

**THE SALVATION ARMY
UNITED KINGDOM AND IRELAND TERRITORY**

**WILLIAM BOOTH MEMORIAL TRUST
TRUSTEE'S REPORT AND
FINANCIAL STATEMENT
31 MARCH 2025**

CHARITY REGISTRATION NO: 214779-94

Principal Office
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THE WILLIAM BOOTH MEMORIAL TRUST

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TRUSTEE'S REPORT

LEGAL AND ADMINISTRATIVE DETAILS

The William Booth Memorial Trust is one of the Trusts listed in Schedule 5 to The Salvation Army Act 1980. It was established by deed poll dated 19th September 1921. The Trust is linked to The Salvation Army Trust (Charity Registration Number 214779) and its linked charity registration number is 214779-94.

Under Section 12(1) (a) of The Salvation Army Act 1980, as amended, The Salvation Army Trustee Company is appointed as the ordinary trustee of the William Booth Memorial Trust.

The trust is funded primarily by grants from The Salvation Army Trust.

DIRECTORS OF THE SALVATION ARMY TRUSTEE COMPANY

The current directors of The Salvation Army Trustee Company and those who held office during the year are as follows:

Commissioner Paul Main (Territorial Commander)
Colonel Peter Forrest (Chief Secretary)
Lieut-Colonel Paul Kingscott (Secretary for Business Administration) (appointed 10.05.24)
Lieut-Colonel Alan Read (until 01.05.24)
Lieut-Colonel Andrew McCombe (Secretary for Mission)
Lieut-Colonel Beverley McCombe (Secretary for Personnel)
Lieut-Colonel Dean Pallant (until 30.06.24)
Lieut-Colonel Nicholas Coke (Secretary for Communications) (appointed 05.07.24)
Lieut-Colonel Judith Payne (until 24.07.24)
Lieut-Colonel Mark Herbert (Principal of William Booth College)
Major Amanda (Mandy) White (Divisional Leader) (appointed 26.09.24)
Helen O'Brien
Philip Edwards
Peter Gale
Andrew Stickland
Aidan Grills (appointed 10.05.24)
Jennifer Laurent-Smart (appointed 26.09.24)

The Chief Secretary, Colonel Peter Forrest, is responsible for the day-to-day management of the charity.

Company Secretary

Elliot Thomas is Company Secretary of The Salvation Army Trustee Company.

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CHARITABLE OBJECTIVES

The purpose of the Trust is for or towards the establishment, maintenance and carrying on of a College for the instruction, training and education of Officers and Members of The Salvation Army and others involved with or interested in the mission of The Salvation Army.

The directors of SATCo confirm that they have taken account of the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and have considered how planned activities will contribute to the aims and objectives set.

REVIEW OF ACTIVITIES IN THE YEAR

William Booth College (WBC) deals with all the learning and development needs of The Salvation Army in the United Kingdom and Ireland, ranging from mandatory first aid, health and safety, and equality and diversity training all the way through to overseeing doctoral students working with other institutions. The Higher Education activities are overseen by a specific Higher Education team, who deliver a bespoke CertHE programme to employed spiritual leaders, a DipHE in Salvation Army Officer Training for Salvation Army Officers in Training, and two top-up degrees in Christian Theology and Practice, and Pastoral Care with Psychology.

Each intake (session) of those being trained as Salvation Army officers are given a cohort name. During the year William Booth College had 12 members of the "Defenders of Justice" session leave for their appointments following their ordination and commissioning in July 2024.

Also in July 2024, 8 members of the "Champions of the Mission" session embarked on their summer training placements, returning to William Booth College in October 2024.

September 2024 saw the new intake arrive of 4 members of the "Keepers of the Covenant" session.

Much of the training and development of the cadets, officers, and employees of The Salvation Army in the UK and Ireland territory continued to be delivered in a hybrid manner both in person and online.

In the academic year, 1163 people have taken advantage of the learning and development opportunities presented to them through William Booth College.

The WBC Leadership and Tutor teams include people who have experience in social services, corps officership, learning and development, and administration.

The courses are designed to address the learning needs of officers and employees in a variety of settings; a number are role-specific, but many are open to all.

