



UK

**ENGINEERS**

WITHOUT BORDERS

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Company Number:	04856607
Charity Number:	1101849
Scottish Charity Number:	SC043537

**ENGINEERS WITHOUT BORDERS UK**

**REPORT & FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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## Administrative & Legal

**Charity Name:** Engineers Without Borders UK  
**Other names used:** Engineers Without Borders, EWB-UK, EWB  
**Charity registration number:** 1101849  
**Scottish Charity registration number:** SC043537  
**Company registration number:** 04856607  
**Principal (and registered) addresses:** The Foundry, 17 Oval Way, London, SE11 5RR

### Trustees:

Jon Prichard, **Chair**  
Nick Tyler  
Stephen Lindley-Jones (resigned June 2021)  
Laura Sergeant, **Treasurer**  
Helena Barrett  
Navjot Sawhney  
Martin Findlay  
Alex Wise  
Zoe Haseman (appointed June 2021)

### Principal Staff:

Katie Cresswell-Maynard, Chief Executive & Secretary, appointed September 2017  
Donald Campbell-Brown, Chief Executive (Interim), appointed January 2021

**Auditors:** Knox Cropper LLP  
153-155 London Road  
Hemel Hempstead  
Hertfordshire HP3 9SQ

**Bank:** CAF Bank  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent ME19 4JQ

**Accountants:** Accounting Solutions for Charities  
22 Bramshill Gardens  
London NW5 1JH

# Trustees Report

## Structure, Governance & Management

### Governing document

The organisation is a private charitable company limited by guarantee, incorporated on 5 August 2003 and registered as a charity on 30 January 2004, and registered as a Scottish charity on 2 November 2012. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The Articles of Association was amended in November 2020 and the amended version now includes changes to allow for virtual meetings, a more streamlined process for electing member-elected trustees and the requirement for Chapter committee members to become members of the charity.

### Recruitment and appointment of the Board of Trustees

The Directors of the company are also charity Trustees for the purposes of charity law.

The Board consists of eight Trustees. Trustees serve an initial three-year term and are eligible to serve a maximum of two consecutive terms. Six of the eight Trustees are appointed, most recently through open market recruitment, with the remaining two elected from and by the Members of Engineers Without Borders UK at the Annual General Meeting. These arrangements have been incorporated into revised Articles of Association as registered with Companies House and the Charity Commission. Adjustments were agreed at the Board meeting on 23rd September 2020, in part to bring the cycles for the appointed Trustees into line with the start/finish of the relevant Financial Year.

To maintain a broad mix of skills on the Board, the Chair works with the rest of the Board of Trustees to identify areas of weakness on the board and in the event of particular skills being lost due to retirements, individuals are approached and may be appointed to the Board of Trustees subject to approval by the membership.

New Trustees are given copies of relevant documentation and further relevant information as a part of their induction by the Chief Executive. All Trustees attend an annual training day to ensure that they understand their role.

### Organisational structure

Engineers Without Borders UK's Board of Trustees meets at least quarterly as a full board and as appropriate more frequently in committees. In the year in question 3 committees were convened to address the areas of finance, audit & risk (including safety and security of staff and volunteers) and remuneration. For 2020/21 working groups of the Board continued

to operate on strategy, partnership due diligence and diversity & inclusion. The Trustees set the strategic direction and policies of the charity.

Day to day responsibility for the running of the organisation is delegated by the Board of Trustees to the Chief Executive. In turn, the Chief Executive leads a wider team of staff and volunteers who together ensure that the charity's activities align with the direction set by the Board of Trustees.

Engineers Without Borders UK is a member of Engineers Without Borders International (EWB-I). EWB-I aspires to act as an umbrella organisation to national member associations who will remain independent in a federated structure. The Chief Executive of Engineers Without Borders UK is a member of the EWB-I Executive Committee.

### **Affiliated organisations**

A number of local groups are affiliated to Engineers Without Borders through an agreement which allows the affiliate to represent Engineers Without Borders UK and carry out activities to support the achievement of our mission. During the financial year 2020/21 the following 19 universities had recognised affiliated member groups with Engineers Without Borders UK. This was down from 27 the previous year but reflects a strong outcome for a year severely impacted by restrictions associated with the COVID-19 pandemic:

EWB Cambridge	EWB University of Oxford
EWB Cardiff University	EWB University of Sheffield
EWB Newcastle University	EWB University of Southampton
EWB Nottingham Trent	EWB University of Strathclyde
EWB Queen Mary University of London	EWB University of Warwick
EWB University College London	EWB University of West of England
EWB University of Bath	University of East Anglia
EWB University of Birmingham	Heriot Watt University
EWB University of Bristol	Lancaster University
University of Glasgow	

These groups are separate organisations and are also governed by the rules and regulations of their respective students' unions or equivalent. However, they all exist to further the objects of Engineers Without Borders UK, Affiliates must be self-financing. As well as fundraising and delivering or contributing to Engineers Without Borders UK national initiatives the affiliated groups also organise local activities. Some contribute to UK based research projects related to the role that engineering can play in human development. The list of affiliated groups changes from time to time as new ones are formed and others become inactive.

