

2023

**TRUSTEES' REPORT &
FINANCIAL STATEMENTS**

SAMARITAN'S PURSE INTERNATIONAL LTD

COMPANY REGISTRATION NUMBER 02462257 FINANCIAL STATEMENTS | 1

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CHARITABLE COMPANY INFORMATION

TRUSTEES

Mr P. Saber (Chair)	Mr J. Barrett (resigned October, 2022)
Mr D. C. Allen (appointed October, 2022)	Mr R. Chilvers (resigned October, 2022)
Mr D. E. Beroth (appointed October, 2022)	Mr J. Gallagher (resigned October, 2022)
Mr E. Graham (appointed October, 2022)	Rev. W. F. Graham III (resigned October, 2022)
Mr S. P. Herbert (appointed October, 2022)	Mrs C. Graham-Lynch (resigned October, 2022)
Mr M. Littlejohn (appointed October, 2022)	Rev. W. F. Graham IV (resigned October, 2022)
Ms D. Pierce (appointed October, 2022)	

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

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

AUDITORS

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

BANKERS

Barclays Bank PLC

1 Churchill Place, Level 27,
London, E14 5HP

SOLICITORS

Bates Wells

10 Queen Street Place,
London, EC4R 1BE

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

TRUSTEES' REPORT

The trustees, who act as directors for the purposes of company law, present their report and financial statements for the year ended 31st March 2023, 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 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 2022/23 was providing support for those affected by the conflict in Ukraine and for refugees within Europe. SPI also undertook a major response in southern Turkey and northern Syria after the earthquakes in February 2023. Additionally, SPI continued to respond to protracted crises while also providing support for community development through WASH projects, savings groups and medical/health programmes.

Over the past year, SPI supported 48 international and domestic projects, including four major disaster response efforts, and multiple staff deployments in 23 countries:

Afghanistan, Cambodia, Cuba, Ethiopia, India, Italy, Liberia, Moldova, Mongolia, Nepal, Nigeria, Pakistan, Poland, Romania, Slovakia, South Sudan, Sri Lanka, Syria, Turkey, Ukraine, the United Kingdom, Yemen, and Zambia.

All assistance, whether developmental or emergency relief, is provided without prejudice and irrespective of background, religion, political affiliation, gender, sexual orientation, age or ethnicity. From access to clean water for the first time to life-saving infant care, and from feeding refugees to skills for brighter futures, Samaritan's Purse is demonstrating God's love to the lost, the hurting and the broken, giving them a tangible hope for the future and a foundation upon which they can build for tomorrow.

EMERGENCY FIELD HOSPITAL SURGEONS OPERATING ON A CASUALTY OF THE FIGHTING IN UKRAINE



EMERGENCY RELIEF FOR SUDDEN ONSET CRISES

Samaritan's Purse International responded to natural and man-made disasters around the world by funding relief efforts and sending provisions, as well as deploying members of the Disaster Assistance Response Team (DART) to serve directly in the field. Members of the disaster response roster completed 34 assignments in response to the conflict in Ukraine and the major earthquakes in Turkey. This assistance was delivered to save lives and support displaced persons, and included medical interventions and field hospitals, water, sanitation, hygiene, food assistance, non-food items, shelter materials, and spiritual aid.

NATURAL DISASTERS

Monsoon rains led to severe flooding in Pakistan in October 2022. SPI supported local partners to distribute critical supplies such as food, water filtration kits, shelter material and hygiene kits in hard-hit areas. In February 2023, 7.7 and 7.6 magnitude earthquakes struck southern Turkey and northern Syria, leading to the deaths of over 50,000 people and the destruction of over 500,000 buildings. Further earthquakes and aftershocks followed. In response, Samaritan's Purse deployed a 52-bed Emergency Field Hospital next

“Heal the sick, cleanse the lepers, raise the dead, cast out demons. Freely you have received, freely give.”

Matthew 5:16, ESV

to the Hatay State Hospital, which was damaged and no longer functional, in Antakya. Nine UK DART members were deployed as part of the response. By 31st March 2023, Samaritan's Purse had treated over 8,000 patients, admitting over 300 inpatients to the hospital and performing more than 250 surgeries. SPI provided support toward the distribution of emergency shelters and non-food items as well as provision of mobile hygiene containers containing showers, toilets and sinks to affected populations. Two lorry loads of 13,068 hygiene kits were sent from the UK to Turkey. Our partners in northern Syria provided shelter, blankets, food and power banks to people affected by the earthquakes.

RESCUE EFFORTS UNDERWAY IN TURKEY AS EMERGENCY RELIEF TEAMS LOOK FOR SURVIVORS AMID THE RUBBLE OF DESOLATED BUILDINGS.



CONFLICT-RELATED DISASTERS

The conflict in Ukraine has led to SPI's largest ever disaster response, due to the widespread destruction and massive displacement of people. As millions of Ukrainians fled, Samaritan's Purse was uniquely positioned to mobilise our vast network of local partner churches to respond to the largest refugee crisis since World War Two. Over a year later, Samaritan's Purse and our partners have reached over 11 million Ukrainians with help—and hope, made possible by the generosity of our supporters across the UK and around the world.

Since the conflict began in February 2022, Samaritan's Purse has distributed over 61,000 metric tonnes of food, produced more than 50 million litres of clean water, provided medical treatment for over 23,000 patients, and distributed more than 53,000 Bibles and 4,800 wood-burning stoves.

medical teams with the capacity to perform dozens of surgeries every day.

