

Company registration number: 2973200

Charity registration number: 1041711

World In Need International Limited

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2017

Redshield Business Solutions Limited
Chartered Accountant
Suite 3, 1 - 3 Warren Court
Park Road
Crowborough
East Sussex
TN6 2QX

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World In Need International Limited

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World In Need International Limited

Reference and Administrative Details

Chair of Trustees	R S Thursfield, Chair from 7 July 2016 C A Wickenden, Chair to 7 July 2016 (resigned 7 July 2016)
Trustees	A G Carter S C J King N Roissetter (appointed 7 July 2016 and resigned 5 March 2017) P Rowland-Smith (appointed 26 May 2016) Mrs D Thursfield
Secretary	A G Carter
Senior Management Team	D Shamiri, Chief Executive Officer S Tolkien, Finance Manager
Principal Office	Trinity Training Centre Mill Crescent Crowborough East Sussex TN6 2QU The charity is incorporated in England and Wales.
Company Registration Number	2973200
Charity Registration Number	1041711
Bankers	Lloyds TSB Bank plc Tunbridge Wells 82 Mount Pleasant Road Tunbridge Wells Kent TN1 1RP
Independent Examiner	Redshield Business Solutions Limited Chartered Accountant Suite 3, 1 - 3 Warren Court Park Road Crowborough East Sussex TN6 2QX

World In Need International Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2017.

Objectives and activities

Objects and aims

World in Need International's practical vision and goals can be summarised as "Enabling people to meet their Needs by changing attitudes through Education and Development". By enabling local people in each country to develop their skills and capacity through education and development programmes, the charity seeks to make real differences to local communities. Overseas organisations need assistance and training in all manner of skills, three specific areas being good governance, board development and strategic planning.

Objectives, strategies and activities

World in Need International's main objectives for the year included:

- support for key education programmes in Africa and Asia;
- development of training centres to enable the multiplication of more locally based staff into more areas;
- drive to increase our income due to the increase in needs overseas;
- expansion of Child Sponsorship programmes into new communities and areas through active promotion such as seminars, referrals and advertising;
- creation of "self-sustaining" communities which have unused land and labour pools available;
- provision of humanitarian relief to disaster stricken parts of the world.

The strategies for achieving these objectives comprised:

- expansion of child and family sponsorships;
- further empowerment of women and girls by providing them with more education opportunities;
- continuation of provision of emergency relief to Syrian and Iraqi refugees trapped in Jordan;
- governance development in partnered organisations;
- continued efforts to minimise the effects of economic downturn;
- increasing the number of volunteers in the UK;
- continued focus on provision of potable water;
- organising a small team to visit Democratic Republic of Congo;
- development of the Maranatha school in Central Uganda;
- organising an international conference (IC) for World in Need partners in Delhi, India;
- expanding our work in the Philippines by partnering with other organisations;
- providing training on leadership development;
- increasing the capacity of the Bible college in Kenya;
- promotion of the charity's work through research, publication and distribution of the World in Need newsletter (WINNEWS), which also acts as a source for new ideas for the staff and offices overseas;

Country-by-country highlights and summaries for Child Sponsorship, Education and Training activities with their achievements are given in the performance review section below.

World In Need International Limited

Trustees' Report (continued)

Public benefit

The clearly identifiable public benefits of the charity, in line with the charity's aims, are:

- the relief of poverty, sickness and distress and in many cases advancing education by sponsoring about 428 children and families in the developing world;
- the enabling of local people in several developing countries to build and run training centres, schools, children's homes and agricultural farms by providing finance, literature and expertise;
- provision of humanitarian aid in disaster stricken countries, where we usually operate;
- the promotion of Christian values through Biblical teaching.

In setting our programmes each year the Trustees have regard to the Charity Commission's general guidance on public benefit and on the prevention and relief of poverty. The Trustees always ensure that the programmes undertaken are in line with our charitable objects and aims.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

World in Need International relies upon the support of a number of dedicated volunteers for day-to-day running and administration of the charity, and we are grateful for all of the time and effort they put into our charitable activities. The time donated by these volunteers has not been recognised in the Statement of Financial Activities, as accurate financial measurement is not possible.

In the UK, volunteers are engaged as:

- representatives of the charity in churches and other groups;
- organisers of World in Need International fundraising and other events;
- fundraisers in churches and the wider community;
- hosts for overseas visitors;
- organisers of mailings and other promotional activities;
- helpers in day to day office duties;
- visitors to support the work on the ground.

World In Need International Limited

Trustees' Report (continued)

Achievements and performance

With established links, associations and partners overseas, growth and development take place at differing levels and speeds according to local circumstances. The key achievements in the year, reflecting World in Need International's diverse activities were:

Kenya: The Nancy George Academy maintained its level of pupil numbers at about 632. We have decided this is the optimum size for our primary school and have no plans to expand further. Instead, we plan to focus our energy on developing a secondary school. Every year, students leave us at the end of Year 8, and all are enrolled in secondary schools, but it has come to our notice that not all of them finish this next phase of their education, largely because of difficulties with fees. Opening our own secondary school will ensure that all our children are able to completely finish their education. Over the past year, plans have been made and we have started raising the resources to carry them out.

We continued to support the Feeding Programme at the school. This programme feeds all the children attending, giving them two hot meals every day. For those who are boarding, we also provide an evening dinner and a daily snack. At the moment, over 100 pupils are boarding at the school.