## **Risk management**

The Board of Trustees regularly review a risk and opportunities register which is used to highlight and monitor risks to the organisation. The Chair owns this document but delegates responsibility for maintaining it to the Chief Executive. If risks arise that cannot be mitigated using existing structures then the Board of Trustees will take appropriate action to address them.

Procedures are in place to ensure compliance with health and safety for volunteers undertaking work on behalf of Engineers Without Borders UK or attending Engineers Without Borders UK events. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. Meetings of the Audit and Risk committee were held throughout the year.

## **COVID-19**

The Audit and Risk Committee supervised the handling of the COVID-19 pandemic by the organisation. The staff team followed UK Government advice, issued on 16 March 2020 and began working from home on 17 March 2020. Since that time, significant changes have been made to communications and operations within the organisation. The majority of planned in-person events were delivered instead in a virtual setting. This allowed the organisation to continue to deliver on its commitments to Universities, members, partners and staff team. Guidance and a risk assessment for keeping the office COVID-safe were rolled out in September 2020, with office-working further scaled back again following subsequent local restrictions in London from October 2020 to March 2021. Through the global pandemic, the Trustees, staff team and volunteers have continued to follow the relevant Government guidance and legislation.

## **Objectives and activities**

In April 2016, Engineers Without Borders UK set out a five-year strategy based around a vision of a *'world where people everywhere have equal access to the benefits of engineering'* and a mission to *'lead a movement that inspires, enables and influences global responsibility through engineering'*. Since rolling out this strategy, significant changes have taken place both within the organisation and the outside world. Following work that was done in 2020 to

strengthen our messaging, a significant focus for Q3 and Q4 was to start the strategy consultation and creation process, to be ready for the launch of a new strategy in May 2021.

The 2016-21 strategy sets out three strategic objectives:

- To **inspire** students, educators and engineers at all levels about the principles and potential of ethical, environmentally sound and culturally sensitive engineering
- To **enable** partner organisations, people and communities to use and develop their engineering capabilities to address global challenges
- To **influence** an engineering community to lead by example and make a positive contribution as responsible global citizens

Operationally, during the financial year 2020/21, Engineers Without Borders UK ran a wide range of initiatives, broadly split between:

- Curriculum programmes at Universities around the world - which contribute to our efforts to change the focus of engineering education to have more emphasis on global responsibility
- Awareness and training activities - many of which are run by our University Chapter groups and wider community, aiming to raise awareness and build skills of a globally responsible engineer.

During the year in question Engineers Without Borders UK employed an average headcount of 8.25 staff. We continued with our programme of Internships to support delivery of key activities. This included a Business Development Researcher to look at lessons learned from the last 15 years, to inform our next steps as an organisation. Alongside our staff, volunteers continue to play an important role in our organisation. During 2020/21, volunteers in our 19 affiliated member groups further contributed countless hours in their local area. We would not be able to achieve all that we do without their valuable efforts.

### **Statement of Public Benefit**

When reviewing our activities, the Trustees have had regard to the Charity Commission guidance on public benefit. The Trustees ensure that the activities undertaken are in line with the charitable objectives of Engineers Without Borders UK, and in doing so are satisfied that Engineers Without Borders UK's activities meet the requirements on demonstrating public benefit.

### **Achievements and Performance**

Through the year we made significant progress towards developing and proposing our new 2021-2030 strategy, detailing our Theory of Change, our focus and the year one strategic priorities. We defined individual action-based commitment to the principles of globally responsible engineering. Proud of the movement that we have galvanised, we are committed to communicating the experiences and insights of individuals. This year, we added four inspiring Change-Makers, and expanded our professional outreach workshops. During Black

History Month we published an article highlighting the past and present contributions of Black engineers. The range of other articles published included “A moment for Change?” reflecting on how the COVID-19 pandemic underscores the importance of policy steps towards a more sustainable future. A high-profile interview with our chief executive Katie Cresswell Maynard was published in the IET’s E&T magazine, reaching a circulation of over 140,000.