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STATEMENT OF CORPORATE GOVERNANCE

The Trust is one of a number of trusts forming part of The Salvation Army United Kingdom and Ireland Territory, under the trusteeship of SATCo. SATCo's board is assisted by an Audit Committee, a Nominations Committee, an Investment Advisory Committee, a Risk Management Committee, a Property Committee and a Finance Committee. The Audit Committee comprises a non-executive director chair and three independent members with a remit to review The Salvation Army's internal and external audit arrangements and consider reports issued by internal and external auditors including the annual financial statements. The role of the Nominations Committee is to recommend new non-executive Board members. The Investment Advisory Committee includes three external advisers in its membership and advises on appropriate investments. The Property Committee is chaired by a non-executive SATCo Director, members are appointed by SATCo that mandatorily include the Territory Property Director. Other nominated individuals possess an appropriate mix of property skills and experience. Its purpose is to consider the overall property portfolio and advise on strategy. The Finance Committee is chaired by a non-executive SATCo Director, members are appointed by SATCo that mandatorily include the Secretary for Business Administration and the Territorial Financial Secretary. Other nominated individuals possess an appropriate mix of financial skills and experience. Its purpose is to consider the overall financial position and planning of the UKI Territory. The Risk Management Committee is referred to below under Risk Management.

SATCo's Board meets bi-monthly. In addition to its oversight and governance role, the following matters require consideration and approval by the full Board:

- Annual budget;
- Expenditure in excess of £5 million;
- Investment policy, on the recommendation of the Investment Advisory Committee;
- Risk Register;
- Key policies; and
- Annual Financial Statements.

The Board has delegated day to day operational matters to the Territorial Operations Board, under the leadership of the Chief Secretary.

The adequacy and effectiveness of arrangements for corporate governance, risk management and oversight of statutory and other regulatory responsibilities are kept under review and the arrangements are subject to periodic audit. Full details of the governance arrangements are set out in the Trustee Annual Report of The Salvation Army Trust.

INTERNAL BOARDS AND COUNCILS

WBC has the following internal boards and councils in operation:

Senior Leadership Team (SLT): Consists of the Principal, Assistant Principal, and Unit Heads for: Business Services, Foundational Learning, Higher Education, Candidates (Officer Recruitment), Learning and Development Support, Further Education, Learning and Development Delivery, and Vocational Development. This team meets monthly and is chaired by the Principal. The SLT is responsible for strategy within WBC.

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Operations Board: Chaired by the Principal; consisting of members of the SLT and the WBC Finance Officer. The Operating Board deals with financial planning, budgetary setting, approvals of expenditure outside of budgets or above agreed amounts, accountability for departments budgets, accountability for property, facilities, and HR issues. This board meets monthly.

Territorial Training Board: Chaired by the Assistant Principal; this board considers and approves requests for funding learning and development (L&D) within The Salvation Army, monitors progress of learners, provides advice and guidance relating to organisational L&D. This board is a sub-group of the Operations Board and is accountable to that board. This board meets weekly.

WBC Coordinating Council: Chaired by the Principal; consisting of members of the SLT and other nominated individuals and is responsible for coordinating the programmes and smooth daily running of WBC. This council meets monthly.

ORGANISATIONAL GOVERNANCE AND ACCOUNTABILITY

The Principal of WBC is line managed by the Territorial Secretary for Leader Development of The Salvation Army within the UK and Ireland Territory and is accountable for the successful management of WBC to the Territorial Commander. The Principal is a Director of The Salvation Army Trustee Company and is accountable to them through an annually report regarding WBC to the trustees.

William Booth Governing Council: Chaired by the Territorial Leader for Leader Development. The Chief Secretary is the deputy chair. Membership also comprises the WBC Principal, Territorial Secretary for Leader Development, SLT, a Divisional Leader and the Secretaries for Personnel and Mission. This Council holds the Principal and SLT accountable for the management and outcomes of WBC. The proposed strategy is considered and gains the required approvals within this council. This Council meet twice yearly.

Through these governance arrangements, the Trust ensures compliance with the Office for Students' (OfS) ongoing conditions of registration, any terms and conditions of funding as well as any other relevant regulatory responsibilities. The Trust does not receive public funding from the OfS, the UK Research and Innovation (UKRI, including Research England), the Department for Education or the Education and Skills Funding Agency

The above statement of corporate governance relates to the period covered by the financial statements, and the period up to the date of approval of the audited financial statements.

STATEMENT OF INTERNAL CONTROL

The Salvation Army identifies, assesses and manages risks that could impact its activities so it can better achieve its objectives, comply with relevant laws and regulations and safeguard its funds and assets.

The Board (SATCo) has ultimate responsibility for overseeing risk management, in accordance with Charity Commission guidance (CC26). The Board's Risk Management Committee (RMC) directs an enterprise-wide risk management programme to inform decision making and ensure effective procedures to identify and evaluate risks and implement effective controls.

