

INTERNATIONAL BRIGADE MEMORIAL TRUST

England & Wales · Charity number 1094928

Details

Status Registered

Legal form Other

Registered 2002-12-04

Register [View on the Charity Commission register](#)

Contact

Address Marx Memorial Library
37a Clerkenwell Green
London
EC1R 0DU

Phone 07932873838

Email secretary@international-brigades.org.uk

Website www.international-brigades.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ("THE OBJECTS") ARE(1) TO EDUCATE THE PUBLIC IN THE HISTORY OF THE MEN AND WOMEN WHO FOUGHT IN THE INTERNATIONAL BRIGADES AND IN THE MEDICAL AND OTHER SUPPORT SERVICES IN THE SPANISH CIVIL WAR.IN PARTICULAR, BY PRESERVING AND CATALOGUING VALUABLE HISTORICAL MATERIAL RELATING HERETO AND BY MAKING SUCH MATERIAL AVAILABLE TO THE PUBLIC.(2) TO FOSTER GOOD CITIZENSHIP BY REMEMBERING THOSE WHO HAVE FALLEN IN THE SPANISH CIVIL WAR BY PRESERVING, MAINTAINING AND ASSISTING IN THE CONSTRUCTION OF WAR MEMORIALS.

Activities: Organises and supports activities in the British Isles and Spain to commemorate and study in the international brigade volunteers in the Spanish Civil War 1936-39.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** NATIONAL AND OVERSEAS
- Ireland
- Northern Ireland
- Scotland
- Spain

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£33,251	£42,773	-	-
2024-03-31	£37,150	£40,881	-	-
2023-03-31	£29,281	£51,999	-	-
2022-03-31	£38,704	£48,109	-	-
2021-03-31	£39,444	£46,875	-	-

Trustees

Name	Role	Appointed
JIM JUMP	Chair	2002-10-31
Alan Lloyd		2018-10-13
Alexander Fraser Gordon		2017-10-14
David Chanter		2021-03-20
David McKnight		2019-10-05
Denis Anthony Lenihan		2025-10-04
Dolores Elizabeth Long		2018-10-13
Jonathan Havard		2019-10-05
Luke O'Riordan		2022-10-15
Lynda Mary Walker		2025-10-04
MEGAN DOBNEY		2018-10-13
Michael Stewart Arnott		2019-10-05
PAUL COLES		2020-02-08

INTERNATIONAL BRIGADE MEMORIAL TRUST

England & Wales - Charity number 1094928

Accounts

Charity number: 1094928

International Brigade Memorial Trust

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2025

International Brigade Memorial Trust
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International Brigade Memorial Trust
Report of the Trustees
For the year ended 31 March 2025

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The International Brigade Memorial Trust keeps alive the memory and spirit of the men and women from Britain and Ireland who served in the International Brigades during the Spanish Civil War of 1936-39 and all those who supported them in their home countries. We do this by helping to look after and erect memorials to the volunteers, by encouraging research and historical investigation into the volunteers, by promoting the preservation of archives, by publishing a regular magazine and e-newsletter, by organising and supporting cultural events and activities, by maintaining a website and using other online media and by various other commemorative and educational activities.

Statement on public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

The International Brigade Memorial Trust is an active and vibrant organisation with more than 800 paying members and several group affiliations, mainly trade unions, whether nationally, regionally or by branch. During 2024/25 the trust organised or participated in many successful events in the British Isles and Spain that raised its profile and promoted its aims and objectives. These were reported in our magazine, which can be viewed or downloaded from our website (www.international-brigades.org.uk), in our e-newsletter and on various social media platforms. Such activities require significant expenditure, along with time and skills provided by Executive Committee members and other volunteers, as does the general administration of the trust, and we are once again grateful to all those who have contributed towards fulfilling our aims.

FINANCIAL REVIEW

Reserves

The trustees consider it necessary that unrestricted reserves are held in order to discharge the projected expenditure for the next 12 months. Trustees monitor and review the level of reserves at each year-end and at least once during the year.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	International Brigade Memorial Trust
Charity registration number	1094928
Principal address	37A Clerkenwell Green London EC1R 0DU

International Brigade Memorial Trust
Report of the Trustees Continued
For the year ended 31 March 2025

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Alan Lloyd
Mr Alex Gordon
Mr David Chanter
Mr David McKnight
Mr Jimp Jump
Mr John Haywood
Mr Jonathan Havard
Mr Luke O'Riordan
Mr Mike Amott
Mr Paul Coles
Ms Dolores Long
Ms Marlene Sidaway
Ms Megan Dobney

Independent examiner

Sloane & Co LLP
Office 015
30 Great Guildford Street
Borough
London
SE1 0HS

Approved by the Board of Trustees and signed on its behalf by

.....
Ms Megan Dobney

Date:.....

