

ANNUAL REPORT



26TH REPORT AND ACCOUNTS FOR YEAR ENDED 31 MARCH 2016

HEART TO GOD HAND TO MAN

MISSION STATEMENT

International Headquarters exists to support the General as he/she leads The Salvation Army to accomplish its God-given worldwide mission to **PREACH THE GOSPEL** of Jesus Christ and **MEET HUMAN NEEDS** in his name **WITHOUT DISCRIMINATION**

THE SALVATION ARMY INTERNATIONAL HEADQUARTERS

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THE SALVATION ARMY INTERNATIONAL TRUST

TRUSTEE'S REPORT

The Trustee is pleased to present the annual report for The Salvation Army International Trust for the year ended 31 March 2016.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The General, acting under powers contained in The Salvation Army Act 1980, established The Salvation Army International Trust to further the worldwide work of The Salvation Army. The Salvation Army International Trustee Company (SAITCo), a company limited by guarantee, was formed and appointed as the ordinary Trustee of the Trust. The directors of the Trustee Company are thus effectively the charity's trustees.

THE SALVATION ARMY INTERNATIONAL TRUST

Registered Charity No 1000566 Trust Settlement Deed dated 21 September 1990

THE SALVATION ARMY INTERNATIONAL TRUSTEE COMPANY – ORDINARY TRUSTEE

Company Registration No 2538134

The General of The Salvation Army, as founder of the Trust, specifies the qualifying offices and the experts for SAITCo. Both the qualifying offices' holders and the experts make application for membership of SAITCo with consent to become directors and are accepted by the Board of Directors of the Trustee Company.

All new directors follow teaching modules prepared specifically for The Salvation Army on its constitution and the duties and responsibilities of directors. In addition individual directors follow external courses.

DIRECTORS

Commissioner Birgitte Brekke-Clifton SRN from 1 March 2013 **Commissioner William Cochrane** from 1 June 2009 **Commissioner Gillian Downer** from 1 June 2013

Commissioner Merle Heatwole from 2 November 2015 Commissioner Lalzamlova BA from 1 April 2013

Commissioner Ioash Malabi from 1 January 2013 Commissioner Brian Peddle from 1 September 2014

Commissioner William Roberts BS, MA from 1 October 2013 to 31 October 2015

Commissioner Charles Swansbury BA, MBA from 1 June 2014 **Commissioner John Wainwright** from 1 May 2013 Dr Matthew Carpenter BA, MBA, DBA, MCMI from 1 July 2014

Ms Elizabeth Edwards BSc (Hons), FRICS from 1 May 2013

Mr David P. Kidd MA, MPhil, ASIP from 1 January 2007 to 31 December 2015

Mr Peter King Solicitor, MA from 1 May 2013 **Mr Robert Lister** from 1 January 2016 Mr David A. Mayes from 1 May 2013

PRINCIPAL OFFICERS

Commissioner John Wainwright Managing Director Dr Matthew Carpenter BA, MBA, DBA, MCMI **Company Secretary Miss Karen Dare Chief Accountant**

BANKERS

London EC4N 4TR

HSBC Bank plc Reliance Bank Limited National Westminster Bank Faith House, 23-24 Lovat Lane 38 Strand 60 Queen Victoria Street

SOLICITORS

Slaughter and May 1 Bunhill Row **London EC1Y 8YY**

AUDITORS

London EC3R 8EB

BDO LLP 2 City Place, Beehive Ring Road Gatwick, West Sussex RH6 0PA

INVESTMENT MANAGER

Sarasin & Partners LLP Juxon House 100 St Paul's Churchyard London EC4M 8BU

London WC2H 5JB

The Salvation Army International Trust exists to further the work of The Salvation Army, which is to advance the Christian religion and meet human need as and where it occurs throughout the world, and support the work of International Headquarters (IHQ). IHQ is responsible for coordinating the international work and overseeing strategy.

In each country The Salvation Army is set up as a separate legal entity and The Salvation Army International Trust works with and through these entities.

RELATED PARTIES

The Salvation Army Retired Officers Allowance Scheme Registered Charity 1153681 Declaration of Trust dated 13 December 2012

The Salvation Army Retired Officers Allowance Scheme is a separately registered charity that is administered by SAITCo as the trustee.

The objects of The Salvation Army Retired Officers Allowance Scheme are to relieve the poverty of retired officers and the financial hardship amongst elderly retired officers of The Salvation Army anywhere in the world.

The Salvation Army in the United Kingdom and the Republic of Ireland

The work of The Salvation Army in the United Kingdom and the Republic of Ireland is directed by the United Kingdom Territory with the Republic of Ireland, with resources provided through Trusts administered by The Salvation Army Trustee Company. The two principal Trusts of this territory are The Salvation Army Trust and The Salvation Army Social Work Trust.

Reliance Bank Limited

The banking company, Reliance Bank Limited, in which The Salvation Army International Trust holds a 51% interest, is shown as a Joint Venture with The Salvation Army Trust (UK Territory), holding a 49% interest:

The Salvation Army International Trust 51% The Salvation Army Trust 49%



Reliance Bank Limited provides banking facilities to The Salvation Army and the general public. During the present reported financial year 75% of the net taxable profits have been donated to support equally the mission of the Army internationally (The Salvation Army International Trust) and in the United Kingdom (The Salvation Army Trusts).

The Salvation Army International Trust does not control the company with a Nominations Committee comprising Non-Executive Directors of the Bank recommending the appointment of Bank Directors to the board. The investment in the Joint Venture by The Salvation Army International Trust is shown at cost, and the donated income received is included under Incoming Resources in the Statement of Financial Activities.

Reliance Bank, in common with all banks, faces a number of risks such as credit risk, interest rate risk, risk arising from holding foreign currencies, market risk and operational risk. Policies are in place to ensure that Reliance Bank's exposure to these risks is monitored and controlled

GOVERNANCE

The Salvation Army International Trust has a strong corporate committee structure, which continues to supervise all operations of the Trust. The Trustee Company Board of Directors, including four Non-Executive Directors, delegates day-to-day financial management decisions to the International Finance Council and the International Business Board within clearly defined parameters. The terms



of reference for subsidiary boards and the minutes of all meetings of these boards are reviewed by the Directors on a regular basis.

A well-established and effective Internal Audit Department carries out a cycle of reviews of the systems in operation within IHQ and in all countries where The Salvation Army is working and a sound framework of internal controls and strong financial management systems are in place, supported by a manual of International Financial and Accounting Standards for The Salvation Army issued from IHQ.

An Audit Committee meets on a quarterly basis, chaired by a Non-Executive Director of SAITCo, and comprises a minimum of four members none of whom hold executive responsibility for management of the Trust. The Committee holds delegated responsibility on behalf of SAITCo for continual review of the financial management and internal controls of the Trust and holds a direct line of communication to the external auditor.

inflationary adjustment with reference to the Consumer Price Index and the financial position of the Trust.

Further remuneration disclosures for the Trust for this reporting period are shown within Note 13 to the Accounts.

MODERN SLAVERY ACT

The Salvation Army is very active in bringing practical assistance to those whose lives have been affected by the evil of modern slavery and as such is sensitive to the danger of inadvertently finding itself falling short of its own beliefs and standards in this regard as well as the standards set out in the UK Government's Modern Slavery Act 2015. The Modern Slavery Act 2015 compliance statement for SAITCo can be accessed at http://www.salvationarmy.org/ihq/ modernslaveryact2015 and provides details of the variety of measures undertaken by the Trustee to avoid and reduce the risk of inadvertently supporting modern slavery in any way.

REMUNERATION

The Trustee is committed to ensuring a proper balance between paying staff to attract and retain the best people for the job and careful management of charitable funds.

Management remuneration policies and practices within the Trust are reviewed periodically by SAITCo with day-to-day decisions delegated to the Employee Review Board and Job Grading Panel within clearly defined parameters.

Posts are graded between evenly distributed salary points with the highest point in a salary band approximately 10% higher that the lowest point, though this can vary depending on the nature of the post. The median of the band is the 'market average' salary for this type of post as identified through benchmarking to comparable roles in other organisations. New staff members are usually appointed at the lower to median end of the band, depending on experience. Post holders can progress up to the next salary point within their band, subject to satisfactory completion of a performance appraisal.

Cost of living increases are also awarded periodically to all staff by SAITCo with an assessment made within the annual budget setting process to determine any proposed



OBJECTIVES AND ACTIVITIES

Public Benefit

The charity is operating for the public benefit and in keeping with the organisation's mission statement. In setting and reviewing the Trust's aims and objectives and planning future activities, the Trustee pays due regard to the guidance issued by the Charity Commission on public benefit. The main activities of the charity are:

- To continue the advancement of the Christian religion through evangelistic outreach
- To continue to provide financial assistance to The Salvation Army where needed
- To provide effective leadership and share knowledge and expertise by the strategic deployment of personnel
- To respond to and help meet the needs arising from major crises
- To strengthen The Salvation Army's capacity to support poor and marginalised people who need access to quality primary health care services as close to the family as possible
- To take action to combat the massive and growing evil of sexual trafficking and to create awareness of social injustice in the world.

Specific aims for each of the main activities of the Trust during the reporting period are outlined in the following section. The activities of the charity are rendered without discrimination and for the benefit of all people in need.

THE ACTIVITIES OF THE CHARITY

ARE RENDERED

WITHOUT DISCRIMINATION

AND FOR THE BENEFIT OF

ALL PEOPLE IN NEED





ACHIEVEMENTS AND PERFORMANCE

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- Assistance to Salvation Army Territories p16
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- Fighting against sexual trafficking and for social justice p30



To continue the advancement of the Christian religion through evangelistic outreach.

Specific Aims

World Mission objectives for the year included organisation of an international gathering of Salvationists and friends to celebrate The Salvation Army's 150th anniversary, promotion of closer international understanding and relationships through face-to-face meetings and online links and for The General and other international leaders to visit Salvationists around the world providing opportunities for increased publicity and offering encouragement and challenge.

Delegates from 126 countries share in worship at the Boundless Congress in London, UK

Achievements

The main event to mark The Salvation Army's 150th anniversary was an international congress, held from 1-5 July 2015 at London's O2 venue, only a few miles from the East End street in which the movement began in 1865. The congress had the official theme Boundless – the Whole World Redeeming (based on a line from a song written by The Salvation Army's Founder, William Booth) but became known by most people as the Boundless congress.

The congress was attended by delegates from all 126 countries in which The Salvation Army was then officially at work. It was The Salvation Army's ninth international congress, but the first to be held in London for 25 years representing a significant expression of Christian faith within the city. At The O2, the congress made use of seven 'performance' venues of varying sizes – the O2 arena, a 'Boundless Theatre' that was constructed specially for the event, Indigo at The O2, Building Six and three screens at Cineworld. More than 100,000 tickets were sold across the venues over the five days of the event, and staff at The O2 told the congress team that Boundless was the second-





More than 2.000 Salvationists and friends march down The Mall in London, UK to conclude the International Congress

largest event to take place at the venue – behind only the London 2012 Olympic Games. The whole of the venue was taken over by The Salvation Army for the congress week, with billboard posters, enormous banners, funfair-style cartoon boards and even the escalators from the Tube station carrying information and illustrations that made it clear to Salvationists, friends and members of the public that something special was taking place.

More than 1,200 delegates were sponsored to attend the congress, with tickets, accommodation, food and travel provided through a fund set up at IHQ. The meals provided to sponsored delegates - 17,500 - would be enough to feed one person for around 16 years. Sponsored delegates were looked after by 92 volunteers known as 'Boundless Buddies', staying in accommodation at seven university campuses. The Boundless Buddies were part of a volunteer workforce of 300 that served for more than 10.000 hours. When not

participating in meetings, the thousands of delegates spent time meeting people from around the world, forming new and lasting friendships. At the conclusion of the congress, around 2,000 Salvationists and friends participated in a march of witness along The Mall, ending with a salute taken by international leaders General André Cox and Commissioner Silvia Cox in front of Buckingham Palace. Royal Parks officials estimate that the march was watched by more than 30,000 people, representing a significant Christian witness in the heart of the UK capital.

