

GLOBAL LEADERSHIP NETWORK UK

(A Company Limited by Guarantee)

COMPANY NUMBER 3057781
REGISTERED CHARITY NUMBER 1069726

UNAUDITED FINANCIAL STATEMENTS

For the period ended

31 March 2022

LEGAL AND ADMINISTRATIVE DETAILS

Charity Name: Global Leadership Network UK

Registered Charity Number: 1069726

Company Number: 03057781

Principal Address: The C3 Centre
2 Brooks Road
Cambridge
CB1 3HR

Registered Office The C3 Centre
2 Brooks Road
Cambridge
CB1 3HR

The Council of Management: Mr Scott Cochrane
Mr Gary Schwammlein (Resigned 18 July 2022)
Mr Steven Smith
Mr Mark Faithfull
Mrs Helen Reed (Resigned 18 July 2022)
Mr Andrew Worthington

Company Secretary: Mrs Rachael Cottell (Resigned 25 October 2021)

Bankers: Barclays Bank PLC
425-427 Shirley Road
Shirley
Southampton
SO15 3EU

Independent Examiner: Robert Allin FCA
Independent Examiner
Milton Hall, Ely Road
Milton
Cambridge
CB24 6WZ

GLOBAL LEADERSHIP NETWORK UK

REPORT OF THE COUNCIL OF MANAGEMENT

The Council of Management presents its report and the Financial Statements of the company for the period ended 31 March 2022 in accordance with the Statement of Recommended Practice: 'Accounting by Charities' (SORP).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Global Leadership Network UK ("GLN UK") is a registered charity and is a registered company limited by guarantee. The company is governed by its memorandum and articles of association dated 17th May 1995.

GLN UK is an affiliate of Global Leadership Network (GLN US) based in South Barrington, IL, USA under the terms and conditions of the Willow Creek Association Affiliation Agreement dated 15th March 2000 ("the Affiliation Agreement").

Staffing

In accordance with the Affiliation Agreement, GLN UK is governed by The Council of Management (which is the Board of Directors for the purposes of company law and Board of Trustees for the purposes of Charity Law) consisting of a minimum of five members. Each member of the Council is a member of GLN UK or aligned with its purposes. Recruitment of new Council members is subject to election by The Council of Management. Induction and training of new Council members is undertaken by the Chairman of The Council of Management and the Chief Executive. Review of each Council member's role and contribution is undertaken bi-annually by the Chairman and the Chief Executive. Review of the Chairman's role and contribution is undertaken bi-annually by the GLN International Vice President.

The Council of Management is responsible for policy and strategic direction. The operational and staff management was the responsibility of the CEO, Roger Fairhead from 1 December 2020 and he was supported by an administrative team.

As a result of the impact of the COVID pandemic on the charity's activities and the resulting reduced ability to raise funds from selling tickets to events, the trustees were reluctantly forced to make all staff redundant in November 2021, thereafter, relying on volunteers to continue to deliver the charity's objectives.

Volunteers play a vital role in fulfilling the company's objectives and activities. The volunteer roles vary from administrative support for head office functions to Event management at GLN UK conference venues.

In March 2022 Steve and Angie Campbell agreed to take on the voluntary role of joint national directors – effectively replacing the CEO role.

Risk Management

The Council of Management continues to monitor activity on a regular basis using a range of management tools (a "Scorecard" identifying key performance areas is circulated each month and presented at The Council of Management meetings) to identify potential areas of risk. This is constantly reviewed and updated. GLN US, in addition to quarterly reports, requires quarterly budgets and annual goal setting.

The Risk Assessment Report covers the necessary contingencies.

OBJECTIVES AND ACTIVITIES

The purpose of the company is the advancement of the Christian faith by the envisioning, encouraging, and equipping of church leaders. This is achieved by partnering with local churches to provide GLN leadership development training at conferences and seminars. In addition, it provides period-round training materials through membership subscriptions, Internet media and the sale of resources.

GLOBAL LEADERSHIP NETWORK UK

REPORT OF THE COUNCIL OF MANAGEMENT

We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the Council of Management considers how planned activities will contribute to the aims and objectives they have set.

Training

Training provides an effective means through which GLN UK achieves its vision and mission. GLN UK has a strategic goal to provide quality conferences and seminars. Invariably this takes the form of at least one, and usually several major one day events which provide a high inspiration factor and fulfil the 'envision, encourage, equip' objective. In addition, GLN UK provides internet training programmes using video and audio resources from the live events.

The administration of the training is undertaken primarily by the GLN UK team of volunteers who assist with the preparation of mail shots, signage, resources, packaging and other tasks entailed in the running of such big events.