International Brigade Memorial Trust
Independent Examiners Report to the Trustees
For the year ended 31 March 2025

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sloane & Co LLP
Office 015
30 Great Guildford Street
Borough
London
SE1 0HS

International Brigade Memorial Trust
Statement of Financial Activities
For the year ended 31 March 2025

	Notes	Unrestricted funds £	2024 £
Income and endowments from:			
Donations and legacies	2	23,581	23,293
Fundraising events	3	8,790	12,948
Investments	4	880	909
Total		33,251	37,150
Expenditure on:			
Charitable activities	5/6	(42,773)	(40,881)
Total		(42,773)	(40,881)
Net expenditure		(9,522)	(3,731)
Reconciliation of funds			
Total funds brought forward		56,742	60,473
Total funds carried forward		47,220	56,742

International Brigade Memorial Trust
Statement of Financial Position
As at 31 March 2025

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	11	846	846
		<u>846</u>	<u>846</u>
Current assets			
Stocks	12	3,965	4,642
Cash at bank and in hand		43,499	52,340
		<u>47,464</u>	<u>56,982</u>
Creditors: amounts falling due within one year	13	(1,090)	(1,086)
Net current assets		<u>46,374</u>	<u>55,896</u>
Total assets less current liabilities		<u>47,220</u>	<u>56,742</u>
Net assets		<u>47,220</u>	<u>56,742</u>
The funds of the charity			
Unrestricted income funds	14	47,220	56,742
Total funds		<u>47,220</u>	<u>56,742</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Megan Dobney

International Brigade Memorial Trust
Notes to the Financial Statements
For the year ended 31 March 2025

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

International Brigade Memorial Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Donated goods, services and facilities

Donations are accounted for when received.

Stocks and work in progress

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Income from donations and legacies

	2025	2024
	£	£
Unrestricted funds		
Donations received	5,312	4,635
Subscriptions received	18,269	18,658
	<u>23,581</u>	<u>23,293</u>

3. Income earned from other activities

	2025	2024
	£	£
Unrestricted funds		
Fundraising events	8,790	12,948
	<u>8,790</u>	<u>12,948</u>

4. Investment income

	2025	2024
	£	£
Unrestricted funds		
Bank interest receivable	880	909
	<u>880</u>	<u>909</u>

International Brigade Memorial Trust
Notes to the Financial Statements Continued
For the year ended 31 March 2025

5. Costs of charitable activities by fund type

	2025	2024
	£	£
Unrestricted funds		
Charitable activities	10,595	10,317
Support costs	32,178	30,564
	42,773	40,881
	42,773	40,881

6. Costs of charitable activities by activity type

	2025	2024
	£	£
Activities undertaken directly		
Charitable activities	42,036	38,851
Support costs	737	2,030
	42,773	40,881
	42,773	40,881

7. Analysis of support costs

	2025	2024
	£	£
Support costs	32,178	30,564

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2025	2024
	£	£
Accountancy fees	2,360	1,360
Staff costs	21,368	18,738
Staff pension contributions	454	295

International Brigade Memorial Trust
Notes to the Financial Statements Continued
For the year ended 31 March 2025

9. Staff costs and emoluments

Total staff costs for the year ended 31 March 2025 were:

	2025	2024
	£	£
Salaries and wages	21,368	18,738
Pension costs	454	295
	21,821	19,034
	21,821	19,034

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

11. Tangible fixed assets

Cost or valuation	Fixtures and Fittings
	£
At 01 April 2024	846
At 31 March 2025	846
Net book values	
At 31 March 2025	846
At 31 March 2024	846

12. Stocks and work in progress

	2025	2024
	£	£
Stock	3,965	4,642
	3,965	4,642
	3,965	4,642

13. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	90	86
Accruals	1,000	1,000
	1,090	1,086
	1,090	1,086

International Brigade Memorial Trust
Notes to the Financial Statements Continued
For the year ended 31 March 2025

14. Movement in funds

Unrestricted Funds

	Balance at 01/04/2024	Incoming resources	Outgoing resources	Balance at 31/03/2025
	£	£	£	£
<i>General</i>				
General	56,742	33,251	(42,773)	47,220
	<u>56,742</u>	<u>33,251</u>	<u>(42,773)</u>	<u>47,220</u>

Unrestricted Funds - Previous year

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
<i>General</i>				
General	60,473	37,150	(40,881)	56,742
	<u>60,473</u>	<u>37,150</u>	<u>(40,881)</u>	<u>56,742</u>

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	846	46,374	47,220
	<u>846</u>	<u>46,374</u>	<u>47,220</u>

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	846	55,896	56,742
	<u>846</u>	<u>55,896</u>	<u>56,742</u>

International Brigade Memorial Trust
Detailed Statement of Financial Activities
For the year ended 31 March 2025

	2025	2024
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	5,312	4,635
Subscriptions	18,269	18,658
	23,581	23,293
Other trading activities		
Fund raising events	8,790	12,948
	8,790	12,948
Investments		
Bank interest receivable	880	909
	880	909
Total incoming resources	33,251	37,150
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(10,595)	(10,317)
	(10,595)	(10,317)
SUPPORT COSTS		
Governance costs		
Support costs	(31,441)	(28,534)
Travel and bank charges	(737)	(2,030)
	(32,178)	(30,564)
Total resources expended	(42,773)	(40,881)
Net Expenditure	(9,522)	(3,731)