The Boundless congress was the first to take full advantage of the Internet, meaning that benefits were felt way beyond London. Online streaming of meetings was watched by people from 157 countries, including more than 30 that have no Salvation Army presence, such as Cyprus, Kazakhstan, Somalia and Saudi Arabia. The www.boundless2015.org website attracted more than half a million page views – a

THE SOCIAL MEDIA RESPONSE WAS PHENOMENAL,

WITH THE CUMULATIVE REACH FOR #BOUNDLESS2015 **EXCEEDING 16.8 MILLION ACCOUNTS**

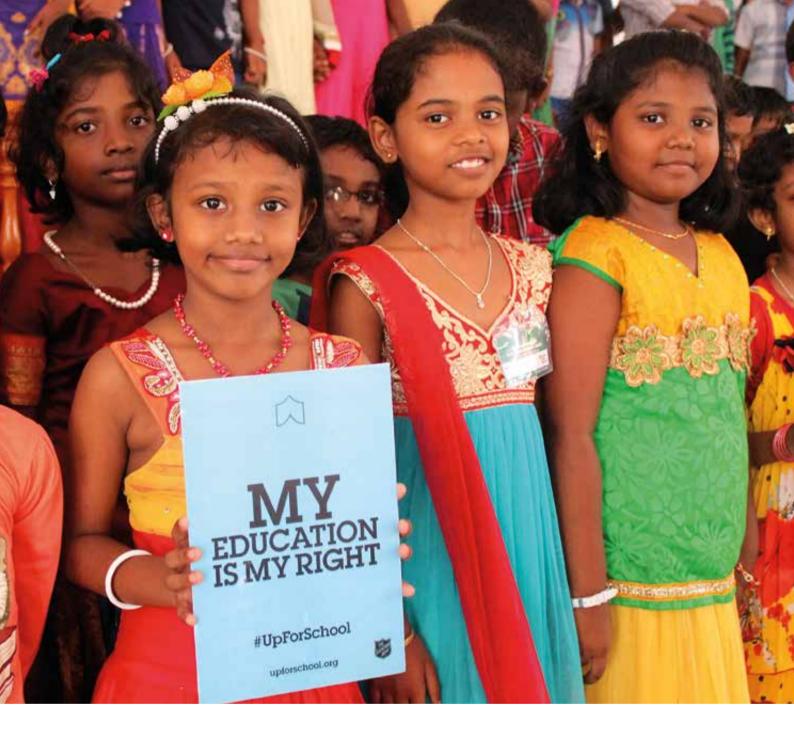


Gordon Brown receives more than 70,000 signatures collected by The Salvation Army from Sharleen Lucero and Lieut-Colonel Dean Pallant in New York, USA

quarter of a million heading straight for the live blog. Thousands of contributions from Boundless delegates and those watching from home were incorporated into the coverage. Scores used the website to record that they had committed their lives to Jesus, rededicated themselves to God or responded to a call to Salvation Army officership. The social media response to the live stream, and to other online material made available through the boundless 2015. org website and on Facebook and Twitter, would suggest that these responses were only the tip of a large iceberg. The social media response was phenomenal, with the cumulative reach for #Boundless2015 exceeding 16.8 million accounts - ensuring that Boundless was a truly international congress. Dedicated pre- and post-meeting online content was also provided by a USA Western Territory crew from SAVN.tv.

Beyond the congress, The Salvation Army further emphasised its online presence by collecting more than 70,000 signatures as part of the #UpForSchool movement that gathered international support for education to present to the United Nations (UN). During the September 2015 UN General Assembly in New York, USA, UN Global Education Envoy Dr Gordon Brown, former Prime Minister of the UK, presented Dr Ban Ki-moon with 10 million #UpForSchool signatures, calling for education to be made available to all.

Almost every Salvation Army territory helped collect signatures for the petition. Signatories ranged from General André Cox and employees/officers at IHQ through to staff



and students at Salvation Army schools in India and across Africa. The Salvation Army's contribution was recognised during a celebration in New York Town Hall - just off Times Square – where more than 1,000 young people, campaigners, celebrities and leaders gathered to support the demand to world leaders to recognise the right of every child to get an education – no matter who they are or where they were born.

Throughout the year, General André Cox and Commissioner Silvia Cox continued to visit Salvation Army territories around the world, bringing encouragement and challenge to many thousands of Salvationists and friends. As part of the Hong Kong and Macau Command's celebration of 100 years of ministry to Chinese people, the international leaders spent six significant days in mainland China.

The children at Booth Tucker Memorial Hall are #UpForSchool, signing the petition to show they support education for all

At the invitation of the China National Christian Council, The General and Commissioner Cox – supported by command leaders Lieut-Colonels Ian and Wendy Swan – held meetings with Shanghai Christian Council, Beijing Christian Council and the State Administration for Religious Affairs of the People's Republic of China. Each council affirmed The Salvation Army's historic and present contributions and roles within the Body of Christ in China, with particular appreciation for its practical expressions of Christian faith within communities. At the invitation of Senior Pastor Liu Cuimin, from the Chong Wen Men Church of Beijing, the



General preached holiness messages in two separate services – each attended by more than 1,000 people.

The significance of the historic celebrations was brought home for the General when he and Commissioner Cox visited the last known surviving Salvation Army officer to have been commissioned in mainland China. Lieutenant Li Yao Wen, now 97 years old, spoke passionately of his love for the Army and proudly showed the General a photo of himself in full uniform at his commissioning as an officer.

Key Statistics

- More than 100,000 tickets sold for the Boundless congress across five days with delegates attending from 126 countries and including more than 1,200 sponsored delegates.
- Online streaming of Boundless congress main sessions watched in 157 countries while #Boundless2015 hashtag reach exceeded 16.8 million accounts.

The General and Commissioner Cox with Lieutenant Li Yao Wen in China

The General preaches to more than 2,000 people in Beijing as The Salvation Army celebrates one hundred years of ministry to Chinese people.

Future Plans

January 2017 will see the start of a year in which 'Mobilisation' will be a keyword. Under the theme The Whole World Mobilising, Salvationists around the world will be encouraged and resourced to forge ever-stronger community-fulfilling needs and taking Christ to the people. In the words of General Cox, 'an Army confined to barracks does not make sense. We were born to be mobilised, to bring change and transformation.'.



To continue to provide financial assistance to The Salvation Army where needed.

Specific Aims

International Project and Development Services (IPDS) based at IHQ aim to support - financially and technically community development projects and programmes across the world. Throughout the year IPDS sought to encourage strategic planning, self-assessment and faith-based facilitation, and come alongside communities to deliver long-lasting change.

Achievements

More than 650 project proposals were approved at IHQ during 2015/16 for implementation worldwide to support communities. IPDS continued to work with territories in processes of harmonisation (to streamline the administrative processes required for projects) and capacity building. A review of child sponsorship and development of communitybased disaster preparedness commenced and is ongoing. Some examples of this work are as follows:

HAITI: With approximately 59 per cent of its current population living on less than US\$2 per day, Haiti has consistently ranked as the poorest country in the western hemisphere for more than a decade. However, there are signs of community-led change emerging across Haiti in the form of Community Action Teams (CATs) which bring together local people to consider their needs and develop interventions based on their resources, with additional support from seed funds provided by The Salvation Army. In Luly, a small coastal community about 62 kilometres north of Port-au-Prince, 90 per cent of the community

make their living from the local fishing industry. The local CAT has invested in new fishing traps and boats which will be rented by fishermen who do not have boats of their own. At the same time as enabling fisherman to engage in trade to improve their own incomes, this intervention will also generate ongoing funds to feed into future CAT projects in Luly.

CHINA: Gutuo village in central China is more than 2,500 metres above sea level. The terrain is mountainous and communities living in these areas are amongst the poorest in the country, having limited access to government facilities and no running water. Women from the village spend much of the day carrying water for cooking and washing from a small spring almost a kilometre up the valley. To add to the village's water crisis, there is little rainfall in the region for seven months of the year. The Salvation Army worked with the community to build a gravity-fed water distribution system. Water is now piped directly from the source to a distribution storage tank near the village, where it is fed into people's homes. Women no longer have to carry water on their backs for hours a day and the community now maintains the water supply which not only provides clean water to homes but also ensures that it is stored safely during the dry months.

HONG KONG: Seeking to build capacity in communitybased disaster preparedness, a group of global practitioners in emergency response and community development met together in Hong Kong. Representing many Salvation Army territories, the group was able to discuss how The Salvation Army can achieve mainstreaming disaster risk reduction (DRR) in all of its work. The aim of these DRR activities would be working with communities to be alert for disasters, preparing better to respond to them and mitigating the negative effects of that risk of disaster altogether. The group considered several ideas including swimming lessons for children in flood-prone areas, planting crops to stop drought or flooding and using the existing Salvation Army church presence to spread positive messages of peace in conflictprone areas. The group edited a resource pack to DRR that IPDS developed and will now be shared across the world.

THROUGHOUT THE YEAR IPDS SOUGHT TO **ENCOURAGE ... AND COME ALONGSIDE COMMUNITIES** TO DELIVER LONG-LASTING CHANGE



CAT members with their new fishing traps in Haiti, which they pay for in small, manageable instalments



Ms Qubizuoqi from Gutuo, China, shows how she used to carry water before pipes were installed at her home

It includes a guide, tools to engage communities and measure progress, case studies from around the world, resources from other organisations and a film of the Salvation Army's DRR work in Bangladesh.

AFRICA: After five years of implementation, the all-Africa project of 'capacity building and development through faith-based facilitation' was brought to a close in 2015. The strategic planning tool Faith-Based Facilitation (FBF) will continue to be strengthened as a way of working across Africa. Described as 'pockets of excellence' in the evaluation, several territories were able to speak of community transformation through using FBF. In Zambia, a corps (church) used the process to revitalise the engagement of its community in the church, providing the following anonymised feedback: 'Decision-making in the corps is

much more consultative and there is a visible willingness by members to participate in determining direction for the corps' ministry. Corps members are much more engaged in happenings. In the past, many members would remain silent even in the face of visible corps underperformance and leadership shortcomings. Arising from this rebalancing, the corps has established a community fund with a monthly allocation towards various community engagements. Alongside this, the corps has seen visible improvements in the ownership of its development agenda, an enhanced accountability and transparency in decisions and use of resources".

Key Statistics

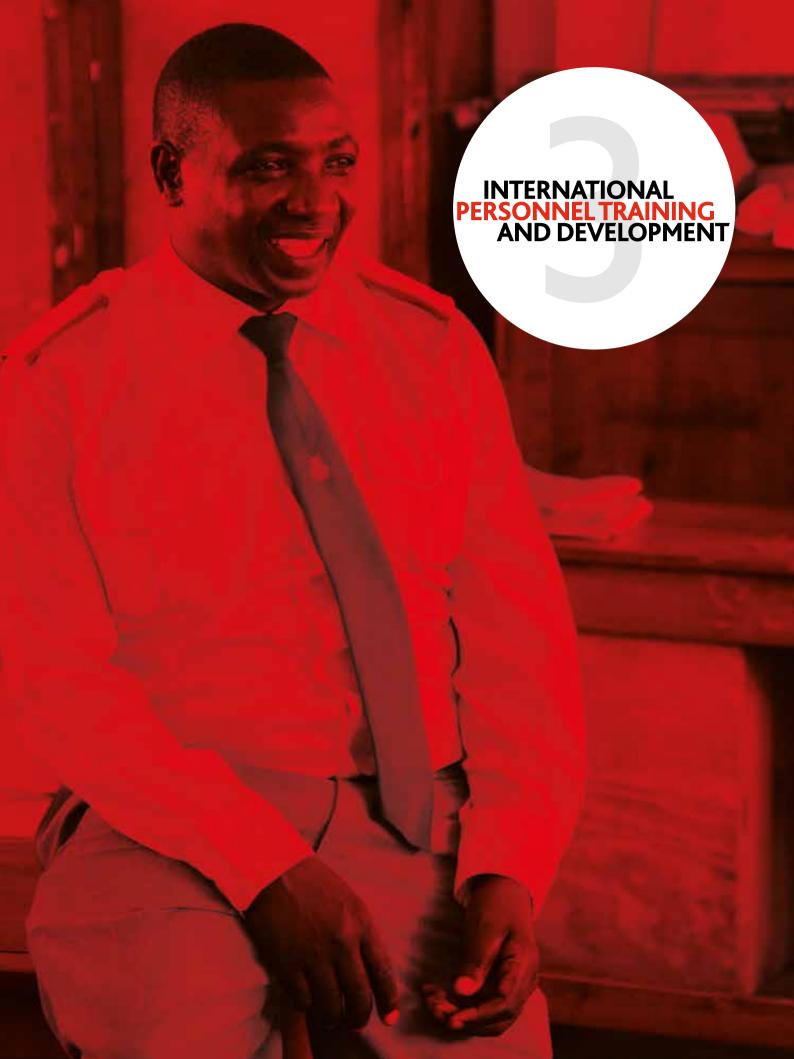
- The trust paid grants and donations to Salvation Army territories in support of overseas work totalling £22.47 million during the year (see Note 10 in the Accounts).
- 658 project proposals were approved at IHQ during 2015/16 for implementation worldwide to support communities.

Delegate discussion at a faith-based facilitation workshop in Zambia



Future Plans

In the short-term, IPDS will seek to finalise and distribute sponsorship guidelines, develop a new database to improve system management, follow up and mentor DRR and FBF work and engage with the International Aid Transparency Initiative. Long-term objectives are to: strengthen capacity in corps, projects and IHQ in order to deliver sustainable long-term positive change; encourage a move from individual child sponsorship towards group and community child support; and continue to enable greater financial independence in territories.



To provide effective leadership and share knowledge and expertise through the strategic deployment of personnel.

Specific Aims

International personnel training and development objectives for 2015/16 included conducting orientation training for new chief secretaries and those in leadership of commands, supporting training colleges throughout the world as they train officer cadets for culturally relevant ministry in their context, providing a Connections site for training principals to share resources internationally, and working with a multidisciplinary group to examine Accountability in all aspects of Salvation Army life.

Achievements

Each training college submits details of its training plan and new initiatives for IHQ to comment upon. Some of these colleges are resource rich and have access to immense knowledge through the most modern technologies. Other colleges are resource poor and have little or no access to the Internet. A 'Connections site' has been established this year as a sharing ground for training principals. This is an Internet database facility available to training principals around the world with the intention of sharing between those who need

International leaders welcome delegates to leadership orientation training at IHQ



access to information and those who already have detailed course materials. Still in its infancy, it is hoped this resource will become an effective means of mutual support.