The school has had a few visits from overseas this year. Our Child Sponsorship manager from the UK visited, and was able to personally meet most of the sponsored children and their families. As well as this, the Chairman of the UK Trustees, visited in summer 2016, the main purpose of his visit being to provide leadership training for students at the Soy International Bible Institute. (SIBI).

We have plans to increase and improve the facilities at SIBI, so that the teaching it offers can be made available to more students. The plans include building a dormitory block, as we found there was interest in the Institute, not only from other parts of Kenya, but also from Uganda and Tanzania. We also intend to increase the number of classrooms, and the toilet facilities. This past year, we have been able to purchase additional land to accommodate this growth.

In the last year, the Director of World In Need Kenya has travelled to different parts of the world for training. For this, he has visited Uganda, the DRC, India and the Middle East. He is also on the board of World In Need Uganda, and acts as our Regional East Africa Director.

Sierra Leone: The country is still facing difficulties, economically and socially, following the Ebola outbreak of 2014-15.

This year, we continued to sponsor children's education through our Child Sponsorship Programme. We sponsor children in the towns of Makeni, Wellington, Kono and Kailahun. We increased the funding we provide for primary schools in Kono, and as a result, children have started receiving more regular meals there, as well as increased supplies of school essentials, such as stationery and uniforms.

The Director of World In Need Sierra Leone was able to visit the UK in the last year. He took meetings where he was able to meet with some of the donors, as well as raising awareness about the situation in Sierra Leone, and increasing support for the work we are doing there.

World In Need International Limited

Trustees' Report (continued)

Uganda:

Uganda Central: In the last year, we have successfully appointed new board members in Central Uganda, and this has proved a positive move for the organisation. One of the board members is our Director of World In Need Kenya, who is able to use his experience to give advice and direction to the board. World In Need's work focuses mainly on the town of Buikwe, where we continue to run a primary school for 250 students.

The organisation had a couple of visits from the UK in the past year. One was from a family, who spent a month teaching new skills to the local community by organising workshops and training sessions. Another group visited in summer 2016, and included our International Director, Regional East Africa Director and the Chairman of the UK Trustees. This team was able to conduct training on leadership development for the local community. 200 people attended a two day seminar including the mayor of the town, businessmen and other local dignitaries.

Uganda North: This year, we continued with our water project, providing potable water to communities where there was previously none. We constructed a well at the village of Te Ogelo, where the closest well was previously over two miles away. This was part of a bigger project to provide water facilities to four villages in the area, which we have achieved in the past three years. In addition to the water sources, we also constructed toilet facilities, 100 metres from the well, and fenced the well to protect it from wild animals and intruders. In Te Ogelo, as in the other villages, we appointed members of the local community to be responsible for the running of the well, ensuring its maintenance. Together, the four wells serve 1800 people, although this figure could well be much higher, since we have seen an increase in the number of people moving to these villages because of the new and reliable source of clean water.

Together with a volunteer from the UK, we have developed a project called Gateway, which aims to enable local women to make reusable sanitary pads. Some of these are sold, others are passed on, free of charge to girls at school. This project was initiated in Malawi by Starfish Malawi, a UK based charity. The UK volunteer sourced and provided World In Need Northern Uganda with a number of sewing machines for this project. She also sourced the raw materials needed, and visited the country to provide the training.

A team from the UK visited and met with families and children who have benefited from the work we have done. They also visited the projects.

World In Need Northern Uganda has started to construct a primary school this year. On land they owned, they built a simple structure. This is in an area where the children do not have the opportunity to go to school at all. As it is also an area where we have previously constructed a well, it can be seen as the next step in helping this community.

Afghanistan: Our partnership with a local school in Kabul has continued, giving many children access to an education. The Women's Literacy programme continues apace, and some 50 women benefit from the scheme. We successfully secured funding to continue the project for another year.

We were able to send funds for blankets for more than 20 needy families this winter. Winters in Afghanistan are bitter. Night temperatures can drop to minus 15 degrees Celsius.

World In Need International Limited

Trustees' Report (continued)

Bangladesh: World in Need supports a home for children from disadvantaged backgrounds. The "Home of Champions" is in Dhaka, the capital city, though children come from remote rural areas where employment and education are both scarce. This year, there were eighteen children at the home.

The Chairman of the UK Trustees visited Bangladesh this year. He also visited the projects we support, and provided training on leadership development for leaders from the north of the country, and for young students at a Bible college in Dhaka.

India: We continued helping 60 children from disadvantaged backgrounds. We work in the provinces of Haryana, Allahabad and Orissa, where the children live in residential homes. Here they receive balanced meals, care, education and attention.

Last year, we spoke about constructing a home for girls. This home was officially opened this year. International Director and the Finance Manager travelled from the UK to attend the opening ceremony, where they were joined by many local dignitaries. The new home can accommodate 35 girls in a beautiful, peaceful and safe environment; at the moment, twelve live there.

Sadly, the founder of World In Need India, Chandy Verghese, passed away this year at the age of 86. The running of the organisation had been passed on a number of years earlier, but it was, nevertheless, a sad time, both for World In Need India, and for the whole World In Need family. Shortly before he died, Chandy worked with Dr Babu K Verghese, to write his memoirs, now published in the book, "Speaking Stones". It perfectly captures the man and his unending love for the displaced and under-privileged.