Millions of Ukrainians have fled the conflict to seek safe shelter, particularly within Europe. SPI worked with partners in Romania (10 projects), Poland (8), Moldova (2), Slovakia (1), and Italy (1) to meet the needs of Ukrainian refugees. Initially many of our partners were focused on meeting emergency needs such as temporary shelter, helping families to find their way safely onto the next point on their journey,



“In the same way, let your light shine before others, so that they may see your good works and give glory to your Father who is in heaven.”

Matthew 5:16, ESV

Within Ukraine, SPI provided food, vehicles for food delivery (including armoured vehicles), hygiene kits, and supplies to help families in Ukraine through the harsh winter.

In 2022/23, the UK DART completed 26 assignments in Ukraine. The majority served with the medical team, but members were also sent to assist with operations, logistics, security, water, sanitation, and hygiene support. The Samaritan's Purse team met urgent medical needs through two Emergency Field Hospitals in Lviv and eastern Ukraine, and six additional medical clinics. Each Emergency Field Hospital consisted of a 58-bed facility including an emergency room, Intensive Care Unit, and two operating rooms—providing our

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

and provision of food, clothing and hygiene items. Many of our partners risked their lives by courageously transporting food, as well as medical supplies, right up to the conflict zones. Others helped with transporting people out of the country, assisted by vehicles purchased by SPI. Many people escaped from the war with no documents, and our partners in Warsaw made over 150,000 copies of documents on purchased office equipment, while providing meals for families waiting for the Ukrainian Consulate.

Following the initial emergency phase, the needs changed towards supporting Ukrainians who had chosen to stay in their new communities. Women and children had travelled without husbands and fathers who had stayed behind to fight. Many churches and organisations specifically provided support for the children, including craft activities, attending summer camps, and enabling online classes to keep up with their education. Others provided new temporary accommodation, renovated facilities to hold activities, or found employment opportunities for Ukrainians including working in kitchens or kindergartens.

Churches welcomed individuals and families into their congregations and provided Bible training and counselling.

When war broke out, many Ukrainian orphans and children in care were displaced as their homes were destroyed and their lives in grave danger. At the request of the Ukrainian government, one partner in Romania safely

transported 38 children and their 10 carers from Ukraine to suitable accommodation in the northeast of Romania, so that they could be cared for and supported. SPI is helping to cover the cost of food, clothing, personal care items, toys, and other care needs for the children and their carers.

SPI also helped to match Ukrainian Operation Christmas Child team members with UK church members who chose to host Ukrainian families in their homes through the government's Homes for Ukraine scheme. SPI sponsored the cost of travel, provided welcome boxes tailored to each family's needs, assisted with the cost of getting established in the UK and provided follow-up support for hosts and Ukrainian families. A special New Year event was held in Westminster Chapel to serve the Ukrainian community in the UK.

SPI PERSONNEL PRAYING IN WARTORN DISTRICTS OF UKRAINE.





BY THE NUMBERS: UKRAINE RESPONSE

UKRAINIANS RETURNING HOME WITH BAGS OF FOOD SUPPLIED BY SPI AS THEY STRUGGLE TO SURVIVE IN BOMBED OUT NEIGHBOURHOODS.



139 million
pounds of food
distributed



58,606
solar lights
distributed



5,420
wood stoves
distributed



84,716
hygiene kits
distributed



24,389
blankets
distributed



60,998
Bibles
distributed



8
medical sites
since March 2022



42
airlifts with 890 metric
tonnes of supplies



115
Ukrainian hospitals
resupplied



6,452
healthcare
workers trained



23,612
patients
treated



258
surgeries
performed



21
freshwater
wells drilled



19
community water
filters installed



43.7 million
litres of clean
water produced

EMERGENCY RELIEF FOR PROTRACTED CRISES

Samaritan's Purse International responded to several protracted crises relating to conflict or to ongoing effects from the COVID-19 pandemic.

The takeover of Afghanistan by the Taliban in 2021 led to a devastating and ongoing humanitarian situation, with many Afghans losing their incomes and livelihoods, and many others needing to leave the country. SPI has continued to assist in a number of ways. In Pakistan, food and cash aid were provided for Afghan refugees. Basic necessities including food, heating material, rent and medical needs were provided for refugees through churches in Turkey.

Within Afghanistan, vulnerable individuals received food packages, alongside support for education and provision of vocational training.



FOOD BEING DISTRIBUTED IN PAKISTAN

BELOW: AN EXHAUSTED AFGHAN MAN HAVING JOURNEYED TO RECEIVE A FOOD PACKAGE DISTRIBUTED BY SPI

SPI continued to support pioneering pastors in Sri Lanka facing economic difficulty following the COVID-19 pandemic, as well as counselling and marriage support for missionaries in India who were isolated during the lockdowns.

Also in Sri Lanka, children who were injured or who lost family members in the Easter 2019 bombing received support for education and ongoing medical needs.

Syria has been in the midst of devastating conflict for over a decade. SPI supported a project coming alongside local churches with small grants, training, trauma classes, and helping children held in detention and rehabilitation centres.



“Show yourself in all respects to be a model of good works, and in your teaching show integrity, dignity, and sound speech that cannot be condemned.”

Titus 2:7, ESV

LEFT AND BELOW: A WOMEN'S SAVINGS GROUP MEETING IN PROGRESS



"Women are able to start these savings groups, finding new ways to build up their local assets so that they can have small businesses that grow into bigger family companies."

