--|

## 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.

## RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 27 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.

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: the Charities Act 2011, tax legislation, safeguarding, pensions legislation, employment regulation, health and safety regulation, anti-bribery, corruption and fraud 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 The Charities Statement of Recommended Practice 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, 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.

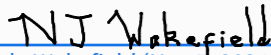
There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, 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](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:

  
Nicola Wakefield (Nov 7, 2024 16:02 GMT)

Nicola Wakefield  
(Senior Statutory Auditor)

for and on behalf of Forvis Mazars LLP

Chartered Accountants and Statutory Auditor

2nd Floor, Sutton Plaza, Sutton Court Road, Sutton, SM1 4FS

Date: **07-Nov-2024**

## STATEMENT OF FINANCIAL ACTIVITIES

(Including income and expenditure account) For the year ended 31<sup>st</sup> March 2024

	Note	Unrestricted funds £	Restricted funds £	2024 Total £	Unrestricted funds £	Restricted funds £	2023 Total £
<b>INCOME FROM:</b>							
Cash donations and legacies	3	1,554,764	2,432,976	3,987,740	1,450,944	4,236,792	5,687,736
Gift in kind	4	-	4,893,521	4,893,521	-	4,359,273	4,359,273
<b>Charitable Activities:</b>							
Grants received	5	2,320,893	1,088,170	3,409,063	118,104	1,683,085	1,801,189
<b>Trading Activities</b>							
Merchandise sales		531	-	531	667	-	667
<b>Investment Income</b>							
Bank interest		89,283	-	89,283	17,138	-	17,138
Other		126,338	-	126,338	2,548	3,832	6,380
<b>Total Income:</b>		<b>4,091,809</b>	<b>8,414,667</b>	<b>12,506,476</b>	<b>1,589,401</b>	<b>10,282,982</b>	<b>11,872,383</b>
<b>Expenditure on:</b>							
<b>Raising funds</b>	6	738,465	302,115	1,040,580	710,194	319,580	1,029,774
<b>Charitable activities:</b>							
Emergency response	7	446,786	810,223	1,257,009	446,113	3,329,009	3,775,122
Integrated programmes:							
Long term development		119,163	211,768	330,931	41,155	301,515	342,670
Operation Christmas Child		384,909	6,560,815	6,945,724	268,475	6,079,143	6,347,618
The Greatest Journey		-	-	-	11,375	84,882	96,257
Medical Response		28,688	52,025	80,713	8,825	65,853	74,678
Other		-	4,327	4,327	-	5,591	5,591
		979,546	7,639,158	8,618,704	775,943	9,865,993	10,641,936
<b>Total Expenditure:</b>		<b>1,718,011</b>	<b>7,941,273</b>	<b>9,659,284</b>	<b>1,486,137</b>	<b>10,185,573</b>	<b>11,671,710</b>
<b>Net Income/(Expenditure) before transfers</b>		<b>2,373,798</b>	<b>473,394</b>	<b>2,847,192</b>	<b>103,264</b>	<b>97,409</b>	<b>200,673</b>
Transfers between funds	22	310,176	(310,176)	-	(117,929)	117,929	-
<b>Net movement in funds</b>		<b>2,683,974</b>	<b>163,218</b>	<b>2,847,192</b>	<b>(14,665)</b>	<b>215,338</b>	<b>200,673</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		2,820,431	1,872,174	4,692,605	2,835,096	1,656,836	4,491,932
<b>Total funds carried forward</b>		<b>5,504,405</b>	<b>2,035,392</b>	<b>7,539,797</b>	<b>2,820,431</b>	<b>1,872,174</b>	<b>4,692,605</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 2024

	Notes	2024	2023
		£	£
<b>FIXED ASSETS</b>			
Intangible	12	146,135	40,110
Tangible assets	12	2,080,198	1,569,020
Investments	14	2	2
		<u>2,226,335</u>	<u>1,609,132</u>
<b>CURRENT ASSETS</b>			
Stock		330,449	166,013
Debtors	15	1,099,370	1,005,881
Short-term deposits		857,982	1,300,000
Cash at bank and in hand		1,963,854	1,013,413
Asset Held for Sale	13	1,454,933	-
		<u>5,706,588</u>	<u>3,485,307</u>
<b>CREDITORS:</b> amounts falling due within one year	16	(393,126)	(401,834)
		<u>5,313,462</u>	<u>3,083,473</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>7,539,797</u>	<u>4,692,605</u>
<b>NET ASSETS:</b>		<u>7,539,797</u>	<u>4,692,605</u>
<b>FUNDS</b>			
Unrestricted funds			
General fund	21	3,278,070	1,211,299
Designated fund - fixed assets	21	2,226,335	1,609,132
		<u>5,504,405</u>	<u>2,820,431</u>
Restricted funds	20 & 22	2,035,392	1,872,174
<b>TOTAL FUNDS</b>		<u>7,539,797</u>	<u>4,692,605</u>