INTERNATIONAL BRIGADE MEMORIAL TRUST

England & Wales - Charity number 1094928

Accounts

Charity number: 1094928

International Brigade Memorial Trust

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2024

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International Brigade Memorial Trust
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For the year ended 31 March 2024

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OBJECTIVES AND ACTIVITIES

Objectives and aims

The International Brigade Memorial Trust keeps alive the memory and spirit of the men and women from Britain and Ireland who served in the International Brigades during the Spanish Civil War of 1936-39 and all those who supported them in their home countries. We do this by helping to look after and erect memorials to the volunteers, encouraging research and historical investigation into the volunteers, promoting the preservation of archives, publishing a regular magazine and e-newsletter, organising and supporting cultural events and activities, by maintaining a website and using other online media and by various other commemorative and educational activities.

Statement on public benefit

The trustees comprise our Executive Committee, which is elected at our Annual General Meeting. The committee meets three times per year.

ACHIEVEMENTS AND PERFORMANCE

The International Brigade Memorial Trust is an active and vibrant organisation with more than 800 paying members and several group affiliations, mainly trade unions, whether nationally, regionally or by branch. During 2023/24 the trust organised or participated in many successful events in the British Isles and Spain that raised its profile and promoted its aims and objectives. These were reported in our magazine, which can be viewed or downloaded from our website (www.international-brigades.org.uk), in our e-newsletter and on various social media platforms. Such activities require significant expenditure, along with time and skills provided by Executive Committee members and other volunteers, as does the general administration of the trust, and we are once again grateful to all those who have contributed towards fulfilling our aims.

FINANCIAL REVIEW

Reserves

The trustees consider it necessary that unrestricted reserves are held in order to discharge the projected expenditure for the next 12 months. Trustees monitor and review the level of reserves at each year-end and at least once during the year.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	International Brigade Memorial Trust
Charity registration number	1094928
Principal address	37A Clerkenwell Green London EC1R 0DU

International Brigade Memorial Trust
Report of the Trustees Continued
For the year ended 31 March 2024

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr Alan Lloyd
Mr Alex Gordon
Mr David Chanter
Mr David McKnight
Mr Jimp Jump
Mr John Haywood
Mr Jonathan Havard
Mr Luke O'Riordan
Mr Mike Amott
Mr Paul Coles
Ms Dolores Long
Ms Marlene Sidaway
Ms Megan Dobney

Independent examiners

Sloane & Co LLP
36-38 Westbourne Grove
Newton Road
W2 5SH

Approved by the Board of Trustees and signed on its behalf by

.....
Ms Megan Dobney

Date:.....

International Brigade Memorial Trust
Independent Examiners Report to the Trustees
For the year ended 31 March 2024

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiners statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sloane & Co LLP
36-38 Westbourne Grove
Newton Road
W2 5SH

International Brigade Memorial Trust
Statement of Financial Activities
For the year ended 31 March 2024

	Notes	Unrestricted funds £	2023 £
Income and endowments from:			
Donations and legacies	2	23,293	18,466
Fund raising events	3	12,948	10,800
Investments	4	909	15
Total		37,150	29,281
Expenditure on:			
Charitable activities	5/6	(40,881)	(51,999)
Total		(40,881)	(51,999)
Net expenditure		(3,731)	(22,718)
Reconciliation of funds			
Total funds brought forward		60,474	83,192
Total funds carried forward		56,743	60,474

International Brigade Memorial Trust
Statement of Financial Position
As at 31 March 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	11	846	846
		<u>846</u>	<u>846</u>
Current assets			
Stocks	12	4,643	4,818
Cash at bank and in hand		52,340	54,810
		<u>56,983</u>	<u>59,628</u>
Creditors: amounts falling due within one year	13	(1,086)	-
Net current assets		<u>55,897</u>	<u>59,628</u>
Total assets less current liabilities		<u>56,743</u>	<u>60,474</u>
Net assets		<u>56,743</u>	<u>60,474</u>
The funds of the charity			
Unrestricted income funds	14	56,743	60,474
Total funds		<u>56,743</u>	<u>60,474</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Megan Dobney

International Brigade Memorial Trust
Notes to the Financial Statements
For the year ended 31 March 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

International Brigade Memorial Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Donated goods, services and facilities

Donations are accounted for when received.