DARREN TOSH – EXECUTIVE DIRECTOR, SAMARITANS PURSE UK

COMMUNITY DEVELOPMENT THROUGH CHURCH-BASED PROGRAMMING

The Raising Families programme in Zambia began in 2017, engaging with churches to reach vulnerable individuals. The programme's aim is to build the capacity of participating churches to raise the quality of life holistically, directly, and measurably for vulnerable adults and children in their local communities. The programme had already established church cooperatives and a federation to support and sustain the church network. In this new phase, they are now providing financial training across 121 women's savings groups and self-help groups. They expect to see diversification of income as well as greater resilience in the target communities.

COMMUNITY DEVELOPMENT THROUGH COMMUNITY-BASED PROGRAMMING

Over the past year, SPI fully or partially funded four Water, Sanitation, and Hygiene (WASH) projects that sought to meet the needs of vulnerable communities.

Safe drinking water and handwashing facilities were installed in ten schools in Chepang communities, who are one of Nepal's most under-resourced groups. These were coupled with hygiene training sessions. All ten headmasters reported that waterborne diseases amongst the student populations had decreased since the training started.

In a rural community in northern Nigeria, residents are returning to rebuild their lives following devastating attacks which left almost 30,000 people displaced and houses and crops lost. Work is underway to provide two solar powered water storage facilities, construct latrines for 100 households, and provide sanitation training throughout the community.

In Yemen, over 400 families received life-saving water access through protecting and rehabilitating water sources, promoting hygiene, and improving knowledge on managing water sources.

In November 2020, conflict in Tigray, Ethiopia displaced over 1.9 million people from their homes. Widespread damage and destruction of housing and public infrastructure has greatly limited access to basic services in Tigray. SPI supported a project constructing, rehabilitating, and installing water systems, latrines, bathing facilities and handwashing stations in two Internally Displaced People sites. Hygiene kits and training on hygiene and sanitation were also provided.

SPI's supported project in Cambodia will work to improve maternal health and nutrition in 19 villages and aim to reduce stunting of young children. As the project develops, community playgroup centres will provide access to early childhood

development activities. Water, sanitation and hygiene improvements are expected through the provision of education, ceramic water filters, and hygiene kits for families with infants.

SPI is working in a hard-to-reach village in Yemen by constructing a permanent clinic with sustainable infrastructure to meet basic health needs in the community. This clinic has been funded in partnership with the States of Guernsey Overseas Aid Commission and should be complete by July 2023. Once operational, the clinic will provide a package of integrated preventative and basic curative services as well as community health outreach, improving healthcare access for almost 3,000 people.



A CAMBODIAN BOY ENJOYING CLEAN WATER PROVIDED BY A CERAMIC WATER FILTER.

SHORT-TERM MEDICAL MISSIONS

SPI supported three medical mission programmes during the 2022/23 year. Funding was provided to support cleft lip and cleft palate missions providing surgery for up to 200 individuals in South Sudan, as well as support for eye cataract surgeries in Liberia for patients who would otherwise not have access to this treatment. In Mongolia, SPI also provided support for children to receive life-saving surgeries for congenital heart defects.



ABOVE: A SOUTH SUDANESE BABY AFTER HIS CLEFT LIP SURGERY

BELOW: LIBERIAN WOMEN UNDERGOING EYE CATARACT TREATMENT.

“Whatever you do, work heartily,
as for the Lord and not for men”

Colossians 3:23, ESV



MISSION ACTIVITIES

OPERATION CHRISTMAS CHILD

In 2022/2023 the total number of shoebox gifts donated was 252,022 (down 9.1% on 2021/2022). In the context of a major cost of living crisis emerging in the second half of 2022, and a significant interruption of the launch of the project in September due to the national mourning period following the death of Queen Elizabeth II, this outcome was encouraging in relative terms. A January 2023 Savanta ComRes survey indicated that 60% of people in the UK had reduced their giving to charity in the previous six months. A YouGov survey published in May 2022 on behalf of Charities Aid Foundation found that a third of UK charities were concerned for their organisation's survival in these challenging circumstances.

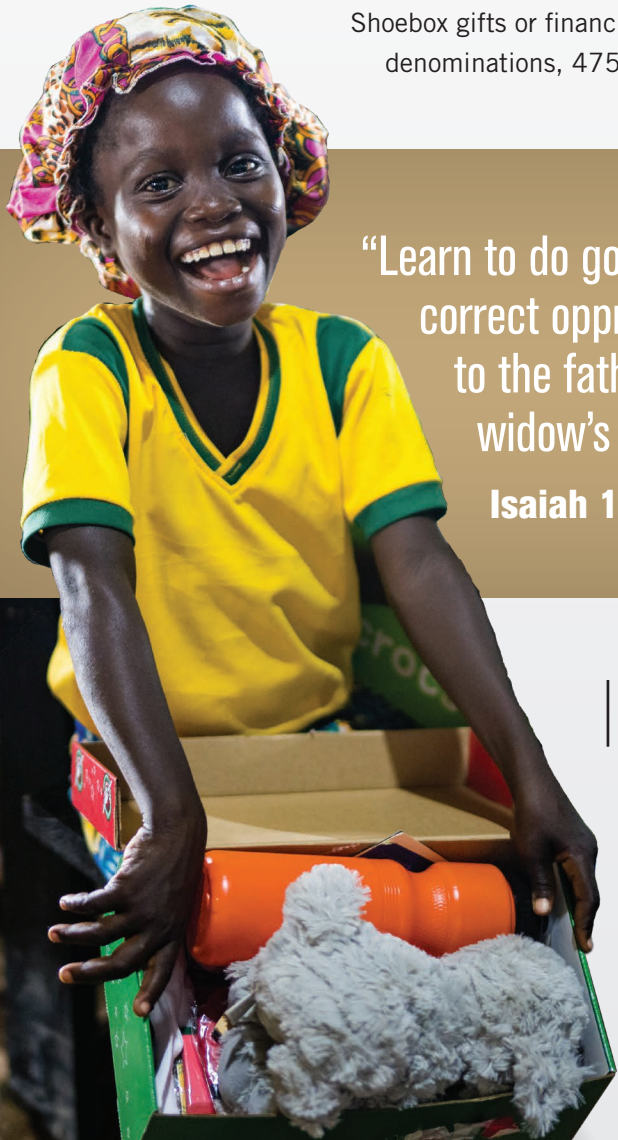
The shoebox gift collection included 30,827 gift boxes produced from donations to the Shoebox Online (SBO) programme (down just 3.5% on 2021/2022). This outcome was helpfully supported by a special appeal to donate a lorry load of online shoeboxes for children in Ukraine, which resulted in 9,310 shoebox gifts. This was supplemented by a grant from the International Disaster Response fund that enabled 1,559 more shoeboxes to be packed for Ukraine.