The process by which information about all Salvation Army officers (the International Personnel System) is kept has been updated this year with the aim of more effectively aiding the deployment of officers around the world.

Chief secretaries and territorial secretaries for women's ministries and those in similar positions in commands, attend an orientation week at IHQ and receive finance training, teaching in legal matters, and guidance in child protection and dealing with the discipline of officers. They are given a broader understanding of the worldwide Salvation Army and how IHQ processes work in conjunction with each territory. This opportunity to share with Salvation Army leaders is greatly appreciated and gives invaluable understanding to wider Army issues. The orientation course runs five times a year.

A 'CONNECTIONS SITE' HAS BEEN ESTABLISHED THIS YEAR AS A **SHARING GROUND** FOR TRAINING PRINCIPALS

Key Statistics

- Reports from 22 of the 31 Salvation Army training colleges around the world were reviewed and evaluated at IHQ during 2015/16.
- Twenty-nine chief secretaries, general secretaries and territorial secretaries for women's ministries received orientation training at IHQ during the year.

Future Plans

The subject of accountability has recently received particular emphasis at IHQ in an attempt to assess and improve the effectiveness of operational activity. The Administration Department at IHQ will continue to work with a multidisciplinary group to look at ways to share best practice throughout the world and build capacity for personnel training and development as new processes are put in place.



To respond and help meet the needs arising from major crises.

Specific Aims

The International Emergency Services (IES) team based at IHQ aims to focus not only on large-scale disasters which draw wide media interest but also upon the needs of families impacted by long-term and often forgotten crises.

Achievements

The IES team offers services based upon a strong conviction that all those affected by disasters and conflicts have the right to life, dignity and humanitarian assistance. Among the variety of programmes offered, the following are but a few examples:

VANUATU: Following the destruction brought by Cyclone Pam in March 2015, IES commenced a programme of response which lasted six months, with a shelter construction project continuing into 2016. With widespread damage affecting approximately 166,600 people (more than half the population) a varied programme was put in place to meet immediate and longer-term needs. This included the restoration of water supplies, rebuilding and repairing homes, rebuilding school sanitation facilities, seeds for food crops, a food for fees project, providing boats to re-establish livelihoods for fishing communities and rebuilding school kindergarten facilities. Around 8,400 people were assisted in their recovery from the effects of the cyclone.

Teams of international personnel were deployed to implement the various projects before handing over to The Salvation Army's Australia Eastern Territory to monitor the completion of a construction programme of the kindergarten and some remaining houses.

> Transportation of relief supplies in the wake of Cyclone Pam, Vanuatu



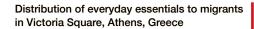


NEPAL: In April and May 2015 Nepal suffered two major earthquakes measuring 7.8 and 7.3 respectively on the Richter scale. Loss of life was reported at more than 8,700 with 2.8 million people affected, 864,000 of those in hard to reach areas. More than half a million homes were destroyed and some 280,000 damaged. Nearly 25,000 classrooms destroyed and a further 10,000 damaged. IES responded to support the small Salvation Army presence in Nepal. Teams of experienced colleagues from Pakistan, USA, New Zealand, Australia and South Africa were deployed to provide initial supplies of food and water, tents and tarpaulins to those who had lost their homes in the Kathmandu valley. Reaching villages high up in the mountainous areas was a challenge overcome by developing partnerships with other non-governmental organisations (NGOs) who assisted with transportation resources, such as helicopters.

In order to support people in the Kathmandu area who had been displaced from their homes, local authorities sought further help and The Salvation Army was eventually responsible for the management of eight camps, ensuring the supply of resources to meet the needs of those unable to return to their homes for several weeks. With the destruction Community assistance for food distribution to earthquake victims in Nepal

and damage of so many educational establishments, it was important to facilitate the return to school of children and temporary learning centres were built to assist communities in this. Materials for the reconstruction of homes were also provided to support affected people, giving some protection and security as they began to rebuild their lives. Fifteen projects were implemented, benefitting approximately 84,000 people.

Building local partnerships was a key element of The Salvation Army's response to those affected by the earthquakes, utilising local knowledge and skills to enhance provisions in both urban and rural settings. This, along with support from IES and the worldwide Salvation Army, helped to strengthen local capacity to deliver much-needed emergency relief and recovery assistance during the early months following the earthquakes. As the programme moves into the long-term recovery and rehabilitation phase,





BUILDING LOCAL PARTNERSHIPS
WAS A KEY ELEMENT OF THE
SALVATION ARMY'S RESPONSE
TO THOSE AFFECTED BY THE
EARTHQUAKES

an additional team has been put in place to provide support for the rebuilding of community resources and to manage the longer-term projects. This demonstrates an ongoing commitment to those affected as they recover from the disaster, regaining a life with dignity and moving forward with hope for the future.

EUROPEAN REFUGEE CRISIS: 2015 saw increasing numbers of people making the journey to Europe in the hope of realising a safer and better life. As part of an emergency response to this developing situation, IES supported The Salvation Army in Greece and Italy with programmes to provide assistance to those arriving and transiting through the area. Initial projects provided basic food and hygiene supplies in Athens and subsequent projects are providing a day centre where food, clothing and hygiene supplies are provided. Access to the Internet and communication facilities was also provided, as well as factual information to assist people during their stay in the area.

A project to supply people who waited at the northern border with raincoats and sleeping mats was also approved, and a warehouse was set up to manage the flow of donated clothing and other non-food items as they were received, sorted and distributed to the migrants in the Athens area.

In Italy financial support was given to provide supported accommodation in two residential settings as well as some small community-based social activities. As Germany experienced a huge influx of people into the country, The Salvation Army stepped in to provide programmes in various locations. As well as some refreshment-based programmes for those waiting to access registration offices and develop

fellowship and support opportunities, language lessons and other integration programmes were offered from several corps.

In Leipzig a project provided furniture and white goods to families resettled in the area. As well as managing the donated goods and providing essential household items for those being allocated accommodation, this project also provided employment and volunteering opportunities for refugees to assist their integration into the community.

Key Statistics

- During the year, 55 rapid response projects were approved for initial, urgent life-saving activities spanning 31 countries with more than 128,500 beneficiaries.
- During the year, 36 IES projects were approved for larger/long-term reconstruction activities spanning 18 countries with more than 162,400 beneficiaries.

Future Plans

IES will continue to strengthen local capacity by providing training for emergency response personnel around the world. This is particularly important for countries which are vulnerable to natural disasters on a regular basis. Additional training is being planned to develop team leaders and other personnel who may also be deployed internationally outside their home territory.

Disaster Risk Reduction is also a key focus for IES as training and raising awareness in this area will continue to feature in emergency preparedness and response projects.
IES is working with several supporting territories in the development of a Disaster Management Strategy to enhance and further develop services. This is a long-term strategy to strengthen both local and international capacity as part of the commitment to provide an effective and professional emergency response service to communities affected by disaster.



To strengthen The Salvation Army's capacity to support poor and marginalised people in accessing quality primary health care services as close to the family as possible.

Specific Aims

Specific objectives for International Health Services (IHS) in 2015/2016 included assisting Catherine Booth Hospital in India South Eastern Territory to successfully complete renovations to the Noble Block (inpatients) so that clients seeking health care services would be cared for in a safe environment, and providing support and supervision to health institutions and nurse training schools to assist improvements in the quality of services offered to clients.

Achievements

The Salvation Army continues to be a significant provider of faith-based, integrated, high quality primary health care with services offered as close to the family as possible, giving priority to poor and marginalised members of society. The following examples illustrate the breadth and depth of this service provision:

INDIA: Catherine Booth Hospital (CBH) was built in 1895 and provides preventive, curative and rehabilitative services to both a rural and urban community of more than 200,000. CBH receives around 250 clients each day and carried out more than 51,000 laboratory tests in 2015. It helps to serve the marginalised by holding monthly medical camps where free treatment is provided to up to 150 individuals and families who would otherwise not be able to access health care. The hospital is made up of a number of buildings, with only a few being directly connected. One of the buildings –

One of the operating theatres in William Booth Hospital, Semarang, Indonesia





Students at Howard Hospital School of Midwifery, Zimbabwe, during an interactive teaching session

Noble Block – was structurally unsound, the basement was flooding, the ramps were beginning to crumble, and there were many cracks in the walls. This year CBH has been able to rectify the drainage, reinforce the pillars and strengthen the ramps, so the hospital can continue to provide services to needy people in the area. The hospital is at the first stage of working towards achieving national accreditation with the Indian Government, with all departments having produced standard operating procedures this year. There are plans to construct a new wing and join this to the newly-renovated Noble Block.

INDONESIA: William Booth Hospital (WBH) in Semarang is an 80-bed facility which was built more than 100 years ago, and now specialises in ophthalmology. Despite its age, recent renovations mean that it is a modern hospital with a first-class operating theatre suite and a well-designed kitchen. Last year 34,845 patients passed through the outpatients department, the majority of those seeking ophthalmic consultation, both private and government funded. The Indonesian Government has introduced legislation which requires all hospitals to achieve accreditation status by 2019, or they will no longer be

LAST YEAR **34,845 PATIENTS** PASSED THROUGH THE **OUTPATIENTS DEPARTMENT**

able to receive support from the State. Accreditation is a demanding process which consists of achieving 15 standards of practice, and all Salvation Army hospitals in Indonesia are working towards this goal. WBH is the first Salvation Army hospital to successfully meet four of the standards, resulting in it receiving a one-star accreditation status.

ZIMBABWE: In 2015, Howard Hospital School of Midwifery celebrated the opening of new facilities by the Minister of Health and Child Care, Dr David Parirenyatwa. The buildings include 21 single rooms, two classrooms, a library, four offices and a sitting room. Midwifery training has taken place at Howard Mission since the early 1950s and has always been of a very high standard. The school trains 24 registered nurses as midwives each year, the graduates returning to clinics and hospitals all around the country where they use their new skills to help reduce maternal and neonatal morbidity and mortality, thus working towards achieving the United Nations' (UN) Sustainable Development Goals (SDGs).

Key Statistics

- IHS supports 52 hospitals and 137 clinics around the world. These facilities cared for 465,015 inpatient and 1,629,018 outpatient clients during 2015.
- During 2015/16, IHS provided direct support and supervision to 25 clinics and 15 hospitals, including conducting lectures on care in labour in four settings, providing input on care of drugs in seven settings and providing input on health education to project officers from multiple institutions attending a conference in the India Western Territory.

Future Plans

The ongoing objective is for IHS to continue support and supervision of clinics, hospitals and nursing schools around the Salvation Army world. Longer-term plans include construction of three new hospital buildings in India to help meet the needs of local residents. There are also plans regarding development of a 'Trainer of Trainers' manual to supplement existing health education materials and so enable those delivering health promotion messages to do so more effectively.





To take action to combat the massive and growing evil of sexual trafficking and to create awareness of social injustice in the world.

Specific Aims

The Salvation Army is committed to supporting victims of human trafficking as well as working to prevent people being trafficked. The International Social Justice Commission (ISJC) with its secretariat in New York advises the General and other senior leaders on matters of social justice. The Director of the ISJC – supported by a team of experts – is The Salvation Army's principal international advocate and adviser on social, economic and political issues giving rise to the perpetuation of social injustice in the world.



Achievements

The ISIC is leading the development of an international strategy to promote, encourage, support and coordinate The Salvation Army's anti-human trafficking response around the world. A task force has been formed including experienced international leaders as well as field practitioners. A database of information and resources on the Salvation Army multiple anti-human trafficking programmes around the world has been collected and is being analysed to learn lessons and develop an international strategy. Guidelines for communication for all levels regarding anti-human trafficking work have been agreed. Networks are being strengthened within The Salvation Army and with partners.

For example, a workshop was held in South Africa in partnership with the Anglican Alliance (UK) and HOPE Africa (South Africa) to encourage, support and share lessons learnt and examples of best practice. Experienced practitioners came from The Salvation Army, Anglican Church, Caritas and the Egyptian Coptic Church, and a learning outcome document will be supplied to all participants. A networking group will be formed to enable the ongoing sharing of knowledge.

> THE SALVATION ARMY WILL CONTINUE TO PARTNER WITH ... OTHERS TOWARDS THE **VISION** OF A WORLD WHERE ALL PEOPLE CAN EXPERIENCE LIFE IN **ALL ITS FULLNES**

Delegate presentations at a multiagency anti-human trafficking workshop in South Africa

Facilitated by The World Bank, in April 2015 General André Cox joined other world leaders of religions and faith-based organisations to call for an end to extreme poverty by 2030 as a moral and spiritual imperative. In September 2015, 197 member states of the UN agreed a set of SDGs to end poverty by 2030 and much of the work done by The Salvation Army contributes to these goals. Work is ongoing to strengthen Salvation Army measurement systems so that more data on outcomes and impact is available. Such data is essential in order to focus efforts to create greater justice in the world.

Key Statistics

- The Salvation Army has engaged at the UN in Geneva, Nairobi and New York. In the year under review, Salvation Army personnel attended 203 meetings and briefings at the UN. After most of the meetings, a brief report was posted online to share learning widely.
- Five interns worked at the ISJC during the period under review. Working with experienced Salvation Army officer mentors, these young people (all in their 20s) researched topics including the definition of poverty; the rise of food banks in 'developed' countries; and the effects of the pornography industry on shaping relationships and views towards women. ISJC research and reports of UN meetings can be downloaded from www.salvationarmy.org/isjc

Future Plans

The Salvation Army, supported by the ISJC, will campaign for a holistic understanding of people and an integrated global plan for fair, sustainable and equitable development for all nations. To this end, The Salvation Army will continue to partner with other religious groups, other NGOs, the UN, The World Bank Group and others towards the vision of a world where all people can experience life in all its fullness.

