WORLD COMPASSION TRUST

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Charity number 270063
PO BOX 157, 157 Parc Bryn Derwen, Pontyclun, CF72 0ER

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their report and the financial statements of the charity for the year ended 31 December 2025.

CONTACT

The charity can be contacted via PO Box 157, 157 Parc Bryn Derwen, Pontyclun CF72 0ER or via the charity's website www.worldcompassion.tv.

OBJECTS OF THE CHARITY

The objects of the charity are to advance the Christian faith globally, encourage Christian mission activities through evangelism and humanitarian outreach, relieve the poor and needy, provide help and comfort to the sick, and to raise awareness of the needs of people worldwide.

The charity particularly seeks to provide assistance to people and places where it is difficult for western organisations to give such aid.

In pursuit of these objectives the trustees expend the charity's resources on:

(a) grants given directly to projects that are being run overseas (grants to projects overseas).

(b) touring the UK making people aware of needs overseas and distributing literature to regularly update people on needs and how these are being met (public education and issue awareness).

(d) necessary administration incurred in the running of the charity. (Management and administration).

The charity operates a single unrestricted general fund which can be used for any purpose that meets the charity's objectives.

CONSTITUTION

The charity is a registered charity constituted by a trust deed dated 17th July 1975.

The charity is run by trustees who make additional or replacement appointments as they deem necessary.

The trustees meet regularly but have appointed a secretary to help them run the charity on a day-to-day basis utilizing volunteers and paid staff where necessary. B Law was appointed to this role in December 2019.

During the year ended 31 December 2025 the following people acted as trustees:

Mr A Cleverly
Mr M Harris
Mr J Law

RELATED PARTIES

The charity is actively involved in joint projects overseas with the USA organisation and jointly produces the various mission outreaches globally.
Mr J Law is a member of the board of the US organisation as well as being a trustee of this charity.

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REVIEW OF THE YEAR AND FUTURE DEVELOPMENTS

The Trust's activities during the year have been in the countries of China, Cuba, Iran, Iraq and Myanmar. We believe that our consistent work in these countries will help us to continue to build and develop successful outreach including training, discipleship, humanitarian efforts, church planting and distribution of Christian literature, as well as humanitarian efforts.

China

The Charity continued its training and discipleship programmes in China throughout 2025. There were 2,360 new students enrolled and a total of 6,786 students studying in the ABC Discipleship and Leadership Training Programme. We have a total of 567 students in the CMS Mission School Programme. The ABC and CMS programmes continue to be a major outreach of World Compassion in spreading the Gospel in China along with significant training of believers throughout the nation. To further support the leaders and pastors of China, we hosted a leadership conference for 60 pastors. In 2026, we hope to add 5,000 new students to these programmes.

Cuba

In 2025, the Charity continued to support church planting efforts in the country of Cuba by supporting two churches that are expanding their buildings. In order for pastors to reach those in need and serve their community at Easter, Christmas and throughout the year, we provided food and supplies for them to distribute. They reached over 1,500 families at these outreaches, with a total of 334 salvations. We plan to continue to partner with the pastors in Cuba to help them build churches and reach their communities through outreached in 2026.

Iran

The Charity was not able to place Bibles into Iran in 2025 due to war. Although, pastors and leaders in Iran were successful in handing out Bibles that were received the previous year, creating one on one connection points between Christians, new believers, and even Muslims that are seeking the truth in God's Word. We also started helping pastors and families that are being persecuted by providing them with basic needs to survive. To further support the leaders and pastors of Iran, we hosted a weekly virtual teaching to Iranian pastors and leaders. We also hosted a Leadership Conference with 46 pastors and leaders in attendance. In 2026, World Compassion has a goal to continue supporting persecuted pastors, distributing Bibles and discipleship kits

Iraq

In 2025, World Compassion continued the skills training programme for refugee women. We trained 394 in the programme. The skills they learned will help develop a new livelihood for them and their families. While attending the skills training programme, childcare is provided, and the Gospel is shared. The charity served 6,121 people through the mobile medical clinic, where they were seen by Dr's and provided basic medical care. At each visit there is an opportunity for prayer and the Gospel to be shared. World Compassion added English and computer training programmes, as well as a new Kindergarten school for kids in a refugee camp. The Charity helped Iraqi pastors reach those in need and serve their community at Easter and Christmas by providing food, supplies and Bibles for them to distribute. They reached 300 families at Easter and over 1,000 families at Christmas, with a total of 263 salvations during these outreaches. In 2026, we plan to continue the skills training programmes, do outreaches through Iraqi pastors and hope to expand the kindergarten.

Myanmar

During 2025, World Compassion continued to train and disciple students and leaders through local churches and pastors using the ABC curriculum. There was a total of 3,676 students actively studying ABC, 1,029 of those being new students in 2025. The Ministry Training Centre (MTC) for mission students served 40 students for a nine-month training session. The Charity launched a new international primary school that provided a Christian education to 22 students in 2025. We were also able to empower several local pastors

after the major earthquake in Myanmar to provide over 1,500 families with crisis kits, which included food and supplies. Through Easter and Christmas outreaches, World Compassion reached over 2,500 families with food, supplies and Bibles through partnering with local churches, providing the opportunity to pray and share the Gospel. In 2026, we plan to add 2,000 new ABC students, supply local churches with outreach supplies to reach those in need in their community and expand the size of the international school in order to increase enrolment to provide a Christian education to young children.