Shoebox gifts or financial donations were made by 2,636 churches of all major denominations, 475 schools from infants to university and 745 other community groups.

Shoebox gifts were received by 1,037 'Drop-Off Locations' during National Collection Week (14th-21st November 2022). Collections were arranged by 374 volunteers who transported shoeboxes to three major processing centres that operated for four weeks and a further eight pop-up processing centres that ran for just one week each. Additionally, the processing centre at Oldbury was exclusively dedicated to fulfilling online shoebox gifts.

An overall total of 5,464 volunteers (compared to 2,664 in 2021/2022)

checked and exported the shoebox gifts or made up the Shoebox Online boxes in a processing season that was largely completed by 20th December. This was a significant improvement on the previous two years where processing was not completed until late February.



“Learn to do good; seek justice, correct oppression; bring justice to the fatherless, plead the widow's cause.”

Isaiah 1:17, ESV

A CHILD FULL OF JOY AS SHE OPENS HER OPERATION CHRISTMAS CHILD SHOEBOX.

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MISSION ACTIVITIES — CONTINUED

The pop-up processing centres continued to be effective in offering volunteering experiences to a greater number of supporters, particularly those living further away from the main processing centres. Located in key supporting churches, the pop-ups helped mobilise new donors and leader volunteers in those areas with a view to encouraging them to travel further to a main processing centre in future. Pop-ups also facilitated a national identity for OCC in Northern Ireland, Scotland and Wales. All this continues to lay effective foundations for renewed growth in 2023.

The negative impact of the cost-of-living crisis on charitable giving was mitigated by major additional promotion of OCC at the Billy Graham Evangelistic Association's God Loves You Tour with Franklin Graham in Liverpool, Newport and Sheffield during May 2022, and London in July 2022. OCC was also promoted through platform presentations at the national denominational conferences of Elim, Assemblies of God, and New Testament Church of God in connection with their support of Samaritan's Purse's response to the Ukraine crisis.

The mission of Operation Christmas Child is to provide God's love in a tangible way to children in need around the world, and together with the local church worldwide, to share the Good News of Jesus Christ. Shoebox gifts collected in the UK in 2022/2023 have been exported and have reached children in seven countries—Albania, Belarus, Bosnia, Central Asia, Moldova, Nigeria, and Ukraine.

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

FINANCE REVIEW

We remain very grateful to our faithful supporter base, including those who support by way of volunteering, that 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 13% to £11.87m (2022: £10.47m). This was largely due to the donor response towards the Ukraine and Turkey/Syria crisis and grant support by IHQ. Gift in kind income decreased to £4.36m (2022: £4.68m) and underlying cash donations and legacies increased to £5.69m (2022: £5.56m)

As a consequence of the above, expenses increased by 29% to £11.67m (2022: £9.06m) as a result of increased logistics and distribution costs and increased spending on disaster response. Spending on charitable activities was £10.64m (2022: £8.21m) being 91.1% of total spend. At the end of the year, total funds stood at £4,693k (2022: £4,492k), of which £2.82m (2022: £2.83m) was unrestricted and undesignated. Full details of the financial activities are given in the attached financial statements.

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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 2024 is £627k to £941k. The year-end balance was £1.21m which is above the required limited. This limit has been exceeded due to timing of donations received towards our response to the Turkey/Syria crises.

At the end of the year, the designated reserves were £1,609k (2022: £1,624k). This balance represents the net book value of fixed assets held by the Charity. These assets will continue to be held by the Charity for charitable purposes for the foreseeable future.

Restricted reserves were £1,872k (2022: £1,657k) which represent the unspent balances of donations and grants given for specific purposes. These balances will be drawn down in the coming year in a manner that both meets programmatic requirements in the various field offices we support and that is in accordance with the donor's wishes.

INVESTMENTS

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

USE OF VOLUNTEERS

SPI was supported by a significant team of volunteers, who are viewed as essential partners working across all areas of its charitable activities during the year, performing a number of valuable administrative and support roles. In particular, many of these roles are in support of the OCC programme. In accordance with the SORP, no monetary value has been attributed to their work. The tasks undertaken would, if it not performed by volunteers, require the employment of paid personnel. We are incredibly grateful for the support of volunteers who help enable monetary donations to go further and who, by their presence and service, enhance both the reach and the impact of the ministry.

In addition to the dedicated team of 105 year-round volunteers, an estimated 8,578 people volunteered during the peak time of OCC (based on: 5,464 volunteers in processing centres, 42 collections coordinators, 332 drivers, and 2,740 Drop-off Location leaders). We also have a team of volunteers that support basic administration, communications, and fundraising activities in the main office. The time given by these volunteers is extremely valuable in helping us achieve our objectives and in reducing costs in these areas.