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The RMC considers the most recent developments in the most significant risks, while also prioritising broader developments to the Salvation Army's approach to risk management. The most recent three-year plan promotes a deepening appreciation of the complexities of risk management within a wide-ranging structure, the importance of metrics to inform risk management and the implications of macro and global risks that may have consequences for the organisation.

Risk management operates through a top-down review by the RMC and bottom-up review by individual functions, enabling the identification and prioritisation of key and emerging risks. This enables site and service specific concerns to be identified and managed, whilst retaining high level oversight and assurance of the most significant risks facing the organisation. The RMC reports to the Board at least twice yearly on key risks. Through this risk management process the trustees have considered the major risks facing the organisation and satisfied themselves that controls are established to manage them.

The system of internal control is designed to prevent and detect irregularities, including fraud. The internal audit function carries out a cycle of risk-based reviews and provides regular reports to the Audit Committee, making recommendations for improvement. The external auditors also report control weaknesses in their audit management letters which are submitted to the Audit Committee. Through these processes, the Directors of SATCo ensure that a sound system of internal control is maintained. During the period of this report, and up to the date of sign off, there have been no serious weaknesses in internal control identified.

The above statement on internal control and risk management relates to the period covered by the financial statements, and the period up to the date of approval of the audited financial statements.

RESPONSIBILITIES OF THE DIRECTORS OF SATCO

As a linked charity, there is no requirement under charity law for the William Booth Memorial Trust (the "Trust") to prepare separate financial statements. The transactions and balances of the Trust are included within the financial statements of The Salvation Army Trust.

FINANCIAL REVIEW

During the year the overall income has increased to £6.1 million (2024: £5.6 million). Expenditure has increased from £5.9 million (2024) to £6.5 million (2025). This was primarily as a result of increased cost of living, together with an increase in operations.

The primary purpose of the WBC is to provide the necessary establishment, maintenance and operation for the instruction and training of men and women for service as officers of The Salvation Army. It also provides training and development for Officers and Employees in their ongoing ministry and work. This benefits the public in general as this enables The Salvation Army to deliver mission of a high and relevant standard.

It should be noted that The Salvation Army underwrites the William Booth Memorial Trust and therefore, it continues to be a going concern for as long as The Salvation Army is a going concern. This allows William Booth Memorial Trust to continue to deliver and support the

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needs of future candidates, officers and employees striving to serve God, his disciples and the wider community The Salvation Army serves in.

Approved on behalf of The Salvation Army Trustee Company:

A handwritten signature in black ink, appearing to read 'Peter Forrest', with a stylized flourish at the end.

Peter Forrest
Colonel Peter Forrest
28 August 2025

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**INDEPENDENT AUDITORS REPORT TO
THE SALVATION ARMY TRUSTEE COMPANY AS TRUSTEE OF THE WILLIAM BOOTH
MEMORIAL TRUST**

Opinion

We have audited the Statement of Comprehensive Income of the William Booth Memorial Trust (the Charity) for the year ended 31 March 2025, and notes to the financial statement, including a summary of significant accounting policies (together “the financial statement”).

In our opinion the financial statement:

- presents fairly, in all material respects, the state of the Charity’s affairs income and expenditure, for the year ended 31 March 2025;
- has been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (including FRS 102) relevant to preparing such a statement; and
- has been prepared in accordance with the requirements as agreed with the Office for Students (OfS) of the *Statement of Recommended Practice - Accounting for Further and Higher Education* and the OfS Accounts Direction (issued October 2019) (“the OfS Accounts Direction”).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (“ISAs (UK)”), including ISA (UK) 800 and ISA (UK) 805. Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Statement* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statement in the United Kingdom, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1a to the financial statement, which describes the basis of accounting. The financial statement is prepared to assist the Charity to meet the requirements of Office of Students. As a result, the financial statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Opinion on other matters prescribed by the OfS accounts direction

No funds have been provided to the charity by the OfS.

Responsibilities of Management and Those Charged with Governance for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions and for such internal control as management determines is necessary to enable the preparation of financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management, with reference to the ongoing support provided by the Salvation Army Trust, is responsible for assessing the charity’s ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and

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using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the charity's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs UK will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial statement.