Approved by the Board of Trustees on 14th August, 2024, and signed on its behalf by:

*Paul Saber*

Paul Saber (Sep 13, 2024 09:59 EDT)

Mr. P Saber (Chair)

**STATEMENT OF CASH FLOWS**

For the year ended 31<sup>st</sup> March 2024

RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	2,847,192	200,673
<b>Adjustments for:</b>		
Depreciation charges	204,008	92,672
Interest received from investments	(89,283)	(17,138)
(Increase) in stock	(164,436)	(1,907)
(Increase) in debtors	(93,489)	(464,387)
(Decrease) in creditors	(8,708)	(17,421)
<b>Net cash provided by/(used in) operating activities</b>	<u>2,695,284</u>	<u>(207,508)</u>
<b>Cash flows from operating activities:</b>		
Net cash (used in)/provided by operating activities	<u>2,695,284</u>	<u>(207,508)</u>
<b>Cash flows from investing activities:</b>		
Interest received	89,283	17,138
Purchase of Term Deposits	442,018	(1,300,000)
Purchase of equipment	(2,276,144)	(77,546)
<b>Net cash used in investing activities:</b>	<u>(1,744,843)</u>	<u>(1,360,408)</u>
<b>Change in cash and cash equivalents in the reporting period</b>	950,441	1,271,462
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<u>1,013,413</u>	<u>2,581,329</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>1,963,854</u>	<u>1,013,413</u>
<b>ANALYSIS OF CASH AND CASH EQUIVALENTS</b>		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cash at bank and in hand	1,963,854	1,013,413
<b>Total cash and cash equivalents</b>	<u>1,963,854</u>	<u>1,013,413</u>

## NOTES TO THE FINANCIAL STATEMENTS

### For the year ended 31st March 2024

#### 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 £950,441 (2023 inflow - £1,271,462). 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 cost less value of land, straight line method for 50 years. Freehold property has been reclassified as an asset held for sale. Sale of the property is expected to complete within the next 12 months.

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

Motor vehicles straight line method over 3 – 5 years Equipment, fixtures and fittings 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**

<b>This is stated after charging:</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation of fixed assets	204,008	92,672
Auditors’ remuneration		
- Audit fee	26,196	27,290
- Fees for non-audit services	2,170	-
Operating leases	321,558	102,720

3. CASH DONATIONS AND LEGACIES

	Unrestricted £	Restricted Shoeboxes £	Restricted Other £	2024 Total £	Unrestricted £	Restricted Shoeboxes £	Restricted Other £	2023 Total £
<b>Emergency response - Cash</b>	-	-	688,545	688,545	-	-	2,169,167	2,169,167
<b>Integrated programmes</b>								
Long term development	1,554,764	-	237,811	1,792,575	1,446,449	-	339,863	1,790,807
OCC - Cash (incl. SBW)	-	1,449,196	-	1,302,984	-	1,497,373	-	1,497,373
Medical Intervention	-	-	57,424	57,424	-	-	73,377	73,377
The Greatest Journey	-	-	-	-	-	157,012	-	157,012
	1,554,764	1,449,196	295,235	3,299,195	1,450,944	1,654,385	413,240	3,518,569
	1,554,764	1,449,196	983,780	3,987,740	1,450,944	1,654,385	2,582,407	5,687,736

4. GIFTS IN KIND

	Restricted Shoeboxes £	2024 Total £	2023 Total £
Integrated Programmes			
Gifts in kind - shoeboxes	4,685,716	4,685,716	4,245,564
Gift in kind - fillers	207,805	207,805	113,709
	4,893,521	4,893,521	4,359,273

Shoeboxes donated to Operation Christmas Child 2024 have been brought into the accounts at £22.25 (Operation Christmas Child (2023 – £19.33), on the basis of an average valuation exercise conducted on the instruction of the trustees in December 2023.