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

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FUTURE STRATEGY AND VISION — CONTINUED

response to the war in the Ukraine and the earthquake in Turkey and Syria. 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 and Asia which increase economic and health security through the provision of water and livelihood projects,
- of communities through the resourcing of local churches to share the Gospel in word and deed.

With boldness

- We will go to difficult places like the Ukraine and Yemen 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 264,000 children with messages of love and support through local churches supporting 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.

“As a father shows compassion to his children, so the Lord shows compassion to those who fear him.”

Psalm 103:13, ESV

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MANAGEMENT, STRUCTURE AND GOVERNANCE

In 2022 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 its Articles of Incorporation in 2022, 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 Victoria House, Victoria Road, Buckhurst Hill, Essex, IG9 5EX.

Common directors/trustees with BGEA UK who resigned part through the year include Mr J. Barrett, Mr R. Chilvers, Mr J. Gallagher, Rev. W.F. Graham III, Mrs C. Graham-Lynch and Rev. W.F. Graham IV.

Current common directors/trustees 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. The number of common trustees was purposely reduced in December 2022.

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 2022/23, 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.

CONTINUED >

RISK MANAGEMENT — CONTINUED

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

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

FUNDRAISING

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

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

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

In all fundraising activity undertaken, the Charity seeks to be transparent and clear as to how the donated funds raised will be used and in all cases any restriction placed on a donation is strictly adhered to. In cases where the Charity is unable to use the donation, the supporter will be contacted and either another use for the funds agreed, or the donation is returned.

The Charity maintains and monitors the wishes of each supporter and will only communicate using methods the supporter has given clear and informed consent for us to use and to the best of our knowledge and understanding we comply fully with the General Data Protection Regulation.

The Charity does not knowingly communicate with young people below the age of 18, or any vulnerable adult. Where we are made aware that such people may be receiving communications from us, our records are amended to prevent further communication.

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

CONTINUED >

FUNDRAISING — CONTINUED

PUBLIC BENEFIT STATEMENT

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

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

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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

CONTINUED >

STATEMENT OF TRUSTEES' RESPONSIBILITIES — CONTINUED

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

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

AUDITORS

A resolution to re-appoint Mazars LLP as auditors will be proposed at the forthcoming annual general meeting.

In approving the Trustees' Report, the trustees are also approving the Strategic Report therein in their capacity as company directors.

Approved by the Board of Trustees on 10th October, 2023 and signed on its behalf by:

Paul Saber

Mr P. Saber (Chair)

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

OPINION

We have audited the financial statements of Samaritan's Purse International Limited (the 'charity') for the year ended 31st March 2023 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 2023 and of its income and expenditure for the year then ended,
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

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

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

OTHER INFORMATION

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

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

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

- the information given in the Trustees' Report which includes the Strategic Report and the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement set out on page 23-24 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.

CONTINUED >

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

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. 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

(Senior Statutory Auditor)

for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor

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

Date: Oct 20, 2023

STATEMENT OF FINANCIAL ACTIVITIES

(Including income and expenditure account) For the year ended 31st March 2023

	Note	Unrestricted funds £	Restricted funds £	2023 Total £	Unrestricted funds £	Restricted funds £	2022 Total £
INCOME FROM:							
Cash donations and legacies	3	1,450,944	4,236,792	5,687,736	1,446,449	4,117,502	5,563,951
Gift in kind	4	-	4,359,273	4,359,273	-	4,681,381	4,681,381
Charitable Activities:							
Grants received	5	118,104	1,683,085	1,801,189	110,707	110,905	221,612
Trading Activities							
Merchandise sales		667	-	667	327	-	327
Investment Income							
Bank interest		17,138	-	17,138	284	-	284
Other		2,548	3,832	6,380	1,850	4,621	6,471
Total Income:		1,589,401	10,282,982	11,872,383	1,559,617	8,914,409	10,474,026
Expenditure on:							
Raising funds	6	710,194	319,580	1,029,774	514,251	335,979	850,230
Charitable activities:							
Emergency response	7	446,113	3,329,009	3,775,122	271,332	818,363	1,089,695
Integrated programmes:							
Long term development		41,155	301,515	342,670	125,853	377,081	502,934
Operation Christmas Child		268,475	6,079,143	6,347,618	275,524	6,201,271	6,476,795
The Greatest Journey		11,375	84,882	96,257	25,195	75,989	101,184
Medical Response		8,825	65,853	74,678	8,356	27,706	36,062
Other		-	5,591	5,591	-	-	-
		775,943	9,865,993	10,641,936	706,260	7,500,410	8,206,670
Total Expenditure:		1,486,137	10,185,573	11,671,710	1,220,511	7,836,389	9,056,900
Net Income/(Expenditure) before transfers		103,264	97,409	200,673	339,106	1,078,020	1,417,126
Transfers between funds	19	(117,929)	117,929	-	150,009	(150,009)	-
Net movement in funds		(14,665)	215,338	200,673	489,115	928,011	1,417,126
Reconciliation of funds:							
Total funds brought forward		2,835,096	1,656,836	4,491,932	2,345,981	728,825	3,074,806
Total funds carried forward		2,820,431	1,872,174	4,692,605	2,835,096	1,656,836	4,491,932