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statement is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statement from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the frameworks within which the Charity operates, focusing on those regulations that have a direct effect on the determination of material amounts and disclosures in the financial statement. The regulations we considered in this context were Office for Students regulations. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statement but compliance with which might be fundamental to the charity's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charity for fraud. The laws and regulations we considered in this context for the UK operations were GDPR and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statement from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and Salvation Army Trustee Company about their own identification and assessment of the risks of irregularities, reviewing accounting estimates for biases, designing audit procedures over the timing of income and reviewing regulatory

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correspondence with the Office for Students.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statement, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statement, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of this report

This report, including the opinion, has been prepared for and only for the trustee of the Salvation Army Trust and the William Booth Memorial Trust to meet the accountability requirements of the OfS. Our audit work has been undertaken solely so that we might state to the Trustees those matters that we have agreed to state to them in our report in order to assist the Trustees to meet their obligation under those requirements to procure such a report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trustees for our audit work, for this report or for the opinions we have formed.



Crowe U.K. LLP
Statutory Auditor
London

Date: 29 August 2025

Crowe U.K. LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

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STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025	2024
		£	£
INCOMING RESOURCES			
Income from Grants and Donations			
Grants	2	5,530,574	5,130,376
Donations	4	30,768	26,927
Investment and Rental Income	1b,3	44,927	26,901
Other Income	4	519,480	458,031
Total Incoming Resources		<u>6,125,749</u>	<u>5,642,235</u>
RESOURCES EXPENDED			
Direct Charitable Expenditure			
Education and Training	5,6 and 7	6,507,321	5,874,442
Total Resources Expended		<u>6,507,321</u>	<u>5,874,442</u>
Net (Outgoing) Resources		(381,572)	(232,207)
Unrealised Gains on Investment		-	-
Result for the year		<u>(381,572)</u>	<u>(232,207)</u>

All the activities reported above, in both the current and proceeding years, reflect ongoing activities.



Colonel Peter Forrest
Director



Lieut-Colonel Paul Kingscott
Director

Approved by The Salvation Army Trustee Company on 28 August 2025

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

1. ACCOUNTING POLICIES

The William Booth Memorial Trust is funded and managed by the Salvation Army Trust. The Salvation Army Trust is a Public Benefit Entity. The following accounting policies have been applied.

(a) Basis of Accounting

The College is a linked charity to the Salvation Army Trust, and as such does not produce its own statutory accounts. For this reason, the statements exclude a balance sheet, cash flow statement, and other disclosures usually contained in the financial statements of OfS registered organisations.

The statement has been prepared under the historic cost convention in accordance with United Kingdom Generally Accepted Accounting Practice (including FRS 102). The college's Statement of Comprehensive Income has been prepared following the general format of the OfS Accounts Direction (2019).

The trust is a public benefit entity as defined by FRS 102.

As set out in Note 10, The William Booth Memorial Trust is dependent upon the support of The Salvation Army Trust. The Salvation Army Trust is committed to continuing this support and the financial statement has been drawn up on a going concern basis.

(b) Interest and Dividend, on Investments are brought into account in the year in which they are due.

(c) Expenditure

(i) Expenditure has been charged to the Statement of Comprehensive Income on the basis of the accruals concept.

(ii) Irrecoverable Value Added Tax is charged to the related heads of expenditure.

(d) Balance Sheet

As the William Booth Memorial Trust is owned, funded and managed by the Salvation Army Trust, assets and liabilities relating to the College are consolidated into the Salvation Army Trust's balance sheet. No Balance sheet is presented for the College.

(e) Capital Expenditure

The College operates a rolling programme of planned capital expenditure covering substantial works to the College's premises and acquisition of major items of equipment. The cost of these approved capital projects is met directly by the Salvation Army Trusts and is not accounted for within the financial statements of the College.

(f) Maintenance of premises

The cost of routine corrective maintenance is charged to the Statement of Comprehensive Income in the period that it is incurred.

2. GRANTS

	2025 £	2024 £
Grant income from Salvation Army Trust	<u>5,530,574</u>	<u>5,130,376</u>

Within the grant income, there is an element of restricted income that is associated with cadets, £28,633 (2024: £27,260).