Stocks and work in progress

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Income from donations and legacies

	2024	2023
	£	£
Unrestricted funds		
Donations received	4,635	4,437
Subscriptions received	18,658	14,029
	23,293	18,466

3. Income earned from other activities

	2024	2023
	£	£
Unrestricted funds		
Fund raising events	12,948	10,800
	12,948	10,800

4. Investment income

	2024	2023
	£	£
Unrestricted funds		
Bank interest receivable	909	15
	909	15

International Brigade Memorial Trust
Notes to the Financial Statements Continued
For the year ended 31 March 2024

5. Costs of charitable activities by fund type

	2024	2023
	£	£
Unrestricted funds		
Charitable activities	10,317	18,314
Support costs	30,564	33,685
	40,881	51,999
	40,881	51,999

6. Costs of charitable activities by activity type

	2024	2023
	£	£
Activities undertaken directly		
Charitable activities	38,851	49,813
Support costs	2,030	2,186
	40,881	51,999
	40,881	51,999

7. Analysis of support costs

	2024	2023
	£	£
Support costs	30,564	33,685

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
	£	£
Accountancy fees	1,360	1,360
Staff costs	18,738	21,777
Staff pension contributions	295	-

International Brigade Memorial Trust
Notes to the Financial Statements Continued
For the year ended 31 March 2024

9. Staff costs and emoluments

Total staff costs for the year ended 31 March 2024 were:

	2024	2023
	£	£
Salaries and wages	18,738	21,777
Pension costs	295	-
	19,034	21,777

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

11. Tangible fixed assets

	Fixtures and Fittings
	£
Cost or valuation	
At 01 April 2023	846
At 31 March 2024	846
Net book values	
At 31 March 2024	846
At 31 March 2023	846

12. Stocks and work in progress

	2024	2023
	£	£
Stock	4,643	4,818
	4,643	4,818

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	86	-
Accruals and deferred income	1,000	-
	1,086	-

International Brigade Memorial Trust
Notes to the Financial Statements Continued
For the year ended 31 March 2024

14. Movement in funds

Unrestricted Funds

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
<i>General</i>				
General	60,474	37,150	(40,881)	56,743
	60,474	37,150	(40,881)	56,743

Unrestricted Funds - Previous year

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
<i>General</i>				
General	83,192	29,281	(51,999)	60,474
	83,192	29,281	(51,999)	60,474

15. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	846	55,897	56,743
	846	55,897	56,743

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	846	59,628	60,474
	846	59,628	60,474

International Brigade Memorial Trust
Detailed Statement of Financial Activities
For the year ended 31 March 2024

	2024	2023
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	4,635	4,437
Subscriptions	18,658	14,029
	23,293	18,466
Other trading activities		
Fund raising events	12,948	10,800
	12,948	10,800
Investments		
Bank interest receivable	909	15
	909	15
Total incoming resources	37,150	29,281
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(10,317)	(18,314)
	(10,317)	(18,314)
SUPPORT COSTS		
Governance costs		
Support costs	(28,534)	(31,499)
Travel and bank charges	(2,030)	(2,167)
	(30,564)	(33,685)
Total resources expended	(40,881)	(51,999)
Net Expenditure	(3,731)	(22,718)

INTERNATIONAL BRIGADE MEMORIAL TRUST

England & Wales - Charity number 1094928

Accounts

Charity number: 1094928

INTERNATIONAL BRIGADE MEMORIAL TRUST

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2023

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INTERNATIONAL BRIGADE MEMORIAL TRUST
Report of the Trustees
For the year ended 31 March 2023

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The International Brigade Memorial Trust keeps alive the memory and spirit of the men and women from Britain and Ireland who served in the International Brigades during the Spanish Civil War of 1936-39 and all those who supported them in their home countries. We do this by helping to look after and erect memorials to the volunteers, by encouraging research and historical investigation into the volunteers, by promoting the preservation of archives, by publishing a regular magazine and e-newsletter, by organising and supporting cultural events and activities, by maintaining a website and using other online media and by various other commemorative and educational activities.

Statement on public benefit

The trustees comprise our Executive Committee, which is elected at our Annual General Meeting. The committee meets three times per year.

ACHIEVEMENTS AND PERFORMANCE

The International Brigade Memorial Trust is an active and vibrant organisation with more than 900 paying members and several group affiliations, mainly trade unions, whether nationally, regionally or by branch. During 2022/23 the trust organised or participated in many successful events in the British Isles and Spain 2 that raised its profile and promoted its aims and objectives. These were reported in our magazine, which can be viewed or downloaded from our website (www.international-brigades.org.uk), in our e-newsletter and on various social media platforms. Such activities require significant expenditure, along with time and skills provided by Executive Committee members and other volunteers, as does the general administration of the trust, and we are once again grateful to all those who have contributed towards fulfilling our aims.

FINANCIAL REVIEW

Reserves

The trustees consider it necessary that unrestricted reserves are held in order to discharge the projected expenditure for the next 12 months. Trustees monitor and review the level of reserves at each year-end and at least once during the year.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	INTERNATIONAL BRIGADE MEMORIAL TRUST
Charity registration number	1094928
Principal address	37A Clerkenwell Green London EC1R 0DU

INTERNATIONAL BRIGADE MEMORIAL TRUST
Report of the Trustees Continued
For the year ended 31 March 2023

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Ms Megan Dobney
Mr Alex Gordon
Mr Jonathan Havard
Mr Jim Jump
Mr Paul Coles
Mr Luke O'Riordan
Mr Mike Amott
Mr John Haywood
Mr Alan Lloyd
Mr David Mcknight
Ms Dolores Long
Ms Marlene Sidaway
Mr David Chanter

Independent examiners

Sloane & Co LLP
36 - 38 Westbourne Grove
Newton Road
London
W2 5SH

Approved by the Board of Trustees and signed on its behalf by

Ms Megan Dobney.....