ACHIEVEMENTS AND PERFORMANCE

2020 proved a challenging period for performance, which had ramifications for 2021, which were further exacerbated by the COVID pandemic.

Training

In the UK a set of major one day events took place over multiple venues in the UK & Ireland.

- GLS - October/November
The one day GLS online videocast events brought the top leadership sessions from the US Leadership Summit to the UK
Total bookings: 700 – against a budget target of 2100

The significant shortfall in ticket sales for GLS events resulted in a financial shortfall requiring the Trustees to take steps to reduce the ongoing running costs of the charity.

FINANCIAL REVIEW

Reserves Policy

The aim of The Council of Management is to keep in distributable reserves an amount equivalent to at least six months of operating expenses (in the period to 31 March 2022 operating expenses including salaries, rent, office expenses and other overheads totaled £191,707) The ongoing expenses were significantly reduced by the staff redundancies in November 2021, reducing the operating expenses to less than £2,000 per month from April 2022.

At 31 March 2022, the company had unrestricted funds available of £25,880 (2021: £163,359), which The Council of Management feels is satisfactory. The Council of Management will continue to review the level of reserves in the light of the Association's ongoing plans and requirements.

Public Benefit

The company provides a number of free resources for public benefit. In addition, for a fee, extra resources are made available to individuals and the churches they represent. For low income individuals, GLN UK offers discretionary discounts on its membership, resources, and conference fees.

GLOBAL LEADERSHIP NETWORK UK

REPORT OF THE COUNCIL OF MANAGEMENT

Results for the Period

The company had net outgoing resources of £137,479 for the period ended 31 March 2022 (2020: £91,298).

No donations were received for the GLDF in 2022.

In 2008 The Council of Management agreed upon a policy of apportioning a tenth of the company's surplus to third party organisations. Council members nominate the third party organisations such that they are consistent with the objects of the company and there are no conflicts of interest. At 31 March 2022, £11,118 remained to be apportioned. This represents a surplus from previous periods less subsequent donations. A loss was made this period of £137,479 in unrestricted funds which means there will be no apportionment from 2022.

The balance sheet shows total net assets of £46,266 (2020: £187,745), which are held for use by the company in furtherance of its objectives.

As a result of the restructuring and staff redundancies reducing the running costs of the charity, the Council of Management has a reasonable expectation that the company has adequate resources to continue operational existence for the foreseeable future. For this reason The Council of Management continues to adopt the going concern basis of accounting in preparing the annual financial statements (See note 1 to the financial statements).

FUTURE PLANS

GLN UK plans to focus on its core activity of running online and in person GLS training events.

- **Training:**

The GLS is the principal thrust behind all our activity. GLN UK plans to provide in 2022:

- o The GLS one day online and in person events, continuing with its desire to make the world- class training of the Summit 'annual, accessible and affordable'.
- o Online learning on leadership topics through the rest of the year.

- **Resources:**

- o We plan to focus on conference related resources online and at our events.

REPORT OF THE COUNCIL OF MANAGEMENT

The Council of Management Members' Responsibilities

The members of The Council of Management are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the members of The Council of Management to prepare financial statements for each financial period. Under that law the members have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

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

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

Small Company Provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by The Council of Management on 29 December 2022 and signed on its behalf by



Mr Mark Faithfull
Chairman

INDEPENDENT EXAMINER'S REPORT

I report on the financial statements of the charity for the period ended 31 March 2022 set out on pages 7 to 16.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a "true and fair" view and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

- indicate that accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- indicate that the financial statements do not accord with such records;
- indicate that the financial statements fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102);
- which, in my opinion, attention should be drawn to gain a proper understanding of the financial statements.



Robert Allin FCA
Independent Examiner
Milton Hall, Ely Road
Milton
Cambridge
CB24 6WZ

29 December 2022




CHARITY COMMISSION
FOR ENGLAND AND WALES

GLOBAL LEADERSHIP NETWORK UK		Charity No.	1069726
Annual accounts for the period			
1st January 2021	to	31st March 2022	