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

BALANCE SHEET

Company number 02462257

As at 31st March 2023

	Notes	2023	2022
		£	£
FIXED ASSETS			
Intangible	12	40,110	-
Tangible assets	12	1,569,020	1,624,256
Investments	13	2	2
		<u>1,609,132</u>	<u>1,624,258</u>
CURRENT ASSETS			
Stock		166,013	164,106
Debtors	14	1,005,881	541,494
Short-term deposits		1,300,000	-
Cash at bank and in hand		1,013,413	2,581,329
		<u>3,485,307</u>	<u>3,286,929</u>
CREDITORS: amounts falling due within one year	15	(401,834)	(419,255)
		<u>3,083,473</u>	<u>2,867,674</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		4,692,605	4,491,932
NET ASSETS:		<u>4,692,605</u>	<u>4,491,932</u>
FUNDS			
Unrestricted funds			
General fund	20	1,211,299	1,210,840
Designated fund - fixed assets	20	1,609,132	1,624,256
		<u>2,820,431</u>	<u>2,835,096</u>
Restricted funds	19 & 21	1,872,174	1,656,836
TOTAL FUNDS		<u>4,692,605</u>	<u>4,491,932</u>

Approved by the Board of Trustees on 10th October, 2023, and signed on its behalf by:

Paul Saber

Mr. P Saber (Chair)

STATEMENT OF CASH FLOWS
For the year ended 31st March 2023

RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	200,673	1,417,126
Adjustments for:		
Depreciation charges	92,672	86,010
Interest received from investments	(17,138)	(284)
(Increase) in stock	(1,907)	(137,214)
(Increase)/Decrease in debtors	(464,387)	(349,878)
(Decrease)/Increase in creditors	(17,421)	276,258
Net cash (used in)/provided by operating activities	(207,508)	1,292,018
Cash flows from operating activities:		
Net cash (used in)/provided by operating activities	(207,508)	1,292,018
Cash flows from investing activities:		
Interest received	17,138	284
Purchase of Term Deposits	(1,300,000)	-
Purchase of equipment	(77,546)	(20,840)
Net cash used in investing activities:	(1,360,408)	(20,556)
Change in cash and cash equivalents in the reporting period	(1,567,916)	1,271,462
Cash and cash equivalents at the beginning of the reporting period	2,581,329	1,309,867
Cash and cash equivalents at the end of the reporting period	1,013,413	2,581,329

ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023	2022
	£	£
Cash at bank and in hand	1,013,413	2,581,329
Total cash and cash equivalents	1,013,413	2,581,329

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st March 2023

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 outflow of £1,567,916(2022 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.

CONTINUED >

ACCOUNTING POLICIES — CONTINUED

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

e) Expenditure

- ‘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
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.

CONTINUED >

TANGIBLE FIXED ASSETS AND DEPRECIATION— CONTINUED

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 be 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.

CONTINUED >

ACCOUNTING POLICIES— CONTINUED

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:

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

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

2. NET INCOME FOR THE PERIOD

This is stated after charging:	2023	2022
	£	£
Depreciation of fixed assets	92,672	86,010
Auditors' remuneration		
- Audit fee	27,290	22,034
- Fees for non-audit services	-	-
Operating leases	102,720	102,720

3. CASH DONATIONS AND LEGACIES

	Unrestricted £	Restricted Shoeboxes £	Restricted Other £	2023 Total £	Unrestricted £	Restricted Shoeboxes £	Restricted Other £	2022 Total £
Emergency response - Cash	-	-	2,169,167	2,169,167	-	-	1,896,420	1,896,420
Integrated programmes								
Long term development	1,450,944	-	339,863	1,790,807	1,446,449	-	488,027	1,934,476
OCC - Cash (incl. SBW)	-	1,497,373	-	1,497,373	-	1,537,685	-	1,537,685
Medical Intervention	-	-	73,377	73,377	-	-	20,462	20,462
The Greatest Journey	-	157,012	-	157,012	-	174,908	-	174,908
	1,450,944	1,654,385	413,240	3,518,569	1,446,449	1,712,593	508,489	3,667,531
	1,450,944	1,654,385	2,582,407	5,687,736	1,446,449	1,712,593	2,404,909	5,563,951

4. GIFTS IN KIND

	Restricted Shoeboxes £	2023 Total £	2022 Total £
Integrated Programmes			
Gifts in kind - shoeboxes	4,245,564	4,245,564	4,661,877
Gift in kind - fillers	113,709	113,709	19,504
	4,359,273	4,359,273	4,681,381

Shoeboxes donated to Operation Christmas Child 2023 have been brought into the accounts at £19.33 (Operation Christmas Child 2022 – £18.20), on the basis of an average valuation exercise conducted on the instruction of the trustees in December 2022.

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

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

5. GRANTS RECEIVED

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Samaritan's Purse - USA	118,104	1,660,585	1,778,689	106,519	72,797	179,316
Coronavirus Job Retention Scheme	.	.	.	4,188	-	4,188
Guernsey Overseas Aid Committee	-	22,500	22,500	-	-	-
Nordic Lutheran Aid	-	-	-	-	5,006	5,006
Other	-	-	-	-	33,102	33,102
	118,104	1,683,085	1,801,189	110,707	110,905	221,612

6. COSTS OF RAISING FUNDS

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Donations						
Direct fundraising costs	295,916	28,917	324,833	156,042	36,720	192,762
Direct staff costs	124,234	24,532	148,766	120,421	25,975	146,396
Other	115,081	13,841	128,922	89,281	10,248	99,529
Support costs allocated	174,963	20,628	195,591	148,507	17,047	165,554
	710,194	87,918	798,112	514,251	89,990	604,241
Non Cash						
Direct fundraising costs	-	76,194	76,194	-	100,373	100,373
Direct staff costs	-	64,642	64,642	-	71,002	71,002
Other	-	36,470	36,470	-	28,015	28,015
Support costs allocated	-	54,356	54,356	-	46,599	46,599
	710,194	231,662	231,662	-	245,989	245,989
	710,194	319,580	1,029,774	514,251	335,979	850,230