The ISJC will work with Salvation Army territories to develop locally relevant anti-human trafficking strategies, particularly in areas where existing capacity is low and poorly resourced. This will include developing international guidelines and protocols so that best practice is shared across The Salvation Army. The ISJC will continue to promote justice in the world and justice in all parts of The Salvation Army. The ISJC is coordinating the development of resources to strengthen accountability in all expressions of The Salvation Army around the world.





FINANCIAL REVIEW

FINANCIAL REVIEW

The net movement in funds for the year ended 31 March 2016 decreased by £22.85 million, moving from £37.33 million (2015) to £14.48 million (2016). The main variances contributing to this movement are outlined below.



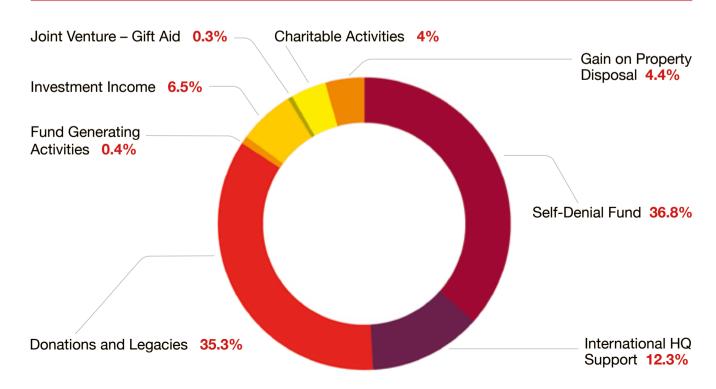
INCOME

Total income decreased from £68.48 million (2015) to £59.13 million (2016) reflecting a decrease in external donations and legacies from £25.54 million (2015) to £17.90 million (2016) and a reduction in donations from Salvation Army territories from £7.29 million (2015) to £2.96 million (2016) due to additional donations received in 2015 for the Boundless congress. It should be noted that the Trust does not actively raise funds from the public nor work with commercial fundraising participators.

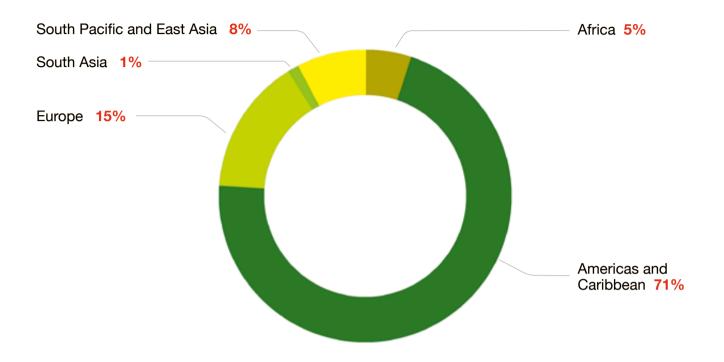
Contributions from Salvation Army territories to the International Self-Denial Fund increased by £1.93 million while income for Headquarters Support remained flat in line with expectations, with a small decrease of £11,000.

Investment income increased by £1.23 million while gains on disposal of properties decreased from £4.92 million (2015) to £2.59 million (2016) noting that during the financial year the Trust sold five properties, whilst last year four properties were sold. The Trust experienced an increase in income from charitable activities of £1.72 million due primarily to ticket sales from the Boundless Congress while income from other trading activities increased from £126,000 (2015) to £236,000 (2016). The following pie charts illustrate the sources of income for 2015/16 and also contributions to the International Self Denial Fund:

INCOME 2015/2016



SELF-DENIAL FUND CONTRIBUTIONS 2015/2016



CONTRIBUTIONS FROM SALVATION ARMY TERRITORIES

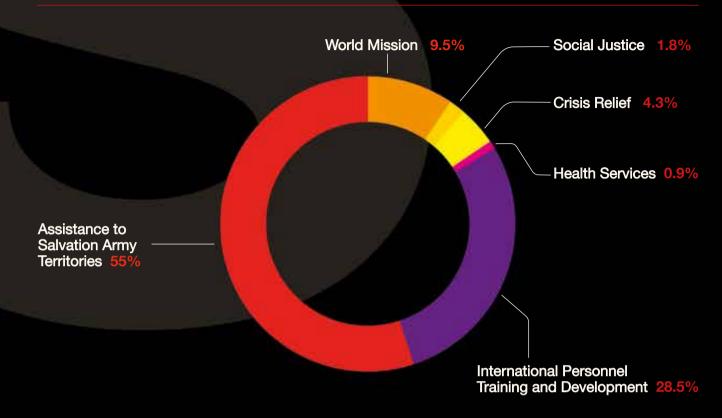
TO THE INTERNATIONAL SELF-DENIAL FUND CREASED BY £1.93 MILLION

EXPENDITURE

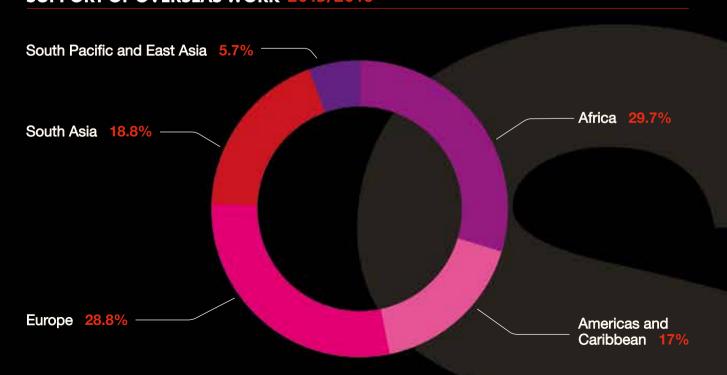
Expenditure across the six charitable activities in which The Salvation Army International Trust is engaged is detailed in Note 9 in the Accounts. Spending on charitable activities increased this year by £3.30 million with a significant increase in financial assistance to Salvation Army territories from £19.67 million (2015) to £24.18 million (2016) with a substantial additional grant made to the Eastern Europe Territory in 2016 to fund provision of a new territorial headquarters.

There was also an increase in spending on International Personnel Training and Development of £968,000 and World Mission of £554,000 which reflects the cost of some of the strategies in which the Trust is engaging, as referenced earlier in this report. The following pie charts illustrate 2015/16 expenditure on charitable activities and also the geographic spread of support of overseas work

EXPENDITURE 2015/2016



SUPPORT OF OVERSEAS WORK 2015/2016



Net gains on investment assets for 2015/16 were £939,000 representing both realised and unrealised gains arising on sales and the increase in market value of investments held at year end. This gain is £9.28 million less than the prior year reflecting less than favourable market conditions. The net movement in funds for the year ended 31 March 2016 was £14.48 million with surpluses on unrestricted funds of £18.60 million and deficits on restricted funds of £4.12 million. Total funds of £185.77 million were held at year end. and other resources. The Trustee recognises the material pension liability arising from participation of the Trust in The Salvation Army Employees' Pension Fund (see Note 16 in the Accounts) and is well placed to meet its obligations in this regard.

The Trustee is monitoring events closely following the UK referendum on EU membership and remains confident that the level of reserves held is adequate in the changing economic climate and does not impact adversely on the Trust's going concern status.

FUTURE PLANS

The Trustee seeks to maintain the strong financial position of the Trust and will continue to explore means to increase the scale and scope of charitable activities while encouraging Salvation Army territories to move towards financial selfreliance through provision of targeted financial support



INVESTMENTS

Listed investments (see Note 22 in the Accounts) are managed under the terms of an investment management agreement with Sarasin & Partners LLP. The investment manager is required to make investments on behalf of the Trust in line with benchmarks that have been set and against which performance is measured.

The Investment Committee which sits to review investment performance receives periodic reports on matters pertinent to its investment policy and this facilitates discussion which, in turn, enhances the committee's understanding of the relationship between its Christian conviction and ethos and investment return; and even more importantly, the positive effect that its policy can have on companies which themselves may (or may not) be seeking to improve conditions in many parts of the world. The reports are tabled at full board meetings so that those directors who do not sit on the Investment Committee have an opportunity to add to the debate and have greater understanding of the issues that the Trust can tackle through its investment policy.

The Trust operates an investment policy to reflect the Salvation Army's ethical and moral stance: it does not wish to invest in tobacco, brewing, gambling, pornography, arms or companies that disregard the pollution of the environment. Investment is therefore excluded in companies which derive more than 10% in aggregate of their revenues from the following activities:

- a. the production of alcohol
- **b.** the sale (together with any production) of alcohol
- c. the production of tobacco
- **d.** the sale (together with any production) of tobacco
- e. the manufacture of whole weapons, weapon platforms and weapon systems
- the manufacture or sale of strategic parts for weapon systems
- g. the promotion of gambling
- h. the provision of adult entertainment services (other than mobile communications)
- the publication or wholesale of pornographic magazines or newspapers
- the extraction of thermal coal or the production of oil from tar sands

For the avoidance of doubt the relation to sub-paragraphs (e) and (f) above, 'weapons' refers to both nuclear and conventional weapons. Beyond the ethical statement, the investment manager is directed to take into account The Salvation Army Act 1980 and to monitor the portfolio to ensure companies held within it adhere to best practice in corporate governance, employment conditions and environmental sustainability.

The following table gives the long-term ranges and current weightings expressed in percentages of the Trust's investment funds

ASSET TYPE		YEAR END POSITION *
AT 31/03/16	LONG-TERM RANGE	WEIGHTINGS
Fixed Income	15 - 25%	15.4%
UK Equities	40 - 50%	41.4%
Global Equities	30 - 40%	36.5%
Liquid Assets	0 - 5%	6.6%*
TOTAL		100%

^{*}There was a capital addition of £6,921,370 to the portfolio made just prior to the year end.

For the year ended 31 March 2016, the portfolio total return amounted to -3.8 per cent against an ethically adjusted benchmark return of -1.7 per cent.

Grants

In supporting the Army's work overseas, territories, commands and regions produce annual budget proposals, covering all aspects of their operations that are reviewed at IHQ. Annual grants are allocated by the Trustee and paid quarterly in advance to each mission supported territory, command and region (see Note 10 in the Accounts).

Reliance Bank Limited

The Bank remains profitable, although the low interest rate environment continues to adversely impact income generated from interbank deposits that has historically been the main source of income for the bank. This has again been partially offset by higher than anticipated credit balances that in turn have resulted in more funds being placed on interbank deposits during the year leading to an increase in interbank income on the previous year. Income from non-Salvation Army business has continued to increase and had it not been for unbudgeted costs of around £150,000 that relate to pension deficit contributions, recruitment and consultancy costs, then overall performance would have been stronger than that seen in 2015.

The Bank's operating profit for the year ended 31 March 2016 was £465,283 (2015: £508,810) allowing a donation of £348,962 (2015: £382,608) equally divided between The Salvation Army International Trust and The Salvation Army Trust. The total of the Bank's assets at 31 March 2016 amounted to £253,697,547 (2015: £255,515,214) and current liabilities decreased to £242,667,870 (2015: £244,571,233). The Bank has maintained excellent liquidity and funding levels and continued to hold robust levels of capital, which increased by £85,696 (2015: £90,426) to £11,029,677.

Reserves

The total funds of the Trust at 31 March 2016 amounted to £185.77 million comprising £36.79 million in restricted funds and £148.98 million in unrestricted funds which includes £124.28 million in designated funds. The Trustee continues to keep the matter of reserves under review, with a project currently underway to reduce the number of different funds held and also examine any historic funds with minimal movement in the past few years.

Restricted Funds

Where possible the intention continues to use restricted donations and legacies in the year of receipt, except where the gift is sufficiently large to be used over a longer period.

Designated Funds

The Self-Denial Fund Reserve represents amounts held to ensure sufficient funds are available to make maintenance grants to supported territories that are paid in advance on a quarterly basis. The aim of the Trustee is for the balance on this Reserve to be sufficient to fund one year's expenditure in support of overseas work. The current balance of £20.95 million is equivalent to 12.4 months' expenditure and therefore meets the target level.

Other material designated amounts at 31 March 2016 relate to a reserve held to fund future replacement of the IHQ building (£12.44 million), a Mission Support Reserve (£10.12 million) held to provide additional project funding to territories over the next two-four years, an International Property Project Reserve (£7.79 million) held to provide additional property project funding to territories over the next two-four years and an International Schools Development Reserve (£6.08 million) held to provide additional schools project funding to territories over the next two-four years. In addition, a Property Commitments Reserve (£6.89 million) is held to fund property acquisitions by the Trust over the next two-four years and an Exchange Equalisation Reserve (£3.48 million) is held to fund exchange losses.

General Reserve

The General Reserve is retained to cover the shortfall between expenditure and income of other overseas support and governance costs. The aim of the Trustee is for the balance on the General Fund Reserve to cover 50 per cent of these annual costs. The current balance of £3.92 million meets the target level, being equivalent to 6.1 months' expenditure.