In November 2016, World In Need India hosted our biennial International Conference, which was attended by our partners from around the world. World In Need India was a key player in organising this conference, and must take credit for much of its success.

Pakistan: We work on the border with Afghanistan, where we have been supporting a number of Afghan refugee families. Last year, we also continued to work with victims of the 2013 explosion at All Saints Church in Peshawar. We provided vital medical support to more than twenty individuals. We continue to support families who were affected by the bombing, including several families whose breadwinner was killed.

The Philippines: We continued to support the work of a primary school in the city of Baguio. Last year, 100 pupils were enrolled.

One of the sponsored children who attends the school was able to visit the UK in summer 2016. He and his mother stayed with the family who sponsors him, and they were able to visit many places in London and the south east of England on the trip of a lifetime.

We have also partnered with an organisation to work in the south of the country on the island of Mindanao, a place of many tensions and armed conflicts. There we support children in their education, and the plan allows us to help their whole families as well. We have begun by supporting five children and their families, and the plan has made a good start. We aim to increase the numbers.

World In Need International Limited

Trustees' Report (continued)

Thailand: We spent most of this year preparing our centre for a residential drug rehabilitation programme. This required us to undertake a number of structural improvements to the building, as well as improving the land. The Thai board and workers spent a few weeks visiting a similar institution in Malaysia, and that institution has now become our partner, helping to guide this venture. The home was ready to take in its first clients in February 2017, and in March 2017 it was officially opened, with local dignitaries attending the opening ceremony. The first clients started to arrive towards the end of the month.

Jordan: This year, we have continued to work with Syrian and Iraqi refugees, mainly in the city of Zarqa. We provide them with clothing, food and any other necessary support which it is within our means to offer.

Through this year's Alternative Christmas Programme we were able to raise support for baby supplies (milk, nappies, etc.) for 45 families.

Democratic Republic of Congo: We continued to support children in their education in the DRC, in the city of Goma and the surrounding area.

A World in Need team made up of representatives from the UK, Uganda and Kenya travelled to the DRC in the year. They provided training for local community leaders and visited sponsored children as well as projects we support. They also visited a primary school, which was built in an area where children were previously unable to afford to access any education at all. The school caters for 250 children, not only giving them teaching, but also supplying regular meals and uniforms, of which the children are very proud. The school is, however, in desperate need, and World In Need has decided to help as much as we can. As the first step, on the team's return to the UK, they raised enough money to help build the toilets. There are plans to renovate the classrooms and provide proper facilities so the children can get the most out of their studies.

Ethiopia: World In need works with the government of Ethiopia to support the education of 50 children, and to help their families. We also continued to support after-school classes, where children have a safe environment in which to study and find help.

In the past year, we have been working to help children with learning disabilities. Over the summer, we held a summer club for these children and as a result have explored different ways of doing more of this work, officially. To this end, we have registered a playgroup for nursery age children. The group will be a mixture of those who need special assistance and those who don't.

Our Child Sponsorship manager from the UK visited this year, and was able to personally meet most of the sponsored children and their families. Members of World In Need Ethiopia were also able to attend training sessions and conferences in India and the Middle East.

Child Sponsorship: A key part of World in Need International's work is in sponsoring children in many needy and difficult situations. Currently around 428 children and families are sponsored in: Afghanistan, Bangladesh, Democratic Republic of Congo, Ethiopia, India, Kenya, Pakistan, the Philippines, Sierra Leone and Uganda. In each location, local representatives of the charity help to ensure that funds are directed where most needed for each child.

World In Need International Limited

Trustees' Report (continued)

World in Need is seeking to expand our child sponsorship programmes in response to the growing needs of children, including into new communities and areas. The child sponsorship web site, greater promotion by adverts, word of mouth and web searches have all helped to raise the profile of this aspect of the charity's work. We are deeply grateful to each of our sponsors for their support of needy children.

To ensure transparency in the use of funds and give confidence to sponsors, World in Need has continued with the programme of spot checks on the use of funds. In the year ending 31 March 2016, all spot checks have been completed since we started in 2012 and all gave satisfactory results.

Education and Training: The preparation of education and training materials and publications is another key aspect of the charity's work.

During the year World in Need held its biennial International Conference, in India, from 8-13 November. Most of our partners from Africa, Asia and the Middle East were able to attend.

The conference was a mixture of family reunion and learning opportunity, with sessions packed with information and thought-provoking discussion. Topics covered included our mission and how we can take it forward, as well as effective leadership. We also discussed our policy for women and effective methods of raising funds for our various projects and programmes. As always, delegates were able to learn from each other, passing on ideas and solutions they had found to problems encountered.

The conference came to three main conclusions:

- We should look for opportunities to lift more people out of their despair.
- The local church can and should be an agent for change within communities.
- We should work to move resources, both within the countries themselves and from the wider world, so they can best meet the needs of the people.

Another training session was held in March 2017 for the World in Need East African, Middle Eastern and Asian partners. This event was focused on consolidating our work in the regions. It was attended by representatives from Kenya, Ethiopia, South Korea, Afghanistan, India and UK.

World in Need supported the expansion and continuation of a small Bible college in Kenya, the Soy International Bible Institute (SIBI), formerly the Lesslie Newbigin Training Centre. Last year we purchased half an acre additional land to build additional classrooms and a dormitory block. The Chairman of the UK trustees visited the Institute to teach leadership development to local Church leaders.