INTERNATIONAL BRIGADE MEMORIAL TRUST
Statement of Financial Activities
For the year ended 31 March 2023

	Notes	Unrestricted funds £	2022 £
Income and endowments from:			
Donations and legacies	2	18,466	24,277
Other trading activities	3		
Fund raising events		10,800	14,418
Investments	4		
Bank interest receivable		15	9
Total		29,281	38,704
Expenditure on:			
Charitable activities	5/6		
Charitable activity		(49,813)	(46,311)
Support costs		(2,186)	(1,798)
Total		(51,999)	(48,109)
Net expenditure		(22,718)	(9,405)
Reconciliation of funds			
Total funds brought forward		83,192	92,597
Total funds carried forward		60,474	83,192

INTERNATIONAL BRIGADE MEMORIAL TRUST
Statement of Financial Position
As at 31 March 2023

	Notes	2022 £	2022 £
Fixed assets			
Tangible assets	11	846	846
		846	846
Current assets			
Stocks	12	4,818	6,092
Cash at bank and in hand		54,810	77,254
		59,628	83,346
Creditors: amounts falling due within one year		-	(1,000)
Net current assets		59,628	82,346
Total assets less current liabilities		59,628	83,192
Net assets		60,474	83,192
The funds of the charity			
Unrestricted income funds	13	60,474	83,192
Total funds		60,474	83,192

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Ms Megan Dobney
Trustee

INTERNATIONAL BRIGADE MEMORIAL TRUST
Notes to the Financial Statements
For the year ended 31 March 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

INTERNATIONAL BRIGADE MEMORIAL TRUST meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Donated goods, services and facilities

Donations are accounted for when received.

Stocks and work in progress

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Income from donations and legacies

	2023	2022
	£	£
Unrestricted funds		
Donations received	4,437	8,817
Subscriptions received	14,029	15,460
	<u>18,466</u>	<u>24,277</u>

3. Income earned from other activities

	2023	2022
	£	£
Unrestricted funds		
Fund raising events	10,800	14,418
	<u>10,800</u>	<u>14,418</u>

INTERNATIONAL BRIGADE MEMORIAL TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2023

4. Investment income

	2023	2022
	£	£
Unrestricted funds		
Bank interest receivable	15	9
	15	9
	15	9

5. Costs of charitable activities by fund type

	2023	2022
	£	£
Unrestricted funds		
Charitable activities	18,314	16,947
Support costs	33,685	31,162
	51,999	48,109
	51,999	48,109

6. Costs of charitable activities by activity type

	2023	2022
	£	£
Activities undertaken directly		
Charitable activities	49,813	46,311
Support costs	2,186	1,798
	51,999	48,109
	51,999	48,109

7. Analysis of support costs

	2023	2022
	£	£
Support costs	33,685	31,162

INTERNATIONAL BRIGADE MEMORIAL TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2023

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
	£	£
Accountancy fees	1,360	1,360

9. Staff costs and emoluments

Total staff costs for the year ended 31 March 2023 were:

	2023	2022
	£	£
Salaries and wages	21,777	21,572
	21,777	21,572

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

11. Tangible fixed assets

Cost or valuation	Fixtures and Fittings
	£
At 01 April 2022	846
At 31 March 2023	846
Net book values	
At 31 March 2023	846
At 31 March 2022	846

12. Stocks and work in progress

	2023	2022
	£	£
Stock	4,818	6,092
	4,818	6,092

INTERNATIONAL BRIGADE MEMORIAL TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2023

13. Movement in funds

Unrestricted Funds

	Balance at 01/04/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2023 £
<i>General</i>				
General	83,192	29,281	(51,999)	60,474
	83,192	29,281	(51,999)	60,474

Unrestricted Funds - Previous year

	Balance at 01/04/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2022 £
<i>General</i>				
General	92,597	38,704	(48,109)	83,192
	92,597	38,704	(48,109)	83,192

14. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
General	846	59,628	60,474
	846	59,628	60,474

Previous year

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
General	846	82,346	83,192
	846	82,346	83,192

INTERNATIONAL BRIGADE MEMORIAL TRUST
Detailed Statement of Financial Activities
For the year ended 31 March 2023

	2023	2022
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	4,437	8,817
Subscriptions	14,029	15,460
	<u>18,466</u>	<u>24,277</u>
Other trading activities		
Fund raising events	10,800	14,418
	<u>10,800</u>	<u>14,418</u>
Investments		
Bank interest receivable	15	9
	<u>15</u>	<u>9</u>
Total incoming resources	<u>29,281</u>	<u>38,704</u>
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(18,314)	(16,947)
	<u>(18,314)</u>	<u>(16,947)</u>
SUPPORT COSTS		
Governance costs		
Support costs	(31,499)	(29,364)
Travel and bank charges	(2,186)	(1,798)
	<u>(33,685)</u>	<u>(31,162)</u>
Total resources expended	<u>(51,999)</u>	<u>(48,109)</u>
Net Expenditure	<u>(22,718)</u>	<u>(9,405)</u>