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 £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Samaritan's Purse - USA	2,320,893	597,348	2,918,241	118,104	1,660,585	1,778,689
Guernsey Overseas Aid Committee	-	27,500	27,500	-	22,500	22,500
Other	-	463,322	463,322	-	-	-
	2,320,893	1,088,170	3,409,063	118,104	1,683,085	1,801,189

6. COSTS OF RAISING FUNDS

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
<b>Donations</b>						
Direct fundraising costs	296,718	14,831	312,561	295,916	28,917	324,833
Direct staff costs	98,025	19,527	117,552	124,234	24,532	148,766
Other	138,706	13,582	152,288	115,081	13,841	128,922
Support costs allocated	205,017	20,075	225,092	174,963	20,628	195,591
	738,465	69,028	807,493	710,194	87,918	798,112
<b>Non Cash</b>						
Direct fundraising costs	-	53,498	53,498	-	76,194	76,194
Direct staff costs	-	65,937	65,937	-	64,642	64,642
Other	-	45,863	45,863	-	36,470	36,470
Support costs allocated	-	67,789	67,789	-	54,356	54,356
	-	233,087	233,087	710,194	231,662	231,662
	738,465	302,115	1,040,580	710,194	319,580	1,029,774

## 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 £	2024 Total £	2023 Total £
<b>Emergency response</b>						
Worldwide	328,619	481,604	-	446,786	1,257,009	3,775,122
<b>Integrated Programmes</b>						
Long-term Development — Raising Families, Water, and Others	192,069	19,699	-	119,163	330,931	342,670
Operation Christmas Child	-	1,876,097	4,685,717	384,909	6,945,724	6,347,618
The Greatest Journey	-	-	-	-	-	96,257
Medical Response	52,025	-	-	28,688	80,713	74,678
Teams and Other	4,327	-	-	-	4,327	5,591
	248,421	1,895,796	4,685,717	532,760	7,361,695	6,866,814
<b>Total</b>	<b>577,040</b>	<b>2,377,400</b>	<b>4,685,717</b>	<b>979,546</b>	<b>8,618,704</b>	<b>10,641,936</b>

## 8. GRANTS PAYABLE

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Disaster and emergency response	-	328,619	328,619	-	1,140,360	1,140,360
	-	328,619	328,619	-	1,140,360	1,140,360
<b>Integrated programmes</b>						
Raising Families	-	52,503	52,503	-	102,839	102,839
Water and Sanitation	-	112,066	112,066	-	140,933	140,933
Water and Sanitation - GOAC	-	27,500	27,500	-	22,500	22,500
Medical Interventions	-	52,025	52,025	-	65,853	65,853
Other	-	4,327	4,327	-	5,591	5,591
	-	248,421	248,421	-	337,716	337,716
	-	577,040	577,040	-	1,478,076	1,478,076

## 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)	2024 Total £
<b>Charitable activities</b>							
Emergency response	140,808	196,854	16,278	3,754	54,206	34,886	446,786
Long Term Development	37,555	52,503	4,341	1,001	14,457	9,304	119,161
Operation Christmas Child	121,307	169,591	14,023	3,234	46,699	30,054	384,908
Medical Interventions	9,040	12,641	1,045	241	3,481	2,240	28,688
	308,710	9,040	35,687	8,230	118,843	76,484	979,543
<b>Income generation</b>							
Cash donations and grants	70,940	99,176	8,201	1,891	27,309	17,576	225,093
Gifts in kind	21,364	29,868	2,470	570	8,224	5,293	67,789
	92,304	129,044	10,671	2,461	35,533	22,869	292,882
<b>Total</b>	<b>401,014</b>	<b>560,633</b>	<b>46,358</b>	<b>10,691</b>	<b>154,376</b>	<b>99,353</b>	<b>1,272,425</b>

**10. STAFF COSTS AND NUMBERS**

Staff costs were as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Salaries	1,364,643	1,430,590
Temporary staff costs	-	5,764
Social security	129,587	146,043
Pensions	105,400	97,143
Redundancy & Settlements	84,841	21,534
	<u>1,684,471</u>	<u>1,701,074</u>

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

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
UK project staff	8	7
UK operations staff	15	15
UK operations staff – seasonal	2	1
Office and management	20	21
Communications and fundraising	7	6
International field staff	5	8
	<u>57</u>	<u>58</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 and Director of Ministry Advancement was £284,945 in 2023/24 (2022/23- £213,227). These amounts include employer's national insurance contributions, employer's pension contributions and life insurance contributions.