Additionally, we sent teachers and trainers to Uganda, Kenya, Bangladesh, the Philippines and Democratic Republic of Congo to provide instruction in the fields of leadership building, and Biblical theology.

World In Need International Limited

Trustees' Report (continued)

Financial review

The Trustees are grateful to every donor and supporter for their sacrificial giving in these difficult economic times. The vital work that World in Need does in many countries is only made possible with such support.

The Income for the financial year ending 31st March 2017 was £290,391 compared with the 31st March 2016 total of £373,550. The lower income is primarily due to a reduction in grant funding arising from the delay in appointing a new fundraiser and to the absence of any significant legacies compared to the previous year. Expenditure has reduced in line with Income. The total Expenditure was £331,667, with a net loss of £41,276 for the year. The loss arose as legacy income received in earlier years was expended in 2016-17, in line with various project needs.

We remain vigilant in keeping tight control on costs including staff hours, whilst seeking to maximise income to meet the many demands that we see every day.

Policy on reserves

The policy of the charity is to maintain both restricted and unrestricted funds at levels that will enable the charity to meet its objectives for the foreseeable future. For restricted funds this is usually self-controlling as programmes are only expended within budgets aligned with their donations or grants.

The trustees, CEO and Finance Manager have agreed a cash reserves policy of £30,000 to cover the following needs: staff salaries and services for approximately 3 months and/or an emergency fund. Use of the cash reserves requires trustee and CEO approval. Should a decision to use the reserves be taken in an emergency this will include plans for its replacement. If trustees decide to increase reserves, then the policy will be changed accordingly.

World In Need International Limited

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

The company is registered as a charitable company limited by guarantee. The Company is constituted under a Trust deed and is registered as charity number 1041711.

The main purpose of the charity, as set out in the Memorandum of Association, is to relieve poverty, sickness and distress, to preserve the health of persons in any part of the world, and to advance the education of such persons and those involved in administering such relief and all such objects that are charitable in law and not inconsistent with the above.

Recruitment and appointment of trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

Induction and training of trustees

Induction and training of Trustees is carried out through briefings by the Chairman, CEO and staff and by participation in World in Need conferences and other events. Trustees generally have a management or professional background relevant to the charity.

Arrangements for setting key management personnel remuneration

The key personnel are the Chief Executive Officer, the finance manager and the fundraising manager. Their remuneration is approved by the trustees.

Organisational structure

Day-to-day management of the charity is handled by the CEO together with his team, which includes the child sponsorship manager and the finance manager. In October 2016 the trustees and CEO recruited a fund raising manager. Trustees meet about six times per year in addition to the AGM, and the CEO attends these meetings. The Trustees, working together with the CEO, are responsible for setting the overall direction of the charity, for approving the budget and major expenditures, for reviewing income and expenditure against budget and for assessing and mitigating major risks.

Relationships with related parties

Partner organisations

Under the Constitution of the Association of World in Need International, the membership of World in Need operates in 16 countries worldwide. There are established World in Need or affiliates' offices, most with their own boards, executive directors and staff in: Afghanistan, Bangladesh, Ethiopia, India, Jordan, Kenya, South Korea, Nigeria, Pakistan, the Philippines, Sierra Leone, Thailand, Uganda, Democratic Republic of Congo, the UK and the USA. World in Need International also supports projects in other countries including Iraq.

Strategic relationships with overseas organisations are governed through membership of the International Council, which meets every two or three years. The last meeting took place in November 2016 in Delhi India. To handle matters between International Council meetings, an International Council Mission Board (ICMB) meets as required usually via telephone conference calls.

World In Need International Limited

Trustees' Report (continued)

Major risks and management of those risks

Significant activities undertaken are subject to a risk review as part of the initial project assessment and implementation. Major risks are identified and ranked in terms of their potential impact and likelihood.

Major risks, for this purpose, are those that may have a significant effect on:

- operational performance, including risks to our personnel and volunteers; or
- achievement of our aims and objectives; or
- meeting the expectations of our beneficiaries or supporters; or
- maintaining the reputation of the charity.

The Trustees review these risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified through the maintenance of a formal SORP risk assessment register, with mitigations and corrective actions by Trustees and management. This is subject to trustee/management review at formal meetings, where risk management is reported. Where appropriate, risks are covered by insurance. The following framework is key to ensuring adequate risk assurance:

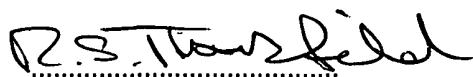
- regular monitoring of major risks and development of action plans;
- embedding risk identification and assessment within operating procedures;
- a clear structure of delegated authority and control;
- review of key systems and procedures through internal management arrangements;
- maintaining reserves in line with set policies;
- regular summary reports on risk management to the Trustee Board.

At the end of March 2017 the highest risks were considered to be:

- security of staff and volunteers when travelling to beneficiaries in high risk areas of the world;
- risk of identity theft and fraud due to increased internet scam activity and low security awareness in beneficiary countries.
- risk to WIN from the global financial crisis and the ever increasing costs of fuel and food, the risk made worse by the devaluation of sterling against other currencies.

In assessing risk the Trustees recognise that some areas of our work require the acceptance and management of some risk if our key objectives are to be achieved.