INTERNATIONAL BRIGADE MEMORIAL TRUST

England & Wales - Charity number 1094928

Accounts

Charity number: 1094928

INTERNATIONAL BRIGADE MEMORIAL TRUST

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2022

INTERNATIONAL BRIGADE MEMORIAL TRUST
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For the year ended 31 March 2022

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Statement of Financial Position	4
Notes to the Financial Statements	5 to 8
Detailed Statement of Financial Activities	9

INTERNATIONAL BRIGADE MEMORIAL TRUST
Report of the Trustees
For the year ended 31 March 2022

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The International Brigade Memorial Trust keeps alive the memory and spirit of the men and women from Britain and Ireland who served in the International Brigades during the Spanish Civil War of 1936-39 and all those who supported them in their home countries. We do this by helping to look after and erect memorials to the volunteers, by encouraging research and historical investigation into the volunteers, by promoting the preservation of archives, by publishing a regular magazine and e-newsletter, by organising and supporting cultural events and activities, by maintaining a website and using other online media and by various other commemorative and educational activities.

Statement on public benefit

The trustees comprise our Executive Committee, which is elected at our Annual General Meeting. The committee meets three times per year.

ACHIEVEMENTS AND PERFORMANCE

The International Brigade Memorial Trust is an active and vibrant organisation with more than 900 paying members and several group affiliations, mainly trade unions, whether nationally, regionally or by branch. During 2021/22 the trust organised or participated in many successful events in the British Isles and Spain 2 that raised its profile and promoted its aims and objectives. These were reported in our magazine, which can be viewed or downloaded from our website (www.international-brigades.org.uk), in our e-newsletter and on various social media platforms. Such activities require significant expenditure, along with time and skills provided by Executive Committee members and other volunteers, as does the general administration of the trust, and we are once again grateful to all those who have contributed towards fulfilling our aims.

FINANCIAL REVIEW

Reserves

The trustees consider it necessary that unrestricted reserves are held in order to discharge the projected expenditure for the next 12 months. Trustees monitor and review the level of reserves at each year-end and at least once during the year.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	INTERNATIONAL BRIGADE MEMORIAL TRUST
Charity registration number	1094928
Principal address	37A Clerkenwell Green London EC1R 0DU

INTERNATIONAL BRIGADE MEMORIAL TRUST
Report of the Trustees Continued
For the year ended 31 March 2022

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Ms Megan Dobney
Mr Alex Gordon
Mr Jonathan Havard
Mr Jim Jump
Mr Paul Coles
Mr Manus O'Riordan
Ms Pauline Fraser
Mr John Haywood
Mr Alan Lloyd
Mr David Mcknight
Ms Dolores Long
Ms Marlene Sidaway
Mr David Chanter
Mr Mike Arnott

Independent examiners

Sloane & Co LLP
36 - 38 Westbourne Grove
Newton Road
London
W2 5SH

Approved by the Board of Trustees and signed on its behalf by

Ms Megan Dobney.....

INTERNATIONAL BRIGADE MEMORIAL TRUST
Statement of Financial Activities
For the year ended 31 March 2022

	Notes	Unrestricted funds £	2021 £
Income and endowments from:			
Donations and legacies	2	24,277	24,730
Other trading activities	3		
Fund raising events		14,418	14,569
Investments	4		
Bank interest receivable		9	145
Total		38,704	39,444
Expenditure on:			
Charitable activities	5/6		
Charitable activity		(46,311)	(46,139)
Support costs		(1,798)	(736)
Total		(48,109)	(46,875)
Net expenditure		(9,405)	(7,431)
Reconciliation of funds			
Total funds brought forward		92,597	100,028
Total funds carried forward		83,192	92,597

INTERNATIONAL BRIGADE MEMORIAL TRUST
Statement of Financial Position
As at 31 March 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	11	846	846
		<u>846</u>	<u>846</u>
Current assets			
Stocks	12	6,092	4,747
Cash at bank and in hand		77,254	87,004
		<u>83,346</u>	<u>91,751</u>
Creditors: amounts falling due within one year		(1,000)	-
Net current assets		<u>82,346</u>	<u>91,751</u>
Total assets less current liabilities		<u>83,192</u>	<u>92,597</u>
Net assets		<u>83,192</u>	<u>92,597</u>
The funds of the charity			
Unrestricted income funds	13	83,192	92,597
Total funds		<u>83,192</u>	<u>92,597</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Ms Megan Dobney
Trustee

INTERNATIONAL BRIGADE MEMORIAL TRUST
Notes to the Financial Statements
For the year ended 31 March 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

INTERNATIONAL BRIGADE MEMORIAL TRUST meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Donated goods, services and facilities

Donations are accounted for when received.