Donor Education and Issue Awareness

The Charity met with several donors and pastors in the United Kingdom in 2025 to present updates on the accomplishments and goals for the continued work of World Compassion. As a means to further communicate the mission and financial needs of the Charity, we sent monthly newsletters to current partners. Additional donor and pastor meetings will be planned for 2026.

FINANCIAL REVIEW

The Trustees are pleased to report that over £34,500 in support of projects overseas was distributed in 2025. The Trustees are confident in the management of resources and work towards the continued growth in number of donors, legacy gifts, church and business relationships, as well as new ministry opportunities.

The Charity maintains a cash reserve as a means to address possible fluctuations in the monthly revenues and to insure the ongoing operations of the Charity in the UK. The financial stability and integrity of the organisation is very important to the trustees in order to continue to fulfil the mission of the Charity globally.

RISK REVIEW

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

RESERVES POLICY

It is the policy of the Charity to maintain unrestricted funds at a level that will enable the charity to continue its day to day activities and to plan ahead.

RESPONSIBILITIES OF THE TRUSTEES

Charity 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 Trust, as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the financial year.
In preparing those financial statements the trustees should follow best practice and

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose at any time the financial position of the charity and to enable them to ensure that the financial statements comply with charity legislation. The trustees 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.

WORLD COMPASSION TRUST

Approved by the trustees on 25 September 2026 and signed on their behalf



Mr J Law
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS OF WORLD COMPASSION TRUST FOR THE YEAR ENDED 31 DECEMBER 2025

I report on the accounts of World Compassion Trust for the year ended 31 December 2025 set out on pages 2 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:
   - to keep proper accounting records in accordance with section 130 of the Act; and
   - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act

   have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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Mrs Elizabeth Edwards

WORLD COMPASSION TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
		£	£	£	£
Incoming resources					
General Donations and Gifts		60,758	6,938	67,496	89,166
Gift Aid Reclaimed		6,988	239	7,227	7,385
Total incoming resources		67,746	7,216	74,723	96,551
Resources expended					
Grants to Overseas Projects	**2**	27,896	6,977	34,873	79,148
Public Education and Issue Awareness					
Freight and Postage		516	0	516	1,613
Staff Costs		0	0	-	0
Consultancy		10,428	0	10,428	17,063
Telephone		59	0	59	59
Management and Administration					
Bank Charges		311	0	311	384
Accountancy Fees		1,907	0	1,907	3,028
Total resources expended		41,117	6,977	48,094	101,297
Net incoming/(outgoing) resources before transfers		26,630	0	26,630	-4746
Total funds brought forward		21,918	0	21,918	26,664
Total funds carried forward		48,548	0	48,548	21,918

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BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	31 December 25 £	31 December 24 £
Current Assets			
Cash at bank and in hand		48,548	21,918
Current Liabilities			
Creditor amounts falling due within one year		0	0
Net Current Assets		**48,548**	**21,918**
Fixed Assets			
Tangible Assets		**0**	0
Total Assets less Current Liabilities		**48,548**	**21,918**
Non-Current Liabilities			
Creditor amounts falling due after more than one year		**0**	**0**
Net assets		**48,548**	**21,918**
Funds			
Restricted Funds	**3**	0	0
Unrestricted Funds	**4**	48,548	21,918
Total funds		**48,548**	**21,918**

Notes in pages 8 to 9 form part of these accounts

Approved by the Trustees on 25 September 2026 and signed on their behalf



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Mr Jason Law
Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

1.1. 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 2015) - (Charities SORP (FRS 102); and the Charities Act 2011.

The accounts have been prepared on a receipts and payments basis

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity

1.3. Fund Accounting

Funds held by the charity are either:

1. **Unrestricted Funds** - these are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.
2. **Designated Funds** - these are funds set aside by the trustees out of unrestricted general funds for a specific future purpose or projects
3. **Restricted Funds** - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

1.4. Incoming resources

All income is included in the accounts when actually received by the Charity.

Voluntary help provided by friends of the charity is not included in a quantified way within the accounts.

1.5. Resources expended

Resources expended are recognised when paid by the Charity.

Expenditure includes any VAT which cannot be fully recovered is reported as part of the expenditure to which it relates.

2. Grants to Overseas Projects

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
China	7,600	916	8,516	27,346
Cuba	2,236	38	2,274	3,546
Iran	3,255	2,112	5,367	19,874
Iraq	6,467	100	6,567	15,537
Myanmar	8,338	3,811	12,150	12,846
Total	**27,896**	**6,977**	**34,873**	**79,149**

3. Restricted Funds

	At 31st December 2025	Incoming resources	Outgoing resources	Transfers	At 31st December 2024
	£	£	£	£	£
Restricted Funds	0	6,954	-6,954	0	0
Total	**0**	**6,977**	**-6,977**	**0**	**0**

4. Unrestricted Funds

	At 31st December 2025	Incoming resources	Outgoing resources	Transfers	At 31st December 2024
	£	£	£	£	£
Unrestricted Funds	48,548	74,723	-48,094	0	21,918
Total	**48,548**	**74,723**	**-48,094**	**0**	**21,918**

5. Transactions with Trustees

There were no transactions with the Trustees during the year