The annual report was approved by the trustees of the charity on 6 July 2017 and signed on its behalf by:



R S Thursfield
Chair of Trustees

World In Need International Limited

Statement of Trustees' Responsibilities


The trustees (who are also the directors of World In Need International Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 6 July 2017 and signed on its behalf by:



R S Thursfield
Chair of Trustees

World In Need International Limited

Independent Examiner's Report to the trustees of World In Need International Limited

I report on the accounts of the charity for the year ended 31 March 2017 which are set out on pages 15 to 35 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

World In Need International Limited

Independent Examiner's Report to the trustees of World In Need International Limited (continued)

Independent examiner's statement

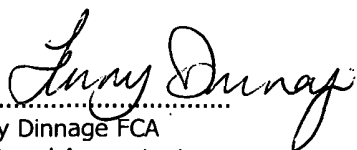
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.



.....
Jenny Dinnage FCA
Chartered Accountant
ICAEW

Suite 3, 1 - 3 Warren Court
Park Road
Crowborough
East Sussex
TN6 2QX

6 July 2017

World In Need International Limited

**Statement of Financial Activities for the Year Ended 31 March 2017
(Including Income and Expenditure Account and Statement of Total
Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2017 £
Income and Endowments from:				
Donations and legacies	3	87,895	174,108	262,003
Other trading activities	4	9,896	8,034	17,930
Investment income	5	9,252	-	9,252
Other income		<u>1,206</u>	<u>-</u>	<u>1,206</u>
Total Income		<u>108,249</u>	<u>182,142</u>	<u>290,391</u>
Expenditure on:				
Raising funds	6	(23,903)	(500)	(24,403)
Charitable activities	7	<u>(110,024)</u>	<u>(197,240)</u>	<u>(307,264)</u>
Total Expenditure		<u>(133,927)</u>	<u>(197,740)</u>	<u>(331,667)</u>
Net expenditure		(25,678)	(15,598)	(41,276)
Transfers between funds		<u>(8,000)</u>	<u>8,000</u>	<u>-</u>
Net movement in funds		(33,678)	(7,598)	(41,276)
Reconciliation of funds				
Total funds brought forward		<u>180,296</u>	<u>53,772</u>	<u>234,068</u>
Total funds carried forward	20	<u><u>146,618</u></u>	<u><u>46,174</u></u>	<u><u>192,792</u></u>

World In Need International Limited

**Statement of Financial Activities for the Year Ended 31 March 2017
(continued)**

**(Including Income and Expenditure Account and Statement of Total
Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2016 £
Income and Endowments from:				
Donations and legacies	3	121,359	224,399	345,758
Other trading activities	4	19,209	-	19,209
Investment income	5	8,551	-	8,551
Other income		32	-	32
Total Income		<u>149,151</u>	<u>224,399</u>	<u>373,550</u>
Expenditure on:				
Raising funds	6	(27,331)	-	(27,331)
Charitable activities	7	<u>(181,220)</u>	<u>(247,029)</u>	<u>(428,249)</u>
Total Expenditure		<u>(208,551)</u>	<u>(247,029)</u>	<u>(455,580)</u>
Net expenditure		(59,400)	(22,630)	(82,030)
Transfers between funds		<u>(45,000)</u>	<u>45,000</u>	<u>-</u>
Net movement in funds		(104,400)	22,370	(82,030)
Reconciliation of funds				
Total funds brought forward		<u>284,696</u>	<u>31,402</u>	<u>316,098</u>
Total funds carried forward	20	<u>180,296</u>	<u>53,772</u>	<u>234,068</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown is shown in note 20.

World In Need International Limited

(Registration number: 2973200)
Balance Sheet as at 31 March 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	14	98,964	100,368
Current assets			
Stocks	15	300	493
Debtors	16	4,062	3,813
Cash at bank and in hand		<u>103,589</u>	<u>147,517</u>
		107,951	151,823
Creditors: Amounts falling due within one year	17	<u>(14,123)</u>	<u>(18,123)</u>
Net current assets		<u>93,828</u>	<u>133,700</u>
Net assets		<u>192,792</u>	<u>234,068</u>
Funds of the charity:			
Restricted funds		46,174	53,772
Unrestricted income funds			
Unrestricted funds		<u>146,618</u>	<u>180,296</u>
Total funds	20	<u>192,792</u>	<u>234,068</u>

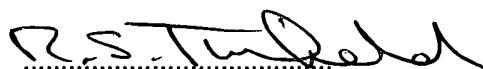
For the financial year ending 31 March 2017 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 15 to 35 were approved by the trustees, and authorised for issue on 6 July 2017 and signed on their behalf by:



R S Thursfield
Chair of Trustees

World In Need International Limited

Notes to the Financial Statements for the Year Ended 31 March 2017

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

World In Need International Limited 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

World In Need International Limited

Notes to the Financial Statements for the Year Ended 31 March 2017 (continued)

2 Accounting policies (continued)

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Gift aid is allocated to unrestricted or restricted funds in line with donor requests.

Other trading activities

Fundraising income is recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of direct costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

World In Need International Limited

Notes to the Financial Statements for the Year Ended 31 March 2017 (continued)

2 Accounting policies (continued)

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	straight line over 45 years
Office equipment	straight line over 5 years
The cost of land included in the balance sheet but not depreciated is £65,763.	