Stocks and work in progress

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Income from donations and legacies

	2022	2021
	£	£
Unrestricted funds		
Donations received	8,817	12,639
Subscriptions received	15,460	12,091
	<u>24,277</u>	<u>24,730</u>

3. Income earned from other activities

	2022	2021
	£	£
Unrestricted funds		
Fund raising events	14,418	14,569
	<u>14,418</u>	<u>14,569</u>

INTERNATIONAL BRIGADE MEMORIAL TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2022

4. Investment income

	2022	2021
	£	£
Unrestricted funds		
Bank interest receivable	9	145
	<u>9</u>	<u>145</u>

5. Costs of charitable activities by fund type

	2022	2021
	£	£
Unrestricted funds		
Charitable activities	16,947	14,101
Support costs	31,162	32,774
	<u>48,109</u>	<u>46,875</u>

6. Costs of charitable activities by activity type

	2022	2021
	£	£
Activities undertaken directly		
Charitable activities	46,311	46,139
Support costs	1,798	736
	<u>48,109</u>	<u>46,875</u>

7. Analysis of support costs

	2022	2021
	£	£
Support costs	31,162	32,774

INTERNATIONAL BRIGADE MEMORIAL TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2022

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022	2021
	£	£
Accountancy fees	1,360	1,360

9. Staff costs and emoluments

Total staff costs for the year ended 31 March 2022 were:

	2022	2021
	£	£
Salaries and wages	21,572	21,210
	21,572	21,210

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

11. Tangible fixed assets

Cost or valuation	Fixtures and Fittings
	£
At 01 April 2021	846
At 31 March 2022	846
Net book values	
At 31 March 2022	846
At 31 March 2021	846

12. Stocks and work in progress

	2022	2021
	£	£
Stock	6,092	4,747
	6,092	4,747

INTERNATIONAL BRIGADE MEMORIAL TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2022

13. Movement in funds

Unrestricted Funds

	Balance at 01/04/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2022 £
<i>General</i>				
General	92,597	38,704	(48,109)	83,192
	92,597	38,704	(48,109)	83,192

Unrestricted Funds - Previous year

	Balance at 01/04/2020 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2021 £
<i>General</i>				
General	100,028	39,444	(46,875)	92,597
	100,028	39,444	(46,875)	92,597

14. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
General	846	82,346	83,192
	846	82,346	83,192

Previous year

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
General	846	91,751	92,597
	846	91,751	92,597

INTERNATIONAL BRIGADE MEMORIAL TRUST
Detailed Statement of Financial Activities
For the year ended 31 March 2022

	2022	2021
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	8,817	12,639
Subscriptions	15,460	12,091
	24,277	24,730
Other trading activities		
Fund raising events	14,418	14,569
	14,418	14,569
Investments		
Bank interest receivable	9	145
	9	145
Total incoming resources	38,704	39,444
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(16,947)	(14,101)
	(16,947)	(14,101)
SUPPORT COSTS		
Governance costs		
Support costs	(29,364)	(32,038)
Travel and bank charges	(1,798)	(736)
	(31,162)	(32,774)
Total resources expended	(48,109)	(46,875)
Net Expenditure	(9,405)	(7,431)

INTERNATIONAL BRIGADE MEMORIAL TRUST

England & Wales - Charity number 1094928

Accounts

Charity number: 1094928

INTERNATIONAL BRIGADE MEMORIAL TRUST

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2021

INTERNATIONAL BRIGADE MEMORIAL TRUST
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For the year ended 31 March 2021

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Notes to the Financial Statements	5 to 9
Detailed Statement of Financial Activities	10

INTERNATIONAL BRIGADE MEMORIAL TRUST
Report of the Trustees
For the year ended 31 March 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The International Brigade Memorial Trust keeps alive the memory and spirit of the men and women from Britain and Ireland who served in the International Brigades during the Spanish Civil War of 1936-39 and all those who supported them in their home countries. We do this by helping to look after and erect memorials to the volunteers, by encouraging research and historical investigation into the volunteers, by promoting the preservation of archives, by publishing a regular magazine and e-newsletter, by organising and supporting cultural events and activities, by maintaining a website and using other online media and by various other commemorative and educational activities.

Statement on public benefit

The trustees comprise our Executive Committee, which is elected at our Annual General Meeting. The committee meets three times per year.

ACHIEVEMENTS AND PERFORMANCE

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FINANCIAL REVIEW

Reserves

The trustees consider it necessary that unrestricted reserves are held in order to discharge the projected expenditure for the next 12 months. Trustees monitor and review the level of reserves at each year-end and at least once during the year.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	INTERNATIONAL BRIGADE MEMORIAL TRUST
Charity registration number	1094928
Principal address	37A Clerkenwell Green London EC1R 0DU

INTERNATIONAL BRIGADE MEMORIAL TRUST
Report of the Trustees Continued
For the year ended 31 March 2021

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Ms Marlene Sidaway
Mr Mike Arnott
Mr Paul Coles
Ms Megan Dobney
Ms Pauline Fraser
Mr Alex Gordon
Mr Jonathan Havard
Mr John Haywood
Mr Jim Jump
Mr Alan Lloyd
Ms Dolores Long
Mr David Chanter
Mr David McKnight
Mr Manus O'Riordan

Independent examiners

Sloane & Co LLP
36 - 38 Westbourne Grove
Newton Road
London
W2 5SH

Approved by the Board of Trustees and signed on its behalf by

Ms Megan Dobney.....