One employee received emoluments of more than £60,000 per annum in the period (2023: One).

Salary Band	<b>2024</b>	<b>2023</b>
£60,000 – £69,999	-	-
£70,000 – £79,999	1	1
£80,000 – £89,999	-	-

During the period, 15 staff (2023: nil) were paid redundancy costs.

**11. TRUSTEES AND RELATED PARTIES**

None of the trustees received any remuneration during the period. 1 trustee (2023 – 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. Herbert, Mrs. D. Pierce, Mr. D. Beroth, Mr. M. Littlejohn and Mr. D. Allen. Net charges during the period were made in relation to shared costs from SPI to BGEA of £370,814 (2023 - £335,665). At the year end, a net balance of £94,605 (2023 - £98,571) was due from BGEA.

Trustees made restricted donations of £30 in 2024 (2023 - £15) to the organisation.

Grants received from Samaritan's Purse USA in the year totalled £2,918,241. Debtors include a balance of £414,084 due from Samaritan's Purse USA. A balance of £1,814 (2023: £11,015) is due to Samaritan's Purse (Trading) Limited, formerly Operation Christmas Child Limited. Sales to Samaritan's Purse (Trading) Limited amounted to £74,534 (2023 – £97,449). The value of purchases amounted to £94,323 (2023 – £86,761).

**12. TANGIBLE AND INTANGIBLE ASSETS**

	<b>Freehold Property £</b>	<b>Fixtures, fittings and equipment £</b>	<b>Intangible £</b>	<b>Total £</b>
<b>COST</b>				
At 1 April 2023	1,953,352	356,668	40,110	2,350,130
Additions	-	2,162,314	113,830	2,276,144
Disposals	-	(215,596)	-	(215,596)
Assets Held for Sale	(1,953,352)	-	-	(1,953,352)
At 31 March 2024	<u>-</u>	<u>2,303,386</u>	<u>153,940</u>	<u>2,457,326</u>
<b>DEPRECIATION</b>				
At 1 April 2023	493,478	247,522	-	741,000
Charge for the period	26,067	170,136	7,805	204,008
Disposals	(519,545)	(194,470)	-	(714,015)
At 31 March 2024	<u>-</u>	<u>223,188</u>	<u>7,805</u>	<u>230,993</u>
<b>NET BOOK VALUE</b>				
At 31 March 2024	<u>-</u>	<u>2,080,198</u>	<u>146,135</u>	<u>2,226,333</u>
At 31 March 2023	<u>1,459,874</u>	<u>109,146</u>	<u>40,110</u>	<u>1,609,130</u>

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 has been reclassified as an asset held for sale as at March 2024. This asset has been measured at the lower of the carrying amount and the fair value less cost to sell. Sale of the asset held for sale is expected to complete within 12 months of the reporting date.

**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 2024 the aggregate amount of capital and reserves was £5,221 (2023: £8,165). During the year, the Company made a retained profit of £5,219 (2023: £8,163).

**15. DEBTORS**

	2024 £	2023 £
Other debtors	831,517	849,843
Amounts due from subsidiary undertakings	-	-
Prepayments	212,321	115,666
Value Added Tax recoverable	55,532	40,372
	1,099,370	1,005,881

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

	2024 £	2023 £
Trade creditors	174,713	185,123
Other creditors	10,271	8,771
Social security and taxation	41,144	53,687
Accruals	156,067	154,253
Deferred Income	10,931	-
	393,126	401,834

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

**17. FINANCIAL INSTRUMENTS**

	2024 £	2023 £
Financial assets measured at amortised cost	831,517	849,842
Financial assets comprised the total of grants receivable and other debtors		
Financial liabilities measured at amortised cost	184,984	193,894

**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:

	2024 £	2023 £
Pension Costs - Restricted Funds	-	-
Pension Costs - Unrestricted Funds	105,400	97,143
	105,400	97,143

**19. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

Fund balance at 31<sup>st</sup> March 2024 are represented by:

	General 2024 £	Unrestricted Designated 2024 £	Restricted 2024 £	Total 2024 £
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)
<b>Total</b>	<b>3,278,070</b>	<b>2,226,335</b>	<b>2,035,392</b>	<b>7,539,797</b>

Fund balance at 31<sup>st</sup> March 2023 are represented by:

	General 2023 £	Unrestricted Designated 2023 £	Restricted 2023 £	Total 2023 £
Tangible Fixed Assets	-	1,609,130	-	1,609,130
Investments	-	2	-	2
Current assets	1,613,133	-	1,872,174	3,485,307
Creditors due in less than one year	(401,834)	-	-	(401,834)
<b>Total</b>	<b>1,211,299</b>	<b>1,609,132</b>	<b>1,872,174</b>	<b>4,692,605</b>

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 2024 was £2,226,335 (2023 - £1,609,132).