Mixed motive investments

The freehold property is used mainly for the administration purposes of the charity and partly to generate rental income. The trustees are of the opinion that it is impractical to apportion the property between tangible fixed assets and investment property and therefore the whole of the freehold property has been classified as a tangible fixed asset.

World In Need International Limited

Notes to the Financial Statements for the Year Ended 31 March 2017 (continued)

2 Accounting policies (continued)

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

World In Need International Limited

Notes to the Financial Statements for the Year Ended 31 March 2017 (continued)

2 Accounting policies (continued)

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the Charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Hire purchase and finance leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

World In Need International Limited

Notes to the Financial Statements for the Year Ended 31 March 2017 (continued)

2 Accounting policies (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds		Restricted funds	Total 2017	Total 2016
	Designated £	General £	£	£	£
Donations and legacies;					
Donations to major appeals	15,029	41,717	152,298	209,044	231,640
Legacies	-	-	-	-	24,250
Gift aid reclaimed	1,479	29,670	610	31,759	36,968

World In Need International Limited

Notes to the Financial Statements for the Year Ended 31 March 2017 (continued)

3 Income from donations and legacies (continued)

	Unrestricted funds		Restricted funds	Total 2017	Total 2016
	Designated £	General £	£	£	£
Grants, including capital grants; Grants from other charities	-	-	21,200	21,200	52,900
	<u>16,508</u>	<u>71,387</u>	<u>174,108</u>	<u>262,003</u>	<u>345,758</u>

4 Income from other trading activities

	Unrestricted funds		Restricted funds	Total 2017	Total 2016
	General £	£	£	£	£
Trading income; Sales of goods and services	536	64	600	681	
Events income; Other events income	<u>9,360</u>	<u>7,970</u>	<u>17,330</u>	<u>18,528</u>	
	<u>9,896</u>	<u>8,034</u>	<u>17,930</u>	<u>19,209</u>	

5 Investment income

	Unrestricted funds		Total 2017	Total 2016
	Designated £	General £	£	£
Interest receivable and similar income; Interest receivable on bank deposits	-	297	297	261
Income from rents	<u>7,619</u>	<u>1,336</u>	<u>8,955</u>	<u>8,290</u>
	<u>7,619</u>	<u>1,633</u>	<u>9,252</u>	<u>8,551</u>

World In Need International Limited

Notes to the Financial Statements for the Year Ended 31 March 2017 (continued)

6 Expenditure on raising funds

	Direct costs £	Allocated support costs £	Total 2017 £	Total 2016 £
Costs of generating donations and legacies	7,074	14,041	21,115	24,610
Costs of trading activities	<u>3,288</u>	<u>-</u>	<u>3,288</u>	<u>2,721</u>
	<u>10,362</u>	<u>14,041</u>	<u>24,403</u>	<u>27,331</u>

a) Costs of generating donations and legacies

	Unrestricted funds		Total 2017 £	Total 2016 £
	Designated £	General £		
Marketing and publicity	<u>541</u>	<u>6,533</u>	<u>7,074</u>	<u>6,427</u>

b) Costs of trading activities

	Unrestricted funds		Restricted funds £	Total 2017 £	Total 2016 £
	Designated £	General £			
Events and conferences	<u>390</u>	<u>2,398</u>	<u>500</u>	<u>3,288</u>	<u>2,721</u>
	<u>390</u>	<u>2,398</u>	<u>500</u>	<u>3,288</u>	<u>2,721</u>

World In Need International Limited

**Notes to the Financial Statements for the Year Ended 31 March 2017
(continued)**

7 Expenditure on charitable activities

	Unrestricted funds		Restricted funds	Total 2017	Total 2016
	Designated £	General £	£	£	£
Country Support	36,358	28,113	80,588	145,059	236,755
Child Sponsorship	<u>21,441</u>	<u>24,112</u>	<u>116,652</u>	<u>162,205</u>	<u>191,494</u>
	<u>57,799</u>	<u>52,225</u>	<u>197,240</u>	<u>307,264</u>	<u>428,249</u>

	Activity undertaken directly £	Activity support costs £	Total 2017 £	Total 2016 £
Country Support	109,491	35,568	145,059	236,755
Child Sponsorship	<u>122,433</u>	<u>39,772</u>	<u>162,205</u>	<u>191,494</u>
	<u>231,924</u>	<u>75,340</u>	<u>307,264</u>	<u>428,249</u>

World In Need International Limited

Notes to the Financial Statements for the Year Ended 31 March 2017 (continued)

8 Analysis of governance and support costs

Raising funds expenditure

Costs of generating donations and legacies

	Basis of allocation	Total 2017 £	Total 2016 £
Marketing and publicity	A	-	5,450

Charitable activities expenditure

		Unrestricted funds		Total 2017 £	Total 2016 £
	Basis of allocation	Designated £	General £		
Establishment costs	C	-	8,441	8,441	22,010
Finance	C	-	1,424	1,424	1,335
Administration	C	473	10,075	10,548	11,389
		<u>473</u>	<u>19,940</u>	<u>20,413</u>	<u>34,734</u>

Support costs allocated to raising funds

	Basis of allocation	Staff costs £	Total 2017 £	Total 2016 £
Costs of generating donations and legacies	B	14,041	14,041	5,450