Principal Risks and Uncertainties

The Trustee acknowledges its responsibilities relating to the management of risk. A formal risk management programme continues to operate allowing risks to be identified, classified and prioritised in terms of potential occurrence and impact. The Board of Directors of SAITCo has appointed a Risk Management Committee consisting of seven members, including a Non-Executive Director.

A Risk Manager has been appointed and a Risk Register is maintained and kept under regular review by the Risk Manager and the Risk Management Committee. The Risk Management Committee works with the Risk Owner of each major risk to ensure acceptable action is taken to manage the risk and to establish suitable systems to reduce the likelihood of harmful outcomes occurring and the impact on the organisation should they occur.

The main risks and uncertainties faced by the Trust, as detailed in the Risk Register at the end of the financial year under review, are outlined below in top-down priority order together with a summary of the mitigating strategies being pursued to manage these risks



KEY RISK	MITIGATING STRATEGY
A serious safeguarding incident resulting in harm to a child or vulnerable adult and subsequent reputational damage to the local/international Salvation Army.	Development of safeguarding policies and procedures for all Salvation Army territories. Establishment of an international safeguarding office at IHQ.
National economic and/or political crises adversely impacting Salvation Army operations in a territory prompting additional emergency support from IHQ.	Continuous IHQ monitoring of economic and political contexts on a country-by-country basis. Development of crisis management protocols for IHQ interventions.
Local issues in a territory resulting in demands for additional IHQ financial support and/or reputational damage to the local/international Salvation Army.	Continuous IHQ monitoring of global operations on a territory-by-territory basis. A suite of policies and procedures in place to manage operational risks. Internal audits undertaken periodically depending on the extent of perceived risk.
Changes in national legislation (including tax codes) adversely impacting Salvation Army operations in territories and engagement of territories with IHQ.	Continuous monitoring of legislative contexts on a country-by-country basis overseen by IHQ legal counsel liaising with locally appointed lawyers.
An incident that compromises the personal safety, health or well-being of IHQ staff working overseas particularly those operating in high risk environments.	Risk assessments, policies and procedures in place to guide the security and safety practices of IHQ staff working overseas.
Lack of suitably skilled, qualified and experienced leaders to oversee Salvation Army operations.	Strategic deployment of personnel via IHQ and resourcing of leadership development programmes to build capacity and share knowledge and expertise.



Statement of Trustee's Responsibilities

The Trustee is responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under The Charity Law the Trustee 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustee is responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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 Trustee has approved this 2015/16 Annual Report and Accounts on this basis.

For and on behalf of the directors of The Salvation Army International Trustee Company.

Dr Matthew Carpenter BA, MBA, DBA, MCMI *Company Secretary*

14 October 2016



Independent Auditors Report to the Trustees of The Salvation Army International Trust

We have audited the financial statements of The Salvation Army International Trust for the year ended 31 March 2016 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable to law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011 and The Salvation Army Act 1980. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditor

As explained more fully in the statement of Trustee's responsibilities, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. We have been appointed under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standards for Auditors.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the FRC's website at: www.frc.org.uk/auditscopeukprivate

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2016 and of its incoming resources and application of resources, 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 Charities Act 2011 and The Salvation Army Act 1980.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

BDO LLP

Statutory Auditor Gatwick United Kingdom

Date: 14 October 2016

BDO LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

THE SALVATION ARMY INTERNATIONAL TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2016

		Unrestricted	Restricted	2016	2015
	Notes	funds	funds	Total funds	Total funds
		£000	£000	£000	£000
INCOME AND ENDOWMENTS FROM					
Donations and legacies:					
Received from Salvation Army territories					
- Self-Denial Fund	2	21,762	-	21,762	19,835
- IHQ Support	2	7,294	-	7,294	7,305
- Donations	2	-	2,958	2,958	7,288
Joint Venture - Donation	3	172	-	172	198
Other donations and legacies	4	17,586	312	17,898	25,538
		46,814	3,270	50,084	60,164
Charitable activities	5	1,032	1,346	2,378	655
Other trading activities	6	231	-	231	126
Investments	7	3,394	459	3,853	2,622
Gain on Disposal of Properties	_	2,585	-	2,585	4,915
Total Income	-	54,056	5,075	59,131	68,482
EXPENDITURE ON					
Raising funds	8	904	13	917	683
Charitable activities	9	34,667	9,330	43,997	40,694
Total Expenditure		35,571	9,343	44,914	41,377
N	00(1)	770	404	000	10.000
Net gains/(losses) on investments	22(d)	778	161	939	10,220
Net income/(expenditure)		19,263	(4,107)	15,156	37,325
Other recognised gains/(losses):					
Actuarial gains/(losses) on defined benefit pension					
schemes		(517)	-	(517)	-
Other gains/(losses)	_	(142)	(14)	(156)	
Net Movement in Funds	18	18,604	(4,121)	14,483	37,325
Reconciliation of funds:					
Total funds brought forward 1 April 2015		130,376	40,907	171,283	133,958
Total funds carried forward 31 March 2016	-	148,980	36,786	185,766	171,283
· · · · · · · · · · · · · · · · · · ·	-		23,: 30		,=30

All activities reported above, in both the current and preceding year, relate to continuing activities.

THE SALVATION ARMY INTERNATIONAL TRUST

BALANCE SHEET AS AT 31 MARCH 2016

	Notes	2016	2015
Fixed Assets Properties Other Tangible Fixed Assets Investments Long Term Loans	20 21 22 23	£000 29,557 1,774 141,099 1,047 173,477	£000 29,248 2,155 135,509 1,765 168,677
Current Assets Stocks Debtors and Prepayments Cash at bank and in hand	24 25	101 14,070 613 14,784	25 5,035 2,433 7,493
Less Current Liabilities Net Current Assets	26	(1,965) 12,819	(3,978) 3,515
Total Assets less current liabilities		186,296	172,192
Creditors: Amounts falling due after more than one year	27	(530)	(909)
Net Assets	19	185,766	171,283
Funds Restricted Funds Property Fund Other Fixed Assets Fund Other Restricted Funds		15,271 1,078 20,437 36,786	15,216 1,391 24,300 40,907
Unrestricted Funds Property Fund Other Fixed Assets Fund Designated Funds General Reserve		20,086 696 124,281 3,917 148,980	19,531 765 105,808 4,272 130,376
Total Funds		185,766	171,283

Approved on behalf of The Salvation Army International Trustee Company on 14 October 2016 by:

Brian Peddle - Chairman

John Wainwright - Managing Director

THE SALVATION ARMY

INTERNATIONAL TRUST

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2016

Net cash (used in)/provided by operating activities (see note A)	(3,141)	25,700
Cash flows from investing activities:		
Dividends, interest and rents from investments	3,853	2,622
Donation on Joint Venture	172	198
(Loss) on US held investments	(238)	(0.740)
Increase/(Decrease) in Long Term Bank Deposits	2,909	(9,740)
Maturity of Fixed Interest Bonds (Increase)/Decrease in Long Term Loans receivable	718	4,450 (457)
Proceeds from the sale of property, plant and equipment	2,818	5,609
Purchases of property, plant and equipment	(2,190)	(1,242)
Proceeds from the sale of investments	26,379	15,063
Purchase of Investments	(47,131)	(28,329)
Net cash used in investing activities	(12,710)	(11,826)
Change in cash and cash equivalents in the reporting period	(15,851)	13,874
Cash and cash equivalents at the beginning of the reporting period	31,610	17,736
Cash and cash equivalents at the end of the reporting period (see note B)	15,759	31,610
Note A		
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income for the reporting period (as per the statement of financial activities)	14,483	37,325
Adjustments for:		
Depreciation charges	1,370	2,504
(Gain) on investments	(939)	(10,220)
Loss on revaluation of US Dollar Deposits	58	2,361
Donation on Joint Venture	(172)	(198)
Dividends, interest and rents from investments	(3,853)	(2,622)
(Profit) on sale of fixed assets	(2,585)	(4,915)
(Increase) in Stocks (Increase) in Debtors	(76) (9,035)	(3) (183)
(Decrease)/Increase in Creditors	(2,392)	1,651
Net cash (used in)/provided by operating activities	(3,141)	25,700

Note B Analysis of Cash and Cash Equivalents	Balance 2015 £000	Movement in year £000	Balance 2016 £000
Cash at bank	2,433	(1,820)	613
Cash held by Investment Managers	14,015	(9,225)	4,790
Notice deposits (less than 3 months)	15,162	(4,806)	10,356
Total cash and cash equivalents	31,610	(15,851)	15,759

THE SALVATION ARMY

INTERNATIONAL TRUST

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

1. ACCOUNTING POLICIES

The principal accounting policies adopted by the Trustee in the preparation of the financial statements, have been applied consistently and are set out below:

(a) Basis of Accounting - The financial statements have been prepared under the historical cost convention, subject to the inclusion of investments at fair value, and are in compliance with the Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102) (effective 1 January 2015), the Charities Act 2011, The Salvation Army Act 1980 and FRS 102, the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland.

These financial statements are the first financial statements prepared under FRS 102 and information on the impact of first time adoption of FRS 102 is given in note 1(b).

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

There has been a change to accounting policy to reflect the need to record income when it is probable rather than virtually certain. Governance costs have now been treated as support costs and reported accordingly.

Investments have been valued at bid price but as the difference to the mid price was not material no restatement has been made.

Investments have been valued at bid price but as the difference to the mid price was not material no restatement has been made. It is recognised that under FRS 102, holiday pay should be accrued as the leave year for employees covers a calendar year, however as the amount calculated is not material, no restatement has been made for this.

In accordance with the requirements of FRS 102 a reconciliation of opening balances and net income/(expenditure) for the year is provided.

Reconciliation of reported net income	000£
Net income/(expenditure) as previously noted	27,105
Adjustment for gains/(losses) on investments	10,220
2015 net income restated	37,325

The adjustment for gains/(losses) on investment is as a result of the presentation of net gains/losses on investments being required before the net income line as required by SORP (FRS 102), where as previously it was stated below the net income line. The net movement in funds remains unchanged for 31 March 2015 at £37.3m.

(c) Income

- (i) Contributions to the International Self-Denial Fund are received annually from the headquarters of Salvation Army territories around the world (see Note 2). A territory is an administrative unit and may comprise several countries, a single country or part of a country. These contributions are used to fund grants and other support payments. to non self-supporting territories, as set out in Note 10.
- (ii) Contributions to International Headquarters support are receivable quarterly from self-supporting territories and annually from non self-supporting territories.
- (iii) Legacies are accounted for on receipt or on earlier notification, provided that the value can be reasonably measured and receipt is probable.
- (iv) Donations and all other income is recognised in the Statement of Financial Activities when received or receivable, whichever is earlier, unless it relates to a specific future period in which case it is deferred.

(d) Expenditure

Expenditure is charged in the Statement of Financial Activities on the accruals basis.

- (i) Irrecoverable Value Added Tax is charged to the related heads of expenditure.
- (ii) Expenditure on Charitable Activities consists of all expenditure relating directly to the objects of the Trust including support costs. Support costs have been allocated over activities on a per capita basis. Governance costs include those associated with constitutional and statutory requirements and those incurred in the governance of the Trust's assets.
- (iii) Maintenance grants are paid quarterly to overseas Salvation Army territories to support their operating costs. They are payable at the beginning of each quarter and are accounted for in the year to which they relate (see Note (c) (i) above).
- (iv) Property schemes not completed at the year end are carried forward in the Balance Sheet as a Fixed Asset under the heading of Property Schemes in progress.
- (v) Pension costs are accounted for in accordance with FRS 102 and are charged to the Statement of Financial Activities when payable. Details are provided in Note 16.
- (vi) Grants payable to Salvation Army Territories are recognised as expenditure when payment is due, in accordance with the annual budget.

(e) Foreign Currencies

Transactions in foreign currencies are recorded at the rate of exchange prevailing at the date of the transaction. Monetary assets and liabilities are translated into sterling at the exchange rate ruling on the balance sheet date. All profits and losses on exchange are included in the Statement of Financial Activities.

1. ACCOUNTING POLICIES - continued

(f) Going Concern

The Trustee has reviewed the Trust's financial position, taking account of satisfactory levels of reserves and cash, the annual plan, and its system of financial and risk management. As a result of this review the Trustee has a reasonable expectation that the Trust has adequate resources to continue in operational existence in the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the annual financial statements.

(g) Fixed Assets

Tangible fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided to write off the cost of tangible fixed assets over their estimated useful economic lives, as follows:

- Freehold and Long Leasehold Properties are depreciated over 50 years
- Internal Fit-Out Costs of the Headquarters building are depreciated over 15 years
- Office Equipment is depreciated over seven years
- Vehicles are depreciated at 17% per annum
- IT Equipment is depreciated at 25% per annum

The freehold property at Sunbury Court has been depreciated so as to write down the cost of the project by components, on a straight line basis over their estimated useful economic lives at the following annual rates:

- Building and Infrastructure 50 years
- · Roof (flat), Windows and Doors 25 years
- Major Installations (including heating, electrical, drainage) 25 years
- Bathroom and Kitchen Installations, Lifts- 15 years
- Furniture, Fixtures and Fittings 15 years

(h) Basic Financial Instruments

Financial assets and financial liabilities are recognised when the Trust becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price and subsequently measured at their settlement value.