We continued to upskill future engineers through our Engineering for People, and Efficiency for Access, Design Challenges. Through our Engineering for People Design Challenge we have now reached over 52,000 students in Ireland, UK, the US and South Africa. Year Two of the Efficiency for Access Design Challenge began in September 2020 with 14 industry partners supporting 15 universities from Bangladesh, India, Kenya, Uganda, Sweden and the UK. In addition to these Design Challenges we have added new opportunities such as strategic university partnerships and a student Designathon, delivered virtually this year. Our annual Building Community Leaders events continue to be popular as support and training for committee members at our University Chapters. Our work continued on developing the international engineering competencies with our Engineers Without Borders cousins from across the globe.

Working with our Trustees we strengthened our due diligence processes around our partnerships, in particular our corporate partners. We continued our partnership with the Efficiency for Access coalition supported by DFID (now FCDO) to launch a new year of projects focused on promoting innovation in electrical appliances for off/weak grid markets.

## **Financial Review**

Expenditure for the year was lower than income by £53k (2019/20 £13k deficit), in part because many activities and events moved online, alongside retaining a robust income flow from our strategic partners. At year end, Unrestricted funds available to Engineers Without Borders UK had increased by 51% to £594k (2019/20: £394k).

We raised a total income of £646k (2019/20: £625k) including gifts in kind worth £88k (2019/20: £42k). 88% of income was in Unrestricted funds (2019/20: 42%).

Our expenditure for the year was £592k (2019/20: £638k), including the value of gifts in kind. With many activities moving online, expenditure on Programme Areas decreased to £407k (2019/20: £536k). Governance costs increased to £57k (2019/20: £6k), including £42k in pro-bono legal support for update to our Articles of Association in November 2020. Costs for generating voluntary income increased to £128k (2019/20: £95k), representing 22% of total spend (2019/20 15%), largely as a result of increasing staff time directed to supporting this activity through the COVID-19 pandemic.

## **Reserves**



Engineers Without Borders UK is committed to the prudent use of funds that it receives as soon as is practical. However, operating effectively, and with the confidence to plan for the future, requires adequate financial reserves.

The reserves policy is reviewed annually by the Board of Trustees and, for the year in question, remains the same.

The target for unrestricted reserves is to be in the range between £240k and £360k. This represents approximately 4-6 months operating costs, including staff salaries, based on the operating budget for financial year 2021-22.

Trustees will be informed if the level of unrestricted reserves falls below this range so that they can meet and take appropriate action.

At 31 March 2021 the total Unrestricted funds stood at £594k, which represents 10 months operating costs, but the trustees are satisfied that this level is reasonable given the impact of the pandemic on activities during the year, the global uncertainties that persist and plans for investment in digital transformation over the next few years.

## **Plans for Future Periods**

Work towards the creation and implementation of our new 2021-2030 strategy. As well as continuing with our ongoing commitments we look forward to rolling out the new work and initiatives in line with this. We are seeking feedback and input from our members and community to help forge the path ahead. Our current projects and initiatives will be scoped in the year ahead and expanded where appropriate. If, after analysis, it is felt that they do not adequately contribute towards any of our strategic objectives then they will be tailored appropriately or stopped. This is to ensure that we are using the charity's resources to have the greatest impact against our objectives. Our educational programmes will reach a broader audience than ever before, with the next iteration of the Engineering for People Design Challenge in the UK and Ireland plus delivery in universities across South Africa, Somalia, Cameroon and the USA. We also hope to explore and expand our working relationship with universities.

We will continue to increase the number of members, and affiliated member groups, of the organisation as well as encouraging further collaboration between groups. We will continue to build on the strong foundation laid in 2019/20 to improve our corporate partnership offer to establish more long term relationships that support the sustainability of the organisation and enable us to achieve our strategic objective to influence global responsibility in engineering practice.

We remain committed to being part of Engineers Without Borders International and will also strive to build strong working relationships with other Engineers Without Borders organisations around the world. We will continue to work closely with our colleagues in

Australia, in South Africa and in the USA and we hope to further develop ties with other parts of the global movement.

### **Going Concern**

Our fundraising strategy has focused our team on:

- further developing our current relationships to convert them into multi-year agreements
- seeking new partnerships with engineering companies and
- applying to a wider range of Trusts and Foundations.

The aim of this was to continue to diversify our income streams, reduce our dependence on a few key supporters and build greater long term funding certainty to improve our forecasting capability. Through the COVID-19 pandemic some engineering companies have understandably shifted their priorities, pulling back on non-essential expenditure and unable to predict when this will restart. Additionally, many Trusts and Foundations have been prioritising charities providing services to those most vulnerable to coronavirus and the consequences of the pandemic. As a result, we have experienced some pausing of prospective discussions and some small reductions in donation amounts from regular partners. This change in funding has not affected current operations but has meant that further development of some new and existing initiatives within universities and industry has been slowed.