World In Need International Limited

Notes to the Financial Statements for the Year Ended 31 March 2017 (continued)

8 Analysis of governance and support costs (continued)

Support costs allocated to charitable activities

		Gover- nance costs £	Finance costs £	Staff costs £	Admini- stration costs £	Premises costs including depreciation £	Total 2017 £	Total 2016 £
Country Support	D	977	672	24,173	4,980	4,766	35,568	53,368
Child Sponsorship	D	<u>1,093</u>	<u>752</u>	<u>27,030</u>	<u>5,568</u>	<u>5,329</u>	<u>39,772</u>	<u>43,165</u>
		<u>2,070</u>	<u>1,424</u>	<u>51,203</u>	<u>10,548</u>	<u>10,095</u>	<u>75,340</u>	<u>96,533</u>

Basis of allocation

Reference	Method of allocation
A	Allocated to the income source generated
B	Allocated in proportion to time spent
C	100% of costs allocated to charitable activities
D	Allocated in proportion to the level of direct costs associated with the activity

Governance costs

	Unrestricted funds	Total 2017 £	Total 2016 £
	General £		
Independent examiner fees			
Examination of the financial statements	1,800	1,800	2,664
Legal fees	<u>270</u>	<u>270</u>	<u>6,496</u>
	<u>2,070</u>	<u>2,070</u>	<u>9,160</u>

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2017 £	2016 £
Operating leases - plant and machinery	1,690	840
Depreciation of fixed assets	<u>1,654</u>	<u>3,069</u>

World In Need International Limited

Notes to the Financial Statements for the Year Ended 31 March 2017 (continued)

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £765 for the year (2016 - £12,218).

11 Staff costs

The aggregate payroll costs were as follows:

	2017 £	2016 £
Staff costs during the year were:		
Wages and salaries	78,657	141,748
Social security costs	2,189	3,143
Pension costs	70	-
	<u>80,916</u>	<u>144,891</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2017 No	2016 No
Charitable purposes	5	5
Raising funds	1	2
	<u>6</u>	<u>7</u>

1 (2016 - 0) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £70 (2016 - £Nil).

During the year, the charity made redundancy and/or termination payments which totalled £Nil (2016 - £57,600).

Ex-gratia termination payments to former employees are made when the trustees believe it is appropriate to do so. The ex-gratia payments have been made out of Income from Donations and Legacies already received when the payment was made.

World In Need International Limited

Notes to the Financial Statements for the Year Ended 31 March 2017 (continued)

11 Staff costs (continued)

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £41,829 (2016 - £42,248).

The chief executive officer, as the highest paid member of staff, received benefits totalling £31,173 (2016 - £31,643).

12 Independent examiner's remuneration

	2017 £	2016 £
Examination of the financial statements	<u>1,800</u>	<u>2,664</u>

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Land and buildings £	Computer equipment £	Total £
Cost			
At 1 April 2016	105,768	13,942	119,710
Additions	<u>-</u>	<u>250</u>	<u>250</u>
At 31 March 2017	<u>105,768</u>	<u>14,192</u>	<u>119,960</u>
Depreciation			
At 1 April 2016	8,556	10,786	19,342
Charge for the year	<u>889</u>	<u>765</u>	<u>1,654</u>
At 31 March 2017	<u>9,445</u>	<u>11,551</u>	<u>20,996</u>
Net book value			
At 31 March 2017	<u>96,323</u>	<u>2,641</u>	<u>98,964</u>
At 31 March 2016	<u>97,212</u>	<u>3,156</u>	<u>100,368</u>

World In Need International Limited

Notes to the Financial Statements for the Year Ended 31 March 2017 (continued)

15 Stock

	2017 £	2016 £
Stocks	<u>300</u>	<u>493</u>

16 Debtors

	2017 £	2016 £
Prepayments	570	372
Other debtors	<u>3,492</u>	<u>3,441</u>
	<u>4,062</u>	<u>3,813</u>

17 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	313	352
Other taxation and social security	1,674	1,054
Other creditors	9,760	13,890
Accruals	<u>2,376</u>	<u>2,827</u>
	<u>14,123</u>	<u>18,123</u>

18 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2017 £	2016 £
Other		
Within one year	720	1,000
Between one and five years	<u>2,880</u>	<u>-</u>
	<u>3,600</u>	<u>1,000</u>

World In Need International Limited

Notes to the Financial Statements for the Year Ended 31 March 2017 (continued)

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £70 (2016 - £Nil).

20 Funds

	Balance at 1 April 2016 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2017 £
Unrestricted funds					
<i>General</i>					
General	6,939	83,033	(75,133)	(14,650)	189
<i>Designated</i>					
Fixed Asset Fund	100,368	-	(1,654)	250	98,964
Overhead Provision Fund	30,000	-	-	-	30,000
David Shamiri Fund	21	23,148	(44,069)	20,900	-
Legacies	42,968	2,068	(13,071)	(14,500)	17,465
	<u>173,357</u>	<u>25,216</u>	<u>(58,794)</u>	<u>6,650</u>	<u>146,429</u>
Total Unrestricted funds	<u>180,296</u>	<u>108,249</u>	<u>(133,927)</u>	<u>(8,000)</u>	<u>146,618</u>
Restricted funds					
Afghanistan	4,568	7,567	(7,799)	3,000	7,336
Azerbaijan	1,500	-	(1,500)	-	-
Bangladesh	2,100	7,507	(7,957)	-	1,650
Child Sponsorship	4,846	112,474	(112,680)	(1,032)	3,608
Congo	337	1,537	(1,868)	41	47
Ethiopia	1,218	1,337	(2,208)	-	347
Feeding Programme	-	3,001	(3,001)	-	-
India	-	1,239	(1,089)	(135)	15
Jordan	2,436	2,496	(3,536)	516	1,912
Kenya	129	20,704	(7,916)	-	12,917
Kurdistan	2,050	4,551	(6,601)	516	516
Nigeria	1,159	5,256	(5,098)	-	1,317