INTERNATIONAL BRIGADE MEMORIAL TRUST
Statement of Financial Activities
For the year ended 31 March 2021

	Notes	Unrestricted funds £	2020 £
Income and endowments from:			
Donations and legacies	2	24,730	21,118
Other trading activities	3		
Fund raising events		14,569	13,590
Investments	4		
Bank interest receivable		145	229
Total		39,444	34,937
Expenditure on:			
Charitable activities	5/6		
Charitable activity		(46,139)	(37,059)
Support costs		(736)	(1,895)
Total		(46,875)	(38,954)
Net expenditure		(7,431)	(4,017)
Reconciliation of funds			
Total funds brought forward		100,028	104,044
Total funds carried forward		92,597	100,027

INTERNATIONAL BRIGADE MEMORIAL TRUST
Statement of Financial Position
As at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	11	846	846
		846	846
Current assets			
Stocks	12	4,747	5,205
Cash at bank and in hand		87,004	93,976
		91,751	99,181
Net current assets		91,751	99,181
Total assets less current liabilities		92,597	100,027
Net assets		92,597	100,027
The funds of the charity			
Unrestricted income funds	13	92,597	100,027
Total funds		92,597	100,027

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

.....
Ms Megan Dobney
Trustee

INTERNATIONAL BRIGADE MEMORIAL TRUST
Notes to the Financial Statements
For the year ended 31 March 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

INTERNATIONAL BRIGADE MEMORIAL TRUST meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

Donated goods, services and facilities

Donations are accounted for when received.

Stocks and work in progress

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Income from donations and legacies

	2021 £	2020 £
Unrestricted funds		
Donations received	12,639	4,715
Subscriptions received	12,091	16,403
	<u>24,730</u>	<u>21,118</u>

3. Income earned from other activities

	2021 £	2020 £
Unrestricted funds		
Fund raising events	14,569	13,590
	<u>14,569</u>	<u>13,590</u>

INTERNATIONAL BRIGADE MEMORIAL TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2021

4. Investment income

	2021	2020
	£	£
Unrestricted funds		
Bank interest receivable	145	229
	<u>145</u>	<u>229</u>

5. Costs of charitable activities by fund type

	2021	2020
	£	£
Unrestricted funds		
Charitable activities	14,101	19,185
Support costs	32,774	19,769
	<u>46,875</u>	<u>38,954</u>

6. Costs of charitable activities by activity type

	2021	2020
	£	£
Activities undertaken directly		
Charitable activities	46,139	37,059
Support costs	736	1,895
	<u>46,875</u>	<u>38,954</u>

7. Analysis of support costs

	2021	2020
	£	£
Support costs	32,774	19,769

INTERNATIONAL BRIGADE MEMORIAL TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2021

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2021	2020
	£	£
Accountancy fees	1,360	510

9. Staff costs and emoluments

Total staff costs for the year ended 31 March 2021 were:

	2021	2020
	£	£
Salaries and wages	21,210	10,500
Pension costs	-	111
	21,210	10,611

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

11. Tangible fixed assets

Cost or valuation	Fixtures and Fittings
	£
At 01 April 2020	846
At 31 March 2021	846
Net book values	
At 31 March 2021	846
At 31 March 2020	846

INTERNATIONAL BRIGADE MEMORIAL TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2021

12. Stocks and work in progress

	2021 £	2020 £
Stocks of raw materials	4,747	5,205
	4,747	5,205

13. Movement in funds

Unrestricted Funds

	Balance at 01/04/2020 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2021 £
<i>General</i>				
General	100,028	39,444	(46,875)	92,597
	100,028	39,444	(46,875)	92,597

Unrestricted Funds - Previous year

	Balance at 01/04/2019 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2020 £
<i>General</i>				
General	104,044	34,937	(38,954)	100,027
	104,044	34,937	(38,954)	100,027

14. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
General	846	91,751	92,597
	846	91,751	92,597

INTERNATIONAL BRIGADE MEMORIAL TRUST
Notes to the Financial Statements Continued
For the year ended 31 March 2021

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	846	99,181	100,027
	846	99,181	100,027
	846	99,181	100,027

INTERNATIONAL BRIGADE MEMORIAL TRUST
Detailed Statement of Financial Activities
For the year ended 31 March 2021

	2021	2020
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	12,639	4,715
Subscriptions	12,091	16,403
	24,730	21,118
Other trading activities		
Fund raising events	14,569	13,590
	14,569	13,590
Investments		
Bank interest receivable	145	229
	145	229
Total incoming resources	39,444	34,937
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(14,101)	(19,185)
	(14,101)	(19,185)
SUPPORT COSTS		
Governance costs		
Support costs	(32,038)	(17,874)
Travel & Bank charges	(736)	(1,895)
	(32,774)	(19,769)
Total resources expended	(46,875)	(38,954)
Net Expenditure	(7,431)	(4,017)