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any trade discount offered. Creditors and provisions are recognised where the Trust has an obligation resulting from a past event that is likely to result in the transfer of funds to a third party and the amount due can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

- (i) Investments To comply with the Statement of Recommended Practice, investments are included at fair value. Listed investments are valued at the year end bid-market price. The freehold reversionary interest is externally valued every five years, subject to any significant change in value in the intervening years. Investment properties are revalued on a rolling three-year basis at fair value and no depreciation is provided. The aggregate surplus or deficit arising on revaluation is
- and no depreciation is provided. The aggregate surplus or deficit arising on revaluation i transferred to a revaluation reserve.
- (j) Stocks are valued at the lower of cost or net realisable value.

(k) Funds

- (i) The Property Fund represents monies already expended on the acquisition of freehold and leasehold properties.
- (ii) The Restricted Funds are held for restricted purposes, as specified by the donors.
- (iii) The Unrestricted Funds include Designated Funds held for particular purposes designated by The Salvation Army in the exercise of its discretionary powers, and General Reserve representing funds not designated for specific purposes.

(I) Joint Venture

The banking company, Reliance Bank Limited, in which the Trust holds a 51% interest, is shown as a Joint Venture with The Salvation Army Trust (United Kingdom Territory with the Republic of Ireland) holding a 49% interest. The Salvation Army International Trust does not control the company and responsibility for the appointment of Bank Directors is held by a Nominations Committee comprising Non-Executive Directors from the Bank. Accordingly the investment in the Joint Venture is shown at cost, and the donation received is included under Income in the Statement of Financial Activities.

Full details of the company's Profit and Loss Account and Balance Sheet are set out in Note 3.

(m) All recognised gains and losses are included in the Statement of Financial Activities, and all the reported activities, in both the current and preceding years, reflect ongoing activities.

2. CONTRIBUTIONS RECEIVED FROM SALVATION ARMY TERRITORIES

	Self-Denial Fund		International Headquarters Support		Donations Received	
	Unrestricted		Unrestricted		Restricted	
Territory	2016	2015	2016	2015	2016	2015
	£000	£000	£000	£000	£000	£000
Ammala	4.4					
Angola Australia Eastern	44 411	440	1 326	1 316	266	494
Australia Southern	317	170	289	280	362	779
Bangladesh	-	1	1	1	-	-
Brazil	-	22	2	2	-	2
Canada and Bermuda	1,109	1,102	482	468	152	114
Caribbean	56	55	4	4	4	-
Congo (Brazzaville)	89	88	4	4	1	-
Democratic Republic of Congo	61	- 42	5 14	5 14	-	-
Denmark Eastern Europe	26 3	42 6	2	2	30	93
Finland and Estonia	45	52	25	24	47	52
France and Belgium	13	14	43	42	-	26
Germany, Lithuania and Poland	53	60	30	29	112	48
Ghana	16	13	2	2	-	-
Hong Kong and Macau	71	71	22	22	46	5
India Central	41	38	6	6	1	-
India Eastern India Northern	65 22	57 19	3 5	3 5	3	-
India South Eastern	62	58	6	6	2	-
India South Western	29	28	6	6	1	_
India Western	26	26	6	5	1	-
Indonesia	35	43	10	9	4	22
Italy and Greece	4	4	1	1	-	-
Japan	49	56	59	57	24	82
Kenya Wast	161	138	6	6	2	-
Kenya West Korea	108 99	88 92	6 10	6 10	34	- 11
Latin America North	19	16	2	2	3	-
Liberia	6	4	1	1	-	-
Malawi	5	5	1	1	1	-
Mali	1	1	1	-	-	-
Mexico	17	19	2	2	2	-
Middle East	11	9	1	1	2	-
Mozambique The Netherlands, Czech Republic and Slovakia	2 188	2 187	1 95	1 92	1 217	158
New Zealand, Fiji and Tonga	467	515	224	217	66	170
Nigeria	51	-	4	4	1	-
Norway, Iceland and The Færoes	400	400	84	81	88	38
Pakistan	5	4	5	5	-	-
Papua New Guinea	2	8	3	3	7	-
The Philippines	7	7	3	3	1	-
Russia Rwanda and Burundi	2	3	1	-	1	1
Singapore, Malaysia and Myanmar	75	92	15	15	25	-
South America East	21	19	2	2	3	-
South America West	17	18	3	3	3	1
Southern Africa	42	42	3	3	5	1
Spain and Portugal	8	8	1	1	9	12
Sri Lanka	1	1	2	2	-	-
Sweden and Latvia Switzerland, Austria and Hungary	98 647	89 671	68 133	66 129	88 52	162 132
Taiwan	6	7	1	129	11	1
Tanzania	7	6	2	1		-
Uganda	3	3	1	1	_	-
United Kingdom with the Republic of Ireland	1,906	1,887	731	699	394	367
USA Central	3,542	3,209	1,034	1,137	5	842
USA Eastern	3,838	3,115	1,171	1,137	96	1,442
USA Western	3,990	3,480	1,132	1,099	79 5	924 627
USA Western USA National HQ	2,901	2,782	1,132 50	1,203 48	5 707	637 672
Zambia	47	61	3	3	- 707	-
Zimbabwe	413	382	6	6	1	-
	21,762	19,835	7,294	7,305	2,958	7,288

3. DONATION FROM JOINT VENTURE

Reliance Bank Limited

The International Trust has a 51% interest in Reliance Bank Limited, the other 49% being held by The Salvation Army Trust (United Kingdom Territory with the Republic of Ireland).

The company is engaged in banking and related financial services. During the present reported financial year,

the company donated 75% of its net taxable profit to its shareholders, divided equally.

As set out in accounting policy Note 1(I), the investment in the Joint Venture is shown at cost, and the donation

received is included under Income in the Statement of Financial Activities.

received is included under income in the Statement of Financial Activities.		
	2016	2015
	£000	£000
Summary Profit and Loss Account		
Interest Receivable and other operating income	3,271	2,993
Interest Payable and other operating expenditure	(836)	(716)
Administration Expenditure	(1,969)	(1,768)
Operating Profit	466	509
Taxation	(31)	(37)
Profit after Tax	435	472
Less donation	(349)	(382)
Retained Surplus for year	86	90
Retained Reserves brought forward	3,444	3,354
Retained Reserves carried forward	3,530	3,444
Donation received in year	172	198
Share Capital owned	3,825	3,825
Summary Balance Sheet		
Fixed Assets	2,807	2,867
Current Assets		
Less than one year	217,872	220,386
Loans over one year	33,019	32,262
	253,698	255,515
Liabilities		
Over one year	-	-
Current	(242,668)	(244,571)
Net Assets	11,030	10,944
Share Capital	7,500	7,500
Reserves	3,530	3,444
Shareholders' Funds	11,030	10,944

Unrestricted income for the year was £172k (2015: £198k)

4. OTHER DONATIONS AND LEGACIES

	Unrestricted	Restricted	2016	Unrestricted	Restricted	2015
	0003	£000	£000	£000	£000	£000
Other Donations	17,362	282	17,644	24,753	747	25,500
Legacies	224	30	254	20	18	38
	17,586	312	17,898	24,773	765	25,538

_			
		2016	2015
5.	INCOME FROM CHARITABLE ACTIVITIES	£000	£000
	Rents from charitable activities	146	152
	Income from publications	646	222
	Income from Café 101	240	241
	International Personnel Training and Development	1,346	40
		2,378	655
	Restricted income for the year was £1.35m (2015: £40k)		
6.	OTHER TRADING ACTIVITIES		
	Conference Centre income	208	62
	Rents from letting of property	23	64
		231	126
	Unrestricted income for the year was £231k (2015: £126k)		
7.	INVESTMENT INCOME		
	Income from fixed interest securities	335	369
	Dividends from equities	1,424	1,002
	Interest on bank deposits	78	41
	Income from funds held in USA	685	-
	Rental on Freehold Reversionary Interest	218	218
	Rents from letting of investment properties	1,113	992
	•	3,853	2,622
	Restricted income for the year was £459k (2015: £229k)		
		2016	2015
8.		£000	£000
	Cost of letting of property	590	475
	Investment management costs	327	208
		917	683
	Restricted expenditure for the year was £13k (2015: £3k)		

9. CHARITABLE ACTIVITIES

. GIAIII ABEE AGIIVIIIEG	Grant and Donation	Activities		2016	2015
Activity	funding of activities	undertaken directly	Support costs (Note 11)	Total	Total
	£000	£000	£000	£000	000£
World Mission	-	2,992	1,167	4,159	3,605
Assistance to Salvation Army territories (Note 10)	22,467	789	922	24,178	19,669
International Personnel Training and Development	-	10,416	2,167	12,583	11,615
Crisis Relief	-	1,731	162	1,893	1,902
Health Services for the Poorest People	-	279	132	411	2,301
Fighting Against Sexual Trafficking and for Social Justice	-	- 530	243	773	811
Retired Officers Allowance Scheme		-	-	-	791
	22,467	16,737	4,793	43,997	40,694

Grant and donation funding includes operational grants paid quarterly to Salvation Army territories around the World and the onward transmission of project funding.

Costs of activities undertaken directly include the direct costs associated with emergency services and other projects which are managed by International Headquarters.

Support costs have been allocated over activities on a per capita basis (see Note 11).

Restricted expenditure for the year was £9.3m (2015: £9.5m)

10. GRANTS AND DONATIONS PAID TO SALVATION ARMY TERRITORIES IN SUPPORT OF OVERSEAS WORK

2015

- Total

U. GRANTS AND DONATIONS FAID TO SALVATION AN	Allowable deductions	Grant funding of activities	2016 Additional grant for	Activities funded by		2015
Territory	from Self- Denial funds (see note 1(c)(i))		specific costs	donations	Total	Total
	£000	£000	£000	£000	£000	£000
Africa, General	-	-	317	-	317	437
Americas. General		-	-	6	6	1
Angola	5	51	-	1	57	54
Australia Southern	34	-	-		34	
Bangladesh	-	132		172	304	230
Brazil	-	583	5	83	671	595
Caribbean	29	635	139	177	980	660
Congo (Brazzaville)	20	507	5	81	613	513
Czech Republic and Slovakia (Netherlands)	99	395	-	5	499	481
Democratic Republic of Congo	7	593	37	93	730	599
Denmark	-	-	-	3	3	-
Eastern Europe	31	1916	1	2002	3,950	2,447
Estonia (Finland)	10	112	-	10	132	121
Europe, General	-	-	1	-	1	3
Fiji and Tonga	-	-	-	7	7	14
France and Belgium	3	-	-	1	4	2
Germany, Lithuania and Poland	-	178	-	32	210	187
Ghana and Togo	25	153	7	483	668	183
Hong Kong and Macau	-	-	-	1	1	81
Hungary and Austria	52	-	-	5	57	62
India National Secretariat	-	18	-	1	19	65
India Central	2	379	1	22	404	374
India Eastern	6	160	-	289	455	198
India Northern	-	358	1	7	366	342
India South Eastern	-	387	1	15	403	389
India South Western	-	398	2	14	414	389
India Western	-	302	8	233	543	339
Indonesia	22	42	34	78	176	86
Italy and Greece	11	224	-	51	286	255
Kenya East	14	376	1	31	422	399
Kenya West	58	536	1	10	605	528
Korea	_	_	-	1	1	7
Latin America North	24	631	1	21	677	627
Latvia (Sweden)	36	119	-	17	172	170
Liberia and Sierra Leone	14	155	5	9	183	162
Malawi	33	88	-	50	171	104
Mali and Burkina Faso	-	36	1	1	38	45
Mexico	4	374	3	19	400	388
Middle East		231		2	233	264
Mozambique	9	138	_	5	152	147
Nigeria	11	228	3	90	332	238
Norway	17	-	-	0	17	51
Pakistan	2	420	-	192	614	408
Papua New Guinea	-	329	19	59	407	329
The Philippines	10	366	1	11	388	386
Russia	-	-		1	1	300
Rwanda and Burundi	13	119	1	13	146	136
Singapore, Malaysia and Myanmar	9	155	'	19	183	138
South America East	28	510	1	27	566	515
South America Last South America West	11	432	9	68	520	507
	111	432				507
South Asia, General	-	107	69	(1)	68	- 440
Southern Africa	22	167	4	14	207	442
Spain and Portugal	6	652	3	289	950	897
SPEA, General	-	-	(22)	1	(21)	42
Sri Lanka	9	49	-	338	396	63
Taiwan	12	48	-	58	118	86
Tanzania	28	100	-	224	352	147
Uganda	6	93	-	115	214	110
United Kingdom with the Republic of Ireland	180	-		2	182	240
Zambia	11	387	1	64	463	406
Zimbabwe and Madagascar	21	545	359	75	1,000	685
2016 - Total	944	14,807	1,019	5,697	22,467	17,774

1,000

13,727

632

2,415

17,774

11. ANALYSIS OF SUPPORT COSTS BY ACTIVITY

						2010
		Human		G	overnance (see	
Management	Finance & IT	Resources	Property	Depreciation	note 12)	Total
£000	£000	£000	£000	£000	£000	£000
280	248	99	166	317	56	1,166
131	117	46	78	149	401	922
519	461	183	310	589	105	2,167
39	35	14	23	44	8	163
32	28	11	19	36	6	132
58	51	21	35	66	12	243
1,059	940	374	631	1,201	588	4,793
	£000 280 131 519 39 32 58	280 248 131 117 519 461 39 35 32 28 58 51	Management £000 Finance & IT £000 Resources £000 280 248 99 131 117 46 519 461 183 39 35 14 32 28 11 58 51 21	Management £000 Finance & IT £000 Resources £000 Property £000 280 248 99 166 131 117 46 78 519 461 183 310 39 35 14 23 32 28 11 19 58 51 21 35	Management £000 Finance & IT £000 Resources £000 Property £000 Depreciation £000 280 248 99 166 317 131 117 46 78 149 519 461 183 310 589 39 35 14 23 44 32 28 11 19 36 58 51 21 35 66	Management £000 Finance & IT £000 Resources £000 Property £000 Depreciation £000 note 12) £000 280 248 99 166 317 56 131 117 46 78 149 401 519 461 183 310 589 105 39 35 14 23 44 8 32 28 11 19 36 6 58 51 21 35 66 12

2016

2015

Depreciation on Vehicles and IT Equipment of £104,000 (2015: £113,000) forms part of rechargeable expenditure allocated on a usage basis and is included in the functional headings above.