Section A Statement of financial activities

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total Funds 2020 £
Incoming resources (Note 3)				
Income and endowments from:				
Donations and legacies	26,257	-	26,257	40,306
Charitable activities	38,014	-	38,014	12,895
Investments	11	-	11	261
Other	-	-	-	686
Total	64,282	-	64,282	54,148
Resources expended (Note 4)				
Expenditure on:				
Charitable activities	201,761	-	201,761	141,472
Other	-	-	-	3,974
Total	201,761	-	201,761	145,446
Net income/(expenditure) before investment gains/(losses)	(137,479)	0	(137,479)	(91,298)
Net gains/(losses) on investments	-	-	-	-
Net income/(expenditure)	(137,479)	0	(137,479)	(91,298)
Extraordinary items	-	-	-	-
Transfers between funds	-	-	-	-
Other recognised gains/(losses):				
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-
Other gains/(losses)	-	-	-	-
Net movement in funds	(137,479)	0	(137,479)	(91,298)
Reconciliation of funds:				
Total funds brought forward	163,359	20,386	183,745	275,043
Total funds carried forward	25,880	20,386	46,266	183,745

Section B Balance sheet

	Unrestricted funds	Restricted income funds	Endowment funds	2022	2020
	£	£	£	£	£
Fixed assets					
Tangible assets	-	-	-	-	-
Total fixed assets	-	-	-	-	-
Current assets					
Stocks	-	-	-	-	4,242
Debtors (Note 7)	971	-	-	971	8,461
Cash at bank and in hand	49,419	20,386	-	69,805	180,799
Total current assets	50,390	20,386	-	70,776	193,502
Creditors: amounts falling due within one year (Note 8)	24,510	-	-	24,510	9,757
Net current assets/(liabilities)	25,880	20,386	-	46,266	183,745
Total assets less current liabilities	25,880	20,386	-	46,266	183,745
Total net assets or liabilities	25,880	20,386	-	46,266	183,745
Funds of the Charity					
Restricted income funds (Note 9)		20,386		20,386	20,386
Unrestricted funds	25,880			25,880	163,359
Total funds	25,880	20,386	-	46,266	183,745
Signed on behalf of the trustees	Signature		Print Name		Date
			MARK FAITHFULL		29/12/2022

Note 1 Basis of preparation**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by the Charity Commission's general guidance.

1.2 Going concern

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

The Council of Management has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason The Council of Management continues to adopt the going concern basis of accounting in preparing the annual financial statements.

N/A

N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	N/A
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	N/A
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	N/A

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

<i>(i) the nature of any changes;</i>	N/A
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	N/A
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	N/A

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

<i>(i) the nature of the prior period error;</i>	N/A
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	N/A
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	N/A

Note 2
2.1 INCOME

Accounting policies

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td></td><td>✓</td></tr> </table>	Yes	No	N/a	✓		✓
Yes	No	N/a						
✓		✓						
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Tax reclaims on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Donated services and facilities	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Support costs	<p>The charity has incurred expenditure on support costs.</p>	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						

2.2 EXPENDITURE AND LIABILITIES

Liability recognition	<p>Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.</p>	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Governance and support costs	<p>Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.</p> <p>Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.</p>	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Redundancy cost	<p>The charity made no redundancy payments during the reporting period.</p>	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Deferred income	<p>No material item of deferred income has been included in the accounts.</p>	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Creditors	<p>The charity has creditors which are measured at settlement amounts less any trade discounts</p>	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Provisions for liabilities	<p>A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date</p>	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Basic financial instruments	<p>The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.</p>	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						

2.3 ASSETS

Tangible fixed assets for use by charity	<p>These are capitalised if they can be used for more than one year, and cost at least</p> <p>They are valued at cost.</p>	<div style="border: 1px solid black; padding: 2px; display: inline-block;">£ 500</div> <table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Stocks and work in progress	<p>Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.</p> <p>Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.</p>	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						
Debtors	<p>Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.</p>	<table border="1"> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	Yes	No	N/a	✓	✓	✓
Yes	No	N/a						
✓	✓	✓						

Note 3

Analysis of income

		Unrestricted funds	Restricted income funds	Total funds 2022	Total funds 2020
		£	£	£	£
Analysis					
Donations and legacies:	Donations and gifts	25,520	-	25,520	40,306
	Gift Aid	737	-	737	-
	Legacies	-	-	-	-
	Other	-	-	-	-
	Total	26,257	-	26,257	40,306
Charitable activities:	Membership (Churches & Individuals)	25,742	-	25,742	6,801
	UK Conferences - GLS	11,112	-	11,112	1,165
	Resources Sales	1,160	-	1,160	4,929
	Total	38,014	-	38,014	12,895
Income from investments:	Interest income	11	-	11	261
	Other - Foreign Exchange	-	-	-	686
	Total	11	-	11	947
TOTAL INCOME		64,282	-	64,282	54,148