3. INVESTMENT AND RENTAL INCOME

	2025 £	2024 £
Interest and Dividends	7,274	6,716
Rental Income	37,653	20,185
	<u>44,927</u>	<u>26,901</u>

4. OTHER INCOME

	2025 £	2024 £
Hire of Premises for Special Functions	353,375	420,088
Donations	30,768	26,927
Other	166,105	37,943
	<u>550,248</u>	<u>484,958</u>

5. DIRECT CHARITABLE EXPENDITURE

	2025 £	2024 £
Teaching and Related Costs	114,470	99,556
Other Education Costs Including Field Training	14,998	14,508
External Studies	84,606	14,976
Support Costs:		
Housekeeping and General Maintenance	419,341	441,260
Rates and Insurance	243,447	212,798
Light, Fuel and Water	550,154	665,220
Furnishing and Equipment	297,743	305,793
Property Repairs and Renovations	484,932	419,079
Motor Vehicle Depreciation	6,188	11,088
Property Depreciation	441,119	247,291
Other Expenditure	363,286	355,550
	<u>3,020,284</u>	<u>2,787,119</u>

6. MANAGEMENT AND ADMINISTRATION

	2025	2024
	£	£
Professional and Other Costs	46,643	44,626
	<u>46,643</u>	<u>44,626</u>

The audit fee is £17,000 (2024: £15,000).

The audit fee is not part of the Management and Administration costs above as it is paid by The Salvation Army Trust.

7. STAFF COSTS

	2025	2024
	£	£
Allowances and Salaries	2,877,904	2,555,954
Social Security Costs	253,244	220,356
Pension Contributions	187,380	162,989
	<u>3,318,528</u>	<u>2,939,299</u>
Temporary agency staff costs	121,866	101,398

	No.	No. restated
Number of Officers and Employees	104	87

The prior year average staff numbers have been restated.

Head Provider remuneration

The Head Provider (The William Booth College) is the Territorial Commander of The Salvation Army United Kingdom and Ireland Territory and Chairman of the Salvation Army Trustee Company (SATCo). The role of Head Provider forms only a part of the Territorial Commander's overall responsibilities to The Salvation Army but their full remuneration is provided below.

The remuneration in the current and previous year was as follows:

	2025	2024
Basic Allowance	13,906	13,244
Positional Allowance	2,225	1,990
Officers Service Recognition Allowance	6,953	6,175
Additional Allowance	726	691
Taxable Benefit	4,107	3,269
Total	27,917	25,369

The positional allowance is awarded to officers holding senior roles within the Salvation Army. The service recognition is a scaled allowance that increases with the number of years the officer has been appointed at the Salvation Army.

In addition, in common with all Salvation Army serving officers, The Territorial Commander is provided with furnished accommodation. The taxable benefit relates to the provision of a car through the Salvation Army Fleet Car scheme. Salvation Army officers do not participate in a formal pension scheme, but may benefit from The Salvation Army Retired Officers Allowance Fund which pays allowances on retirement, where the contribution amounts are not guaranteed.

The salary of the Head Provider is 0.96 times the median full time equivalent salary of the Trust's officers and employees. The Head Provider remuneration is included as they participate in a suite of roles and primarily covers the broad breadth of leadership undertaken.

Higher Paid Staff

No member of staff earned in excess of £100,000.

Key Management Personnel:

The total remuneration of the key management personnel (which comprises five senior officers) amounted to £85,852 (2024: £74,360). These comprise three personnel roles which were fulfilled by five senior offices (2024: three) during the year due to two role changes (2024: nil). The seniors officers remuneration is only borne by WBMT when they are holding the related personnel role.

The staff costs for two of the three key management personnel roles, amounting to £53,386, is outside the budget cost centres of WBMT. As such they are additional to the staff costs detailed in note 7.

8. TRUSTEES

The directors of The Salvation Army Trustee company comprise officers of The Salvation Army and other directors with specialist expertise. No director received any remuneration for their role as a director.

9. PENSION COSTS

The Salvation Army Retired Officers' Allowance Fund is a charitable trust, established by The Salvation Army Act 1963, which pays retirement allowances, which are not guaranteed, to retired officers. It is funded by The Salvation Army Trust. Employees are either members of The Salvation Army Employees' Pension Fund, which is a defined benefit scheme, closed to new members in 2011, or the Employees' Defined Contribution scheme. In accordance with the 1963 Act any past service deficit arising on the defined benefit scheme is funded by The Salvation Army Trust. The FRS102 Pension disclosures are included with The Salvation Army Trust accounts.

10. RELATED PARTY TRANSACTIONS

The William Booth Memorial Trust is dependent upon the support of The Salvation Army Trust. The college received £5,530,574 in grant income (2024: £5,130,376), £279,227 of income from hire of premises for special functions (2024: £299,413), and nil in donations (2024: £507) from The Salvation Army Trust during the year.

11. CONNECTED TRUSTS

The Salvation Army Trustee Company is the trustee of a number of connected charitable trusts which are concerned with specific aspects of the Army's work:

- (i) The Salvation Army Trust (Charity Registration No. 214779)
- (ii) The Salvation Army Social Work Trust (Charity Registration No. 215174)