All support costs have been allocated against Charitable Activities (see note 9).

		£000	£000
12.	GOVERNANCE COSTS		
	Internal Audit	374	357
	External Audit	43	43
	Legal and Administration (includes Trustees' Indemnity Insurance)	125	912
	Finance and Property	46	46
		588	1,358

		2016	2015
		£000	£000
13.	PERSONNEL COSTS		
	Salaries and Allowances	3,895	3,772
	Employer's Social Security Costs	360	344
	Employer's Pension Costs	311	311
		4,566	4,427
	The number of employees earning greater than £60,000 per annum		
	was as follows:	No.	No.
	£60,001 - £70,000	2	-
	£70,001 - £80,000	1	1
	£110,001 - £120,000	1	1
	In addition to the above, the highest paid employee had employer pension		
	contributions of £13,770.		
	Average number of officers and employees	149	150

The key management personnel of The Salvation Army International Company, comprise the General, the Chief of the Staff and eight International Secretaries. The total taxable allowances and benefits of key management personnel were £217k (2015: £210k).

14. TRUSTEES

(i) Remuneration

The directors of The Salvation Army International Trustee Company, the fourteen trustees (see trustee's report for details), comprise nine senior Salvation Army officers, an employee who acts as Director/Company Secretary and four non-executive directors with specialist expertise. All Salvation Army officers receive an allowance based on length of service and other personal circumstances and, as ministers of religion, are provided with furnished accommodation and transport facilities.

The taxable allowances and benefits received during the year by the officers serving as directors ranged from $\mathfrak{L}6,755$ to $\mathfrak{L}33,939$ and they did not receive any additional remuneration for their duties as directors. The employee serving as Director/Company Secretary received remuneration of $\mathfrak{L}68,320$ in the executive role of Head of Finance of the charity and did not receive any additional remuneration for his duties as director. The non-executive directors did not receive any remuneration for their services.

(ii) Expenses

One trustee received a total of £198 (2015: £186) for travel expenses in their capacity as a director of The Salvation Army International Trustee Company.

There were no expenses paid to third parties on behalf of the Trustees during the year.

The aggregate donations received from SAIT Trustees by The Salvation Army International Trust during the year totalled £700. Donations to The Salvation Army made by SAIT Trustees as UK residents would usually benefit entities of The Salvation Army in the UK rather than SAIT in accordance with The Salvation Army donations policy.

15. AUDIT COSTS

The amount payable to the auditors for the audit of these financial statements amounts to £37,100 excluding VAT (2015: £36,050). In addition to this an amount of £5,100 was paid to the auditors in relation to assistance with the SORP conversion. Their remuneration for services in connection with audits of African territories amounted to £47,600 excluding VAT (2015: £28,900) and payments to BDO International offices amounted to £147,300 (2015: £146,200).

16. PENSION COSTS

The Salvation Army International Trust participates in two separate employee pension schemes, both of which are administered by The Salvation Army United Kingdom Territory with the Republic of Ireland.

It contributes to The Salvation Army Employees' Pension Fund, a funded defined benefit scheme, in respect of those members of staff that were eligible and had joined the scheme prior to its closure to new members on 31 December 2011.

The scheme is subject to triennial actuarial valuations. The most recent valuation was performed on 31 March 2015, which reported a shortfall of £5.753 million relative to the technical provisions which corresponded to an on-going funding ratio of 96.0%. It was agreed that the Employers would fund the shortfall by paying additional contributions over varying periods of up to 3 years. The Salvation Army International Trust took the decision to make three annual payments of £530,189, with the first payment made in March 2016.

The scheme is a multi-employer scheme incorporating five employers and the actuary has confirmed that it is not practical to allocate the assets and liabilities of the scheme between participating employers in accordance with FRS17. As at 31 March 2016, the Trust had 50 employees in the scheme out of a total active membership of 732.

A Defined Contributions Scheme was introduced from 1 October 2011 and 25 members of staff of this Trust have joined the scheme. Auto enrolment was adopted from 1 April 2014, with employees required to opt out if they did not want to be part of the scheme.

The Trust accounts for Pension Costs on the date payments to the Schemes fall due. The costs charged in the current year are disclosed in Note 13.

17. TAXATION

As a registered charity, the Trust is entitled to exemptions from tax in accordance with the provisions of Section 505 of the Income and Corporation Taxes Act 1988.

18. MOVEMENT IN FUNDS

	Balance 31/03/2015	Transfers	Incoming Resources	Outgoing Resources	Balance 31/03/2016
	£000	£000	£000	£000	000 2
RESTRICTED					
Property Fund	15,216	-	300	(245)	15,271
Other Fixed Assets Fund	1,391	-	-	(313)	1,078
Other Restricted	24,300	<u></u> _	5,074	(8,937)	20,437
	40,907		5,374	(9,495)	36,786

The Property Fund represents restricted funds used for specific property acquisitions.

The Other Fixed Assets Fund represents funds which have been used to finance the acquisition of Other Tangible Fixed Assets (per Note 21).

All other restricted reserves are funds held for specific overseas areas of work.

UNRESTRICTED					
Property Fund	19,531	1,678	-	(1,123)	20,086
Other Fixed Assets Fund	765	85	-	(154)	696
Designated Funds					
Property Commitments Fund	23,265	(148)	8,260	(4,159)	27,218
Self-Denial Fund	19,454	(1,695)	21,974	(18,783)	20,950
Investment Appreciation Fund	19,150	-	256	(4,797)	14,609
Investment Property Revaluation Fund	24,056	-	6,188	(859)	29,385
Exchange Equalisation Fund	3,449	-	36	(1)	3,484
Other Designated Funds	16,434	1,714	15,099	(4,612)	28,635
	105,808	(129)	51,813	(33,211)	124,281
General Reserve	4,272	(1,634)	10,244	(8,965)	3,917
	130,376		62,057	(43,453)	148,980

The Property Fund represents funds which have been utilised to finance the acquisition of freehold and leasehold properties.

The Other Fixed Assets Fund represents funds which have been used to finance the acquisition of Other Tangible Fixed Assets (per Note 21).

The Property Commitments Fund represents funds earmarked for future property acquisitions and schemes. This includes a reserve held to fund the future replacement of the IHQ building (£12.44m), and an International Property Project reserve (£7.79m) held to provide additional property project funding to territories over the next 2-4 years.

The Self-Denial Fund represents amounts held to ensure sufficient funds are available to meet the commitment to make maintenance grants to supported territories payable quarterly in advance. The balance is equivalent to 12.4 months of the budgeted grants and support costs payable to overseas territories for the following year.

The Investment Appreciation Fund represents unrealised gains on investments which are still subject to market risk.

The Investment Property Revaluation Fund represents the surplus on revaluation of tenanted properties held for investment purposes. The Exchange Equalisation Fund represents exchange gains made and held to offset future exchange losses.

Other Designated Funds are held for particular purposes designated by the directors in the exercise of their discretionary powers. This includes a Mission Support Reserve (£10.12m) held to provide additional project funding to territories over the next 2-4 years and an International Schools Development reserve (£6.08m) held to provide additional school project funding to territories over the next 2-4 years. In addition to this there are endowment funds held totalling £10.24 million from which income is allocated to support active Salvation Army officers.

The General Reserve represents the working capital required to fund the day-to-day needs of The Salvation Army International Trust, and is equivalent to 6.1 months expenditure on headquarters administration costs.

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	
	Funds	Funds	Total
	000£	£000	£000
Property Assets	14,286	15,271	29,557
Other Tangible Fixed Assets	696	1,078	1,774
Investments	120,726	20,373	141,099
Long Term Loans	1,047	-	1,047
Current Assets	14,463	64	14,527
Current Liabilities	(1,965)	-	(1,965)
Debtors over one year	257	-	257
Creditors over one year	(530)		(530)
	148,980	36,786	185,766

20. PROPERTY ASSETS

	Long		
Freehold	Leasehold	Overseas	Total
000£	£000	£000	£000
29,478	6,851	399	36,728
845	1,060	-	1,905
8	211	-	219
30,331	8,122	399	38,852
(141)	-	(191)	(332)
(467)	(390)	-	(857)
29,723	7,732	208	37,663
5,906	1,447	127	7,480
2	62	-	64
681	155	4	840
6,589	1,664	131	8,384
(56)	-	(50)	(106)
(115)	(57)	` -	(172)
6,418	1,607	81	8,106
23,305	6,125	127	29,557
23,572	5,404	272	29,248
	£000 29,478 845 8 30,331 (141) (467) 29,723 5,906 2 681 6,589 (56) (115) 6,418	Freehold Leasehold £000 £000 29,478 6,851 845 1,060 8 211 30,331 8,122 (141) - (467) (390) 29,723 7,732 5,906 1,447 2 62 681 155 6,589 1,664 (56) - (115) (57) 6,418 1,607	Freehold Leasehold Overseas £000 £000 £000 29,478 6,851 399 845 1,060 - 8 211 - 30,331 8,122 399 (141) - (191) (467) (390) - 29,723 7,732 208 5,906 1,447 127 2 62 - 681 155 4 6,589 1,664 131 (56) - (50) (115) (57) - 6,418 1,607 81

The Transfer to Investments relates to tenanted properties that are held for investment purposes.

21. OTHER TANGIBLE FIXED ASSETS

OTHER TANGBEETINES AGGETO		Office	IT		
	Fit-Outs	Equipment	Equipment	Vehicles	Total
	£000	£000	£000	£000	£000
Cost					
Balance at 1 April 2015	5,253	1,055	401	88	6,797
Additions during the year	-	-	92	-	92
	5,253	1,055	493	88	6,889
Less Disposals			(50)	(29)	(79)
Balance at 31 March 2016	5,253	1,055	443	59	6,810
Depreciation					
Balance at 1 April 2015	3,368	1,055	153	66	4,642
Charge for the year	350	-	106	10	466
	3,718	1,055	259	76	5,108
Eliminated on disposals	-	-	(50)	(22)	(72)
Balance at 31 March 2016	3,718	1,055	209	54	5,036
Net Book Value at 31 March 2016	1,535	-	234	5	1,774
Net Book Value at 31 March 2015	1,885	-	248	22	2,155

22.	INVESTMENTS	2016		2015	
		Cost	Market	Cost	Market
			Value		Value
		000£	0003	£000	£000
(a) Trust				
	Listed Investments				
	Fixed Interest				
	UK Government	11,470	12,271	13,541	14,311
	Equities	a. a.=	24.427		
	UK Directly Held Equities	31,617	31,187	19,897	22,414
	UK Managed Funds	246	602	526	921
	Overseas Directly Held Equities	26,085	29,786	14,966	20,130
		69,418	73,846	48,930	57,776
	Investment in Joint Venture (Note 3)				
	Reliance Bank Ltd Shares	3,825	3,825	3,825	3,825
	Investment Property (see Note (e) below)	6,266	35,651	5,435	29,491
	Property - Freehold Reversionary Interest	2,990	5,800	2,990	5,500
	(see Note (f) below)				
	Bank Deposits	21,977	21,977	38,917	38,917
		104,476	141,099	100,097	135,509
(b) Bank Deposits			2016	2015
				5000	£000
	Sterling - Notice Deposits (less than 3 months)			4,130	6,057
	Sterling - Notice Deposits (greater than 3 months)			4,000	2,000
	US Dollars & Euros			6,226	9,105
	US Dollars & Euros - Notice Deposits (greater than 3 n	nonths)		2,831	7,740
	Cash held by Investment Managers			4,790	14,015
				21,977	38,917
(c) Movement in Listed Investments				
	Market Value at 1 April 2015			57,776	40,100
	Purchases in year			47,131	28,329
	Sales proceeds			(26,379)	(15,063)
	Net Gains/(Losses) - Listed Investments			(4,682)	4,410
	Market Value at 31 March 2016			73,846	57,776
(d) Gains/(Losses) on Investment Assets				
	Listed Investments (see Note (c) above)			(4,682)	4,410
	Net Surplus on revaluation of Investment Property			6,167	3,248
	Realised Gain on disposal of Investment Property			-	-
	Release of revaluation surplus on disposal of Investme	ent Property		-	-
	Release of revaluation surplus on transfer of Investme	nt Property to Fixed Ass	sets	(666)	_
	Gain on revaluation of Freehold Reversionary Interest	' '		300	400
	Gain on revaluation of US Dollar Deposits	()		58	2,361
	Loss on US held investments			(238)	_,,
	Loss on Fixed Interest Bond			(233)	(199)
	LUSS OIL I IVER HITCHEST DOUR				(199)

(e) Investment Property

The investment property represents tenanted properties that are held for investment purposes. During the year there were additions to investment property at a depreciated cost of £878,504 and fair value as at 31 March 2016 of £3,463,000 giving rise to a revaluation gain of £2,584,496.