Note 4 Analysis of expenditure

Analysis	2022				2020			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on charitable								
Members' services								
- Member benefits	5,000	-	-	5,000	-	-	-	-
- Support costs	46,144	-	-	46,144	31,701	-	-	31,701
UK Conference								
- Other conference expenses	1,389	-	-	1,389	9,506	-	-	9,506
- Support costs	132,490	-	-	132,490	91,021	-	-	91,021
Resources								
- Cost of sales	3,666	-	-	3,666	262	-	-	262
- Support costs	13,073	-	-	13,073	8,981	-	-	8,981
Total expenditure on charitable activities	201,762	-	-	201,762	141,471	-	-	141,471
Other								
Trustee's expenses	-	-	-	-	3,974	-	-	3,974
Total other expenditure	-	-	-	-	3,974	-	-	3,974
TOTAL EXPENDITURE	201,762	-	-	201,762	145,445	-	-	145,445

Other information:

Analysis of expenditure on charitable activities

Activity or programme	2022				2020			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total	Activities undertaken directly	Grant funding of activities	Support Costs	Total
	£	£	£	£	£	£	£	£
Member's services	5,000	-	46,144	51,144	-	-	31,701	31,701
UK Conference	1,389	-	132,490	133,879	9,506	-	91,021	100,527
Resources	3,666	-	13,073	16,739	262	-	8,981	9,243
Total	10,055	-	191,707	201,762	9,768	-	131,703	141,471

Note 5

Support Costs

2022

Support cost	Members' Services	UK Conference	Resource	Total
	£	£	£	£
Payroll Costs	32,801	94,180	9,293	136,274
Office Accomodation	4,311	12,378	1,221	17,910
Office Supplies	1,104	3,170	313	4,587
Travelling & Subsistence	89	254	25	368
Professional incl. Marketing	7,839	22,508	2,221	32,568
Total	46,144	132,490	13,073	191,707

2020

Support cost	Members' Services	UK Conference	Resource	Total
	£	£	£	£
Payroll Costs	23,349	67,041	6,615	97,005
Office Accomodation	3,097	8,892	877	12,866
Office Supplies	2,307	6,625	654	9,586
Travelling & Subsistence	470	1,350	133	1,954
Professional	2,477	7,113	702	10,292
Total	31,701	91,021	8,981	131,703

Note 6 **Paid employees**

6.1 Staff Costs

	2022 £	2020 £
Salaries and wages	124,740	89,451
Social security costs	7,469	4,490
Pension costs (defined contribution scheme)	4,064	2,690
Other employee benefits	-	374
Total staff costs	136,273	97,005

No employees received employee benefits (excluding employer pension costs) for the reporting periods of more than £60,000

6.2 Average head count in the year

	2022 Number	2020 Number
The parts of the charity in which the employees work		
Administration	1	1
Charitable Activities	1	1
Operational support	1	1
Total	3	3

Note 7 **Debtors and prepayments**

Analysis of debtors

	2022 £	2020 £
Trade debtors	191	8,461
Prepayments and accrued income	-	-
Other debtors	780	-
Total	971	8,461

Note 8 **Creditors and accruals**

Analysis of creditors - Amounts falling due within one

	2022 £	2020 £
Trade creditors	4,778	4,275
Accruals and deferred income	19,694	5,370
Taxation and social security	-	-
Other creditors	37	112
Total	24,509	9,757

Note 9 **Charity funds**

9.1 Details of material funds held and movements during the 2022 reporting period

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
GLS	Restricted	Promotion of GLN in the developing world	20,386	-	-	-	-	20,386
Designated	Unrestricted	Third party organisations with consistent objects of the company and where there are no conflicts of interest.	11,118	-	-	-	-	11,118
General	Unrestricted	Unrestricted for use in accordance with the charitable objectives	152,241	64,282	(201,761)	-	-	14,762
Total Funds			183,745	64,282	(201,761)	-	-	46,266

9.2 Details of material funds held and movements during the 2020 reporting period

Fund names	Type	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
GLS	Restricted	Promotion of GLN in the developing world	20,386	-	-	-	-	20,386
Designated	Unrestricted	Third party organisations with consistent objects of the company and where there are no conflicts of interest.	11,118	-	-	-	-	11,118
General	Unrestricted	Unrestricted for use in accordance with the charitable objectives	243,539	54,148	(145,446)	-	-	152,241
Total Funds			275,043	54,148	(145,446)	-	-	183,745

Note 10 Transactions with trustees and related parties**10.1 Trustee remuneration and benefits****2022**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity

2020

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity

10.2 Trustees' expenses

Type of expenses reimbursed	2022	2020
	£	£
Travel	-	3,195
Subsistence	-	118
Accommodation	-	621
	-	
TOTAL	-	3,934

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

0	1
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