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 £	2023 Total £	2022 Total £
Emergency response						
Worldwide	1,140,360	2,188,649	-	446,113	3,775,122	1,089,695
Integrated Programmes						
Long-term Development — Raising Families, Water, and Others	266,272	35,243	-	41,155	342,670	502,934
Operation Christmas Child	-	1,833,579	4,245,564	268,475	6,347,618	6,476,795
The Greatest Journey	-	84,882	-	11,375	96,257	74,678
Medical Response	65,853	-	-	8,825	74,678	-
Teams and Other	5,591	-	-	-	5,591	36,062
	337,716	1,953,704	4,245,564	329,830	6,866,814	7,116,975
Total	1,478,076	4,142,353	4,245,564	775,943	10,641,936	8,206,670

8. GRANTS PAYABLE

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Disaster and emergency response	-	1,140,360	1,140,360	-	392,695	392,695
				-	392,695	392,695
Integrated programmes						
Raising Families	-	102,839	102,839	-	203,233	203,233
Water and Sanitation	-	140,933	140,933	-	142,293	142,293
Water and Sanitation - GOAC	-	22,500	22,500	-	4,568	4,568
Medical Interventions	-	65,853	65,853	-	27,706	27,706
Other	-	5,591	5,591	-	-	-
	-	337,716	337,716	-	377,800	377,800
	-	1,478,076	1,478,076	-	770,495	770,495

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)	2023 Total £
Charitable activities							
Emergency response	134,404	239,016	13,314	3,757	38,038	17,585	446,114
Long Term Development	12,399	22,050	1,228	347	3,509	1,622	41,155
Operation Christmas Child	80,886	143,842	8,013	2,261	22,891	10,583	268,476
The Greatest Journey	3,427	6,094	339	96	970	448	11,374
Medical Interventions	2,658	4,729	263	74	752	348	8,824
	<u>233,774</u>	<u>415,731</u>	<u>23,157</u>	<u>6,535</u>	<u>66,160</u>	<u>30,586</u>	<u>775,943</u>
Income generation							
Cash donations and grants	58,927	104,793	5,837	1,647	16,677	7,710	195,591
Gifts in kind	16,376	29,122	1,622	458	4,635	2,143	54,356
	<u>75,303</u>	<u>133,915</u>	<u>7,459</u>	<u>2,105</u>	<u>21,312</u>	<u>9,853</u>	<u>249,947</u>
Total	<u>309,077</u>	<u>549,646</u>	<u>30,616</u>	<u>8,640</u>	<u>87,472</u>	<u>40,439</u>	<u>1,025,890</u>

10. STAFF COSTS AND NUMBERS

Staff costs were as follows:

	2023	2022
	£	£
Salaries	1,430,590	1,298,095
Temporary staff costs	5,764	-
Social security	146,043	123,214
Pensions	97,143	88,985
Redundancy & Settlements	21,534	2,641
	1,701,074	1,512,935

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

	2023	2022
	No.	No.
UK project staff	7	6
UK operations staff	15	14
UK operations staff – seasonal	1	3
Office and management	21	22
Communications and fundraising	6	5
International field staff	8	9
	58	59

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 and Director of Ministry Advancement was £213,227 in 2022/23 (2021/22 - £269,317). 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 (2022: three)

Salary Band	2023	2022
£60,000 – £69,999	-	-
£70,000 – £79,999	1	2
£80,000 – £89,999	-	1

During the period, no staff (2022: nil) were paid redundancy costs.

11. TRUSTEES AND RELATED PARTIES

None of the trustees received any remuneration during the period. No trustee (2022 – 1) was reimbursed expenses to cover the cost of travel.

Mr J. Barrett, Rev. Mr R. Chilvers, Mr J. Gallagher, Rev. W. F. Graham, Mrs C. Lynch and Rev. W.F. Graham IV were directors of The Billy Graham Evangelistic Association Limited. Current common directors 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 £ 335,665 (2022 - £344,550). At the year end, a net balance of £98,571 (2022 - £57,581) was due from BGEA.

Trustees made unrestricted donations of £15 in 2023 (2022 - £560) to the organisation.

Grants received from Samaritan's Purse USA in the year totalled £1,778,689. Debtors include a balance of £480,649 due from Samaritan's Purse USA.

A balance of £11,015 (2022: £Nil) is due to Samaritan's Purse (Trading) Limited, formerly Operation Christmas Child Limited.

Sales to Samaritan's Purse (Trading) Limited amounted to £97,449 (2022 – £66,999). The value of purchases amounted to £86,761 (2022 – £88,992)

12. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures, fittings and equipment £	Intangible £	Total £
COST				
At 1 April 2022	1,953,352	342,934	-	2,296,286
Additions	-	37,436	40,110	77,546
Disposals	-	(23,702)	-	(23,702)
At 31 March 2023	1,953,352	356,668	40,110	2,350,130
DEPRECIATION				
At 1 April 2022	467,411	204,619	-	672,030
Charge for the period	26,067	66,605	-	92,672
Disposals	-	(23,702)	-	(23,702)
At 31 March 2023	493,478	247,522	-	741,000
NET BOOK VALUE				
At 31 March 2023	1,459,874	109,146	40,110	1,609,130
At 31 March 2022	1,485,941	138,315	-	1,624,256

All assets are held for charitable use.