World In Need International Limited

Notes to the Financial Statements for the Year Ended 31 March 2017 (continued)

20 Funds (continued)

	Balance at 1 April 2016 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2017 £
Northern Uganda	11,290	7,028	(9,228)	-	9,090
Pakistan	1,512	1,440	(1,304)	-	1,648
Philippines	-	1,602	(1,602)	-	-
Sierra Leone	225	951	(1,306)	135	5
Thailand	5,000	-	(1,500)	-	3,500
Turkey	28	-	(28)	-	-
Uganda	5,639	792	(5,792)	-	639
UK Fundraising	1,779	1,415	(2,650)	(41)	503
UK Miscellaneous	7,956	1,245	(13,077)	5,000	1,124
Total restricted funds	53,772	182,142	(197,740)	8,000	46,174
Total funds	234,068	290,391	(331,667)	-	192,792
	Balance at 1 April 2015 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2016 £
Unrestricted funds					
<i>General</i>					
General	4,089	99,718	(84,424)	(12,444)	6,939
<i>Designated</i>					
Fixed Asset Fund	100,834	-	(3,069)	2,603	100,368
Overhead Provision Fund	20,000	-	-	10,000	30,000
David Shamiri Fund	18	25,183	(42,380)	17,200	21
Legacies	159,755	24,250	(78,678)	(62,359)	42,968
	280,607	49,433	(124,127)	(32,556)	173,357
Total unrestricted funds	284,696	149,151	(208,551)	(45,000)	180,296
Restricted funds					
Afghanistan	3,324	8,404	(8,160)	1,000	4,568
Azerbaijan	87	1,538	(125)	-	1,500
Bangladesh	-	11,128	(11,128)	2,100	2,100
Child Sponsorship	9,984	116,560	(121,698)	-	4,846

World In Need International Limited

Notes to the Financial Statements for the Year Ended 31 March 2017 (continued)

20 Funds (continued)

	Balance at 1 April 2015 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2016 £
Congo	-	4,729	(4,392)	-	337
Ethiopia	633	1,604	(1,719)	700	1,218
Feeding Programme	-	1,993	(1,993)	-	-
India	-	13,273	(23,273)	10,000	-
Jordan	2,325	11,305	(12,194)	1,000	2,436
Kenya	-	12,193	(12,864)	800	129
Kurdistan	-	4,425	(2,375)	-	2,050
Nigeria	331	5,760	(4,932)	-	1,159
Northern Uganda	775	18,925	(8,410)	-	11,290
Pakistan	2,915	1,153	(3,556)	1,000	1,512
Philippines	50	1,483	(5,533)	4,000	-
R George Support	1,067	800	(1,867)	-	-
Sierra Leone	226	753	(2,573)	1,819	225
Thailand	-	-	-	5,000	5,000
Turkey	41	391	(404)	-	28
Uganda	477	6,744	(15,782)	14,200	5,639
UK Fundraising	438	1,061	(1,920)	2,200	1,779
UK Miscellaneous	8,729	177	(2,131)	1,181	7,956
Total restricted funds	<u>31,402</u>	<u>224,399</u>	<u>(247,029)</u>	<u>45,000</u>	<u>53,772</u>
Total funds	<u>316,098</u>	<u>373,550</u>	<u>(455,580)</u>	<u>-</u>	<u>234,068</u>

Transfers between funds have been made when the trustees have made decision to allocate unrestricted or designated funds to restricted or designated funds to fulfill the charity's objectives.

World In Need International Limited

Notes to the Financial Statements for the Year Ended 31 March 2017 (continued)

20 Funds (continued)

Purposes of restricted funds

Country support - general gifts restricted to that field

Child sponsorship - support for children

Feeding programme - to feed children at our schools

UK fundraising - fundraising in the UK for emergency needs anywhere

UK miscellaneous - specific gifts for UK needs

Purposes of designated funds

Fixed asset fund - relates to the tangible fixed assets as they are not free available reserves

Europe-UK overhead provision - a fund of £30,000 set aside to cover any emergency overhead costs

Legacies - substantial legacies are set aside until the trustees determine how they should be spent

21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General £	Designated £	£	£
Tangible fixed assets	-	98,964	-	98,964
Current assets	4,552	47,465	55,934	107,951
Current liabilities	(4,363)	-	(9,760)	(14,123)
Total net assets	<u>189</u>	<u>146,429</u>	<u>46,174</u>	<u>192,792</u>

22 Related party transactions

During the year the charity made the following related party transactions:

Key management personnel

During the year donations without any conditions totalling £872 (2016: £1,223) were received from key management personnel. At the balance sheet date the amount due from Key management personnel was £842 (2016 - £842).