**20. ANALYSIS OF MOVEMENT IN FUNDS**

	General £	Unrestricted Designated £	Restricted £	Total £
At 1 April 2023	1,211,299	1,609,132	1,872,174	4,692,605
Income	4,091,809	-	8,414,667	12,506,476
Expenditure	(1,718,011)	-	(7,941,273)	(9,659,284)
Reallocation between funds	(307,027)	617,203	(310,176)	-
At 31 March 2024	3,278,070	2,226,335	2,035,392	7,539,797

**21. MOVEMENT IN UNRESTRICTED FUNDS**

	Opening Balances £	Income £	Expenditure £	Transfer £	Closing Balances £
<b>Designated:</b>					
Fixed assets	1,609,132	-	-	617,203	2,226,335
General reserves	1,211,299	4,091,809	(1,718,011)	(307,027)	3,278,070
	2,820,431	4,091,809	(1,718,011)	310,176	5,504,405

**22. RESTRICTED FUNDS SUMMARY**

	Opening balance £	Income £	Expenditure £	Transfers (to)/ from other funds £	Closing balances £
Emergency Disasters & Emergency	1,250,328	971,041	810,223	(151,030)	1,260,116
	1,250,328	971,041	810,223	(151,030)	1,260,116
<b>Integrated Programmes</b>					
Raising Families	124,443	94,069	72,202	-	146,310
Clean Water Project	381,321	137,929	107,066	-	412,184
GOAC – Medical	-	27,500	27,500	-	-
Protection/Women at Risk	-	5,514	5,000	-	514
Medical Interventions	18,964	57,424	52,025	-	24,363
Other	4,352	299	4,327	-	324
	529,080	322,735	268,120	-	583,695
<b>Operation Christmas Child &amp; The Greatest Journey</b>					
Cash donations	-	2,227,370	2,177,213	(50,157)	-
Donated shoeboxes and fillers	92,766	4,893,521	4,685,717	(108,989)	191,581
	92,766	7,120,891	6,862,930	(159,146)	191,581
<b>Total</b>	<b>1,872,174</b>	<b>8,414,667</b>	<b>7,941,273</b>	<b>(310,176)</b>	<b>2,035,392</b>

**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 2024, 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 £nil (2023 - £117,929) were needed to make a number of projects financially viable as all projects has sufficient income or accumulated restricted fund balances to cover the in-year project costs.

There was a charge of £310,176 during the period (2023 - £nil) to restricted funds to cover related costs of administration and overheads.

**23. OTHER FINANCIAL COMMITMENTS**

At 31<sup>st</sup> March 2024 the charity had total commitments under non-cancellable operating leases as follows:

	<b>2024</b>	<b>Other</b>	<b>2023</b>	<b>Other</b>
	<b>Landing</b>		<b>Landing</b>	
	<b>&amp; Buildings</b>		<b>&amp; Buildings</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Less than one year	473,028	21,154	128,839	28,193
Between two and five years	2,112,139	17,601	299,000	30,917
Between six and ten years	1,174,836	-	-	-

**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.



**Samaritan's Purse**<sup>®</sup>  
INTERNATIONAL RELIEF | UNITED KINGDOM


# SP 2024 Digital Annual Report V4 - RR


Final Audit Report


2024-09-13


Created:	2024-09-13
By:	Leah Boden (leah.boden@samaritans-purse.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAsFMFehfqvgpwhn7Hxu2vBDkJimdmk6el


## "SP 2024 Digital Annual Report V4 - RR" History

 Document created by Leah Boden (leah.boden@samaritans-purse.org.uk)  
2024-09-13 - 11:45:25 GMT

 Document emailed to Paul Saber (psaber@bgea.org) for signature  
2024-09-13 - 11:45:39 GMT

 Email viewed by Paul Saber (psaber@bgea.org)  
2024-09-13 - 11:51:54 GMT

 Document e-signed by Paul Saber (psaber@bgea.org)  
Signature Date: 2024-09-13 - 13:59:55 GMT - Time Source: server

 Agreement completed.  
2024-09-13 - 13:59:55 GMT