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TANGIBLE FIXED ASSETS— CONTINUED

The intangible asset is the cost of the purchase of software system. Expenses on these assets are capitalised as incurred but no amortisation is charged until the asset is available for use, at which point a rate appropriate to the useful economic life of the asset will be applied.

13. FIXED ASSET INVESTMENTS

Fixed asset investments of £2 represent the cost of the entire issued capital of a trading company, Samaritan's Purse (Trading) Limited, formerly Operation Christmas Child Limited (OCC Ltd), registered in England and Wales. For the year ended 31 March 2023 the aggregate amount of capital and reserves was £8,165 (2022: £6,318). During the year, the Company made a retained profit of £8,163 (2022: £6,318).

14. DEBTORS

	2023	2022
	£	£
Other debtors	849,843	394,603
Amounts due from subsidiary undertakings	-	-
Prepayments	115,666	104,807
Value Added Tax recoverable	40,372	42,084
	<u>1,005,881</u>	<u>541,494</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	185,123	89,858
Other creditors	8,771	22,172
Social security and taxation	53,687	49,284
Accruals	154,253	247,156
Deferred Income	-	10,785
	<u>401,834</u>	<u>419,255</u>

16. FINANCIAL INSTRUMENTS

	2023	2022
	£	£
Financial assets measured at amortised cost	<u>849,842</u>	<u>394,493</u>
Financial assets comprised the total of grants receivable and other debtors		
Financial liabilities measured at amortised cost	<u>193,894</u>	<u>112,030</u>

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

17. PENSION COSTS

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

	2023 £	2022 £
Pension Costs - Restricted Funds	-	37,596
Pension Costs - Unrestricted Funds	97,143	51,389
	97,143	88,985

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balance at 31st 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)
Total	1,211,299	1,609,132	1,872,174	4,692,605

Fund balance at 31st March 2022 are represented by:

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

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ANALYSIS OF NET ASSETS BETWEEN FUNDS — CONTINUED

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

FIXED ASSETS FUND: this represents the amounts expended, less depreciation 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 2023 was £1,609,130 (2022 - £1,624,256).

19. ANALYSIS OF MOVEMENT IN FUNDS

	General £	Unrestricted Designated £	Restricted £	Total £
At 1 April 2022	1,210,840	1,624,256	1,656,836	4,491,932
Income	1,589,401	-	10,282,982	11,872,383
Expenditure	(1,486,137)	-	(10,185,573)	(11,671,710)
Reallocation between funds	(102,803)	(15,126)	117,929	-
At 31 March 2023	1,211,299	1,609,132	1,872,174	4,692,605

20. MOVEMENT IN UNRESTRICTED FUNDS

	Opening Balances £	Income £	Expenditure £	Transfer £	Closing Balances £
Designated:					
Fixed assets	1,624,256	-	-	(15,126)	1,609,132
General reserves	1,210,840	1,589,401	(1,486,137)	(102,803)	1,211,299
	2,835,096	1,589,401	(1,486,137)	(117,929)	2,820,431

21. RESTRICTED FUNDS SUMMARY

	Opening balance	Income	Expenditure	Transfers (to)/ from other funds	Closing balances
	£	£	£	£	£
Emergency Disasters & Emergency	1,092,996	3,688,561	3,329,009	(202,220)	1,250,328
	1,092,996	3,688,561	3,329,009	(202,220)	1,250,328
Integrated Programmes					
Raising Families	131,781	120,616	217,954	-	124,443
Clean Water Project	316,806	204,613	140,098	-	381,321
GOAC – Medical	-	22,500	22,500	-	-
Protection/Women at Risk	-	10,959	10,963	4	-
Medical Interventions	11,440	73,377	65,853	-	18,964
Other	6,268	3,675	5,591	-	4,352
	466,295	435,740	372,959	4	529,080
Operation Christmas Child & The Greatest Journey					
Cash donations	-	1,799,408	2,238,041	438,633	-
Donated shoeboxes and fillers	97,545	4,359,273	4,245,564	(118,488)	92,766
	97,545	6,158,681	6,483,605	320,145	92,766
Total	1,656,836	10,282,982	10,185,573	117,929	1,872,174

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RESTRICTED FUNDS SUMMARY — CONTINUED

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

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

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

GOAC – Medical – this is a medical project in Yemen 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.

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

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 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 2023, OCC and Protection did not generate sufficient funds to cover all of its direct costs, therefore a nil balance is carried forward.

During the period amounts totalling £117,929 (2022 - £59,832) were needed to make a number of projects financially viable.

There was a £nil charge during the period (2022 - £nil) to restricted funds to cover related costs of administration, management and overheads due to the treatment of gift aid to general funds.

22. OTHER FINANCIAL COMMITMENTS

At 31st March 2023 the charity had total commitments under non-cancellable operating leases as follows:

	2023	Other	2022	Other
	Landing & Buildings		Landing & Buildings	
	£	£	£	£
Less than one year	128,839	28,193	73,677	29,043
Between two and five years	299,000	30,917	36,839	59,105

23. LIMITED LIABILITY

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

24. POST BALANCE SHEET EVENTS

Samaritan's Purse International acquired a new warehouse in Coventry for Operation Christmas Child and disaster relief activities on a 10-year lease. This warehouse will replace the West Midlands Processing Centre in Oldbury which is leased until October 2023 and has become too small for our growing operations. The new 40,000 sq ft warehouse will be renovated to meet our storage and business needs in time for the 2023 Operation Christmas Child collections and exports.



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