As part of the three-year revaluation rolling plan, thirty-six investment properties have been valued at fair value as at

31 March 2016 resulting in an additional revaluation gain of £3,582,500.

During the year no properties were sold and four properties were transferred back to Fixed Assets.

Valuations are provided using the comparison method, with the majority of valuations being completed by an External Chartered Surveyor and the rest conducted in-house by the Property Manager who holds a Bachelor of Science degree which included a valuation module.

030

10.220

(f) Property - Freehold Reversionary Interest

The freehold reversionary interest represents the value of the freehold interest in 99 Queen Victoria Street (adjacent to the headquarters building) on which a long lease has been granted and rental income of £217,756 per annum is receivable. The freehold reversionary interest has been valued at the year end by the Trustee, based on advice from an external consulting surveyor, at £5.80 million (£5.50 million: 2015)

(g) Material Investments

The Trust did not hold any listed investment which exceeded 5% of the value of the investment portfolio.

23. LONG TERM LOANS

The Salvation Army International Trust has made loans of £1,047,308 to five territories by making advance payments on their behalf for property strategy projects overseas. During the year advance payments of £222,067 were made, £584,824 of property strategy loans were funded and £354,549 were reclassified as debtors. There are no fixed repayment plans in place and interest is not charged in respect of these loans. These amounts are expected to be recovered by the International Trust subject to the sale of overseas properties and property income generation ventures in the future.

		2016	2015
04	DEDTODO AND DEDAVMENTO	£000	£000
24.	DEBTORS AND PREPAYMENTS Due from Salvation Army territories	13,041	4,305
	Prepayments	145	4,303
	Other Debtors	627	288
	Amounts falling due after more than one year:	02.	
	Loans due from Salvation Army territories.	257	285
	,	14,070	5,035
25.	BANK BALANCES		
	Sterling - Interest-bearing current accounts	449	2,249
	- Ordinary current accounts	161	183
	US Dollars and Euros	3	1
		613	2,433
26	CURRENT LIABILITIES		
20.	Due to Salvation Army territories	467	343
	Funds held in agency capacity for Central Pension Fund	-	363
	Salvation Army Employees' Pension Fund (payable March 2017)	530	249
	Other Creditors	_	731
	Accruals	968	1,214
	Deferred Income	-	1,078
		1,965	3,978
27.	CREDITORS: AMOUNTS FALLING DUE		
	AFTER MORE THAN ONE YEAR		
	Salvation Army Employees' Pension Fund - additional payment due in 2018 (see Note 16).	530	909
	uue III 2010 (See Note 10).	530	909

28. OPERATING LEASE COMMITMENTS

At the 31 March 2016 The Salvation Army International Trust were committed to making the following payments in respect of operating leases:

	2010	2015
	£000	£000
Within one year	67	86
Between one to five years	105	118
After five years	-	
	172	204

29. CAPITAL COMMITMENTS

There were no capital commitments at the year end.

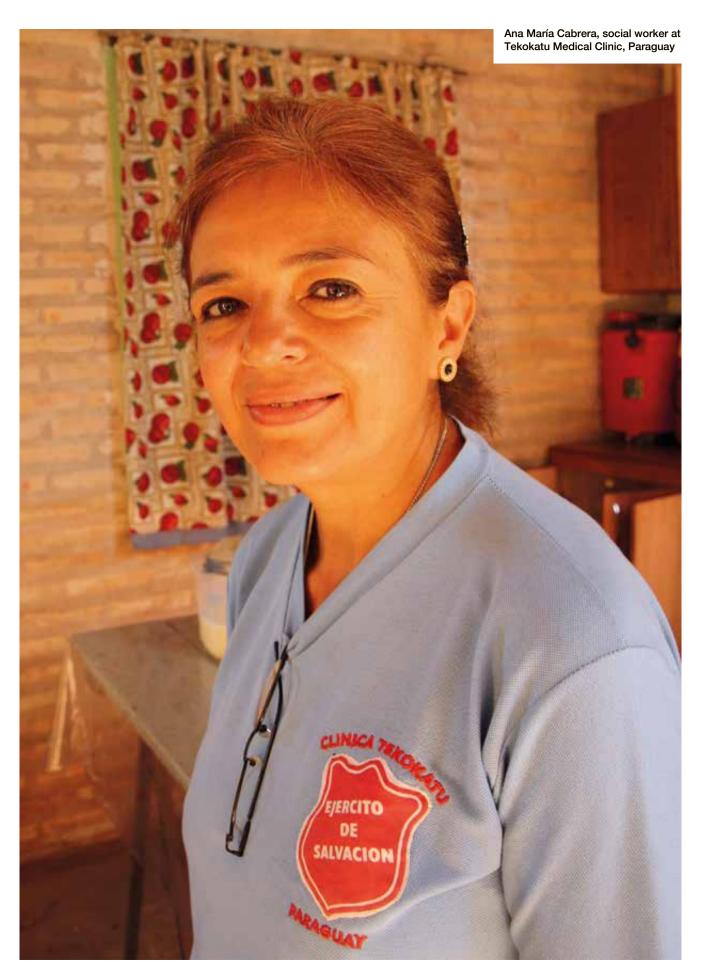
30. RELATED PARTY TRANSACTIONS

The Salvation Army International Trust receives contributions for the International Self-Denial Fund and towards International Programme Support and Administration from Salvation Army territories (see Note 2). As part of the programme of work overseas, financial support is provided to The Salvation Army in developing overseas territories in the form of maintenance grants (see Note 10).

The International Trust has a 51% interest in Reliance Bank Limited. Related party transactions between the two entities during the financial year include £47k (£33k: 2015) bank interest received, £172k (£198k: 2015) donation received, services invoiced £13k (£19k: 2015), rent and services paid of £25k (£25k: 2015) and bank charges paid of £9k (£9k: 2015)

31. ULTIMATE CONTROLLING PARTY

The charity is controlled by The Salvation Army International Trustee Company (SAITCo), a company limited by guarantee (company registration no. 2538134). SAITCo is appointed as the ordinary Trustee of The Salvation Army International Trust.





WORLDWIDE FACTS AND FIGURES

THE SALVATION ARMY AT A GLANCE

Countries and territories where SA serves (at 31 October 2015, see pp 27-28) 127 Corps, outposts, societies, new plants and recovery churches 13,826 Goodwill centres 506

Officers **26.675** Active **17,261** Retired 9,414

Auxiliary-captains 206

Envoys/sergeants/non officer personnel,

full-time 1,067 Cadets **1,060** Employees **116,647**

Senior soldiers 1,056,722

Adherent members 156,842

Junior soldiers 378,811 Corps cadets 38,454

Senior band musicians 48,135

Senior songsters 133,480

Other senior musical group members 129,794

Senior and young people's local

officers 145,980

Women's Ministries (all groups)

members **743,101**

League of Mercy – members 146,754

SAMF - members 5,464

Over-60 clubs - members 92,899

Men's fellowships - members 138,605

Young people's bands - members 29,057

Young people's singing companies -

members 114,920

Other young people's music groups - members 160,987

Sunday schools - members 1,422,567

Junior youth groups

(scouts, guides, etc, and clubs) - members 253,244

Senior youth groups – members 178,953

Corps-based community development programmes 10,211

Beneficiaries/clients 2,016,867 Thrift stores/charity shops (corps/territorial) 1,282 Recycling centres 50





SOCIAL PROGRAMME

Residential

Hostels for the homeless 440

Capacity **24,860**

Emergency lodges 318

Capacity **17,723**

Children's homes 182

Capacity **7,001**Homes for elderly persons **200**

Capacity **11,605**

Homes for disabled persons 47

Capacity 1,634

Homes for blind persons 4

Capacity 114

Remand and probation homes 43

Capacity 1,192

Homes for street children 23

Capacity 448

Mother and baby homes 47 Capacity 1,372

Training centres for families 9

Capacity 205 Care homes for vulnerable people 39

Capacity 1,437

Women's and men's refuge centres 95

Capacity 2,247 Other residential care

homes/hostels 132

Capacity 5,151

ADDICTION DEPENDENCY



Residential programmes 252

Capacity **14,267** Harbour Light programmes 25 Capacity **86,949**

Other services for those with addictions 32 Capacity 2,671



SERVICE TO THE ARMED FORCES

Clubs and canteens 8 Mobile units for service personnel 17 Chaplains 31









SERVICES TO THE COMMUNITY

Prisoners visited 266.089 Prisoners helped on discharge 93,915 Police courts - people helped 155,126 Missing persons – applications 8,181 Number traced 3,444 Night patrol/anti-suicide -Number helped 405,594 Community youth programmes 2,409 Beneficiaries 313,508 Employment bureaux - applications 76,378 Initial referrals 97,803 Counselling - people helped 400,927 General relief - people helped 16,130,485 Emergency relief (fire, flood, etc) -People helped 458,288 Emergency mobile units 2,958 Feeding centres 1,354 Restaurants and cafés 135 Thrift stores/charity shops (social) 1,189 Apartments for elderly 723 Capacity 5,947 Hostels for students, workers, etc 39 Capacity 1,544 Land settlements (SA villages, farms etc) 6 Capacity 22 Social Services summer camps 458 Participants 35,065 Other services to the community (unspecified 345 Beneficiaries 1,996,884

EMERGENCY DISASTER RESPONSE



Disaster rehabilitation schemes 104

Participants 129,323 Refugee programmes host country 58 Participants 32,143

Refugee rehabilitation programmes 67

Participants 17,938

Other response programmes 52

Participants 65,888



EDUCATION PROGRAMME

Kindergarten/sub primary 903 Primary schools 1,863

Upper primary and middle schools 152 Secondary and high schools 1,114

Colleges and universities 11

Vocational training schools/centres 70

Pupils 606,411 Teachers 20,111

Schools for blind students (included in above

totals) 11

Schools for disabled students (included in above totals) 29

Boarding schools

(included in above totals) 38

Staff training and development centres 8 Learning Centres 7

HEALTH PROGRAMME



General hospitals 16 Capacity 1,936

Hospice long term care 8

Capacity 111

Maternity hospitals 26

Capacity 1,379

Other specialist hospitals 10

Capacity 480

Specialist clinics 32

Capacity 294

General clinics/health centres 105

Capacity 2,666

Mobile clinics/community health posts 139

Inpatients 465,015

Outpatients 1,629,018

Doctors/medics 3,336

Non medical staff 1,741 Invalid/convalescent homes 4

Capacity 226

Health education programmes (HIV/Aids, etc) 61

Beneficiaries 379,295

Day care programmes 6

In addition to the contributions made by the International Trust for work overseas, contributions were made directly by territories towards

special projects.			
CONTRIBUTIONS FROM TERRITORIES	£	RECIPIENT TERRITORIES	£
Australia Eastern	1,816,303	Africa General	331,834
Australia Southern	805,256	Americas General	20
Canada and Bermuda	1,956,813	Angola	359,962
Denmark	32,222	Australia Eastern	43,090
Hong Kong and Macau	334,644	Bangladesh	338,107
Japan	64,804	Brazil	618,877
The Netherlands and Czech Republic	928,186	Caribbean	4,927,063
New Zealand, Fiji and Tonga	128,122	Congo (Brazzaville)	201,100
Norway, Iceland and The Faeroes	1,340,425	Democratic Republic of Congo	842,697
Singapore, Malaysia and Myanmar	615	Denmark	47,016
Sweden and Latvia Switzerland, Austria and Hungary	251,195 1,869,750	Eastern Europe Finland and Estonia	660,662 86,454
United Kingdom with the Republic of Ireland	554,372	France and Belgium	68,769
USA Central	1,600,531	Germany, Lithuania and Poland	331,199
USA Eastern	3,348,412	Ghana	213,055
USA Southern	3,388,474	Hong Kong and Macau	52,067
USA Western	1,858,876	India Central	329,700
USA SAWSO	6,156,143	India Eastern	996.273
	0,100,110	India Northern	252,202
	£26,435,143	India South Eastern	246,981
		India South Western	327,820
		India Western	380,752
		Indonesia	644,591
		Italy and Greece	522,639
		Japan	358,034
		Kenya East	948,704
		Kenya West	1,570,096
		Latin America North	467,943
		Liberia (incl. Sierra Leone)	187,329
		Malawi	393,508
		Mali	78,575
		Mexico	1,272,321
		Mozambique	48,194
		Netherlands, Czech Republic and Slovakia	77,217
		New Zealand, Fiji and Tonga	16,521
		Nigeria	234,449
		Norway, Iceland and The Faeroes	97,782
		Pakistan	530,621
		Papua New Guinea	886,226
		Philippines	461,397
		Russia	144,432
		Rwanda and Burundi	257,874
		Singapore, Malaysia and Myanmar South America East	451,657 405,871
		South America East South America West	579,578
		Southern Africa	394,932
		Spain and Portugal	320,800
		Sri Lanka	401,388
		Sweden and Latvia	85,076
		Switzerland, Austria and Hungary	13,789
		Taiwan	157,150
		Tanzania	1,052,603
		Uganda	532,893
		USA National	410,046
		Zambia	372,961
		Zimbabwe	402,246