At this time, we are confident that we can deliver on Engineers Without Borders UK's current commitments and we have continued to see increased appetite for our design challenges at universities. We were already able to deliver these remotely with digital resources, which enabled us to provide a quick solution to the issue many institutions faced when having to switch to remote delivery of their curriculum. All of our community and membership events have been reimaged with a digital alternative, ensuring we have been able to continue delivery of events central to our mission, such as training for our chapters and panel discussion events.

As the potential impact of the global coronavirus pandemic on charity income continues to evolve, our board of trustees continues to closely monitor the situation and remain abreast of any critical changes that may impact our delivery of current initiatives.

### **Statement of Responsibilities of the Board of Trustees**

The Trustees (who are also directors of Engineers Without Borders UK for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and FRS102.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Investment (Scotland) Act 2005 and the Charity Accounts Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant information of which the charitable company's auditor is unaware; and
- they have taken all steps that they ought to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

### **Appointment of Auditors**

Knox Cropper LLP were appointed to complete a statutory audit of our annual report and accounts for the year ended 31 March 2021, in line with the requirements of the Charities Act 2006.

Approved by the Board of Trustees on 16th November 2021 and signed on its behalf by:

Jon Prichard  
.....  
Jon Prichard  
Chair

Laura Sergeant  
.....  
Laura Sergeant  
Treasurer

## **Independent Auditor's report to the members of Engineers Without Borders UK**

### **Opinion**

We have audited the financial statements of Engineers Without Borders UK (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, 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.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or

- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Directors.

### **Responsibilities of Trustees**

As explained more fully in the Trustees' Responsibilities Statement set out on page 10, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 44(1)(C) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The Charitable Company is required to comply with both company law and charity law and, based on our knowledge of its activities, we identified that the legal requirement to accurately account for restricted funds was of key significance.

- We gained an understanding of how the charitable company complied with its legal and regulatory framework, including the requirement to properly account for restricted funds, through discussions with management and a review of the documented policies, procedures and controls.
- The audit team, which is experienced in the audit of charities, considered the charitable company's susceptibility to material misstatement and how fraud may occur. Our considerations included the risk of management override.
- Our approach was to check that all restricted income was properly identified and separately accounted for and to ensure that only valid and appropriate expenditure was charged to restricted funds. This included reviewing journal adjustments and unusual transactions.

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

### **Use of the audit report**

This report is made solely to the charitable company's member in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's member for our audit work, for this report or for the opinions we have formed.

Signed:

Shoaib Arshad

.....  
**Shoaib Arshad, ACA, FCCA**  
Senior Statutory Auditor

for and on behalf of

**Knox Cropper LLP**

Chartered Accountants and Registered Auditors  
65 Leadenhall Street  
London EC3A 2AD

Date: 16th November 2021

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

## Statement of Financial Activities for the year ended 31 March 2021

(incorporating an income and expenditure account)

		Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020
	Note	£	£	£	£	£	£
<b>INCOMING RESOURCES</b>							
<b>Income and endowments from:</b>							
Donations and legacies	3	420,027	77,299	497,326	202,103	310,633	512,736
Charitable activities		63,478	-	63,478	61,099	50,086	111,185
Other trading activities		77,401	-	77,401	57	27	84
<b>Investment income</b>		2,636	-	2,636	1,343	-	1,343
<b>Other income</b>		4,908	-	4,908	-	-	-
<b>Total incoming resources</b>		<u>568,450</u>	<u>77,299</u>	<u>645,749</u>	<u>264,602</u>	<u>360,746</u>	<u>625,348</u>
<b>RESOURCES EXPENDED</b>							
Raising funds	4	127,730	-	127,730	95,050	-	95,050
Charitable activities	4,9	217,989	246,679	464,668	224,631	318,629	543,260
<b>Total resources expended</b>		<u>345,719</u>	<u>246,679</u>	<u>592,398</u>	<u>319,681</u>	<u>318,629</u>	<u>638,310</u>
<b>Net incoming resources before transfers</b>		222,731	(169,380)	53,351	(55,079)	42,117	(12,962)
<b>Gross transfers between funds</b>	9	(22,188)	22,188	-	(2,354)	2,354	-
<b>Net income / (expenditure) in year</b>		<u>200,543</u>	<u>(147,192)</u>	<u>53,351</u>	<u>(57,433)</u>	<u>44,471</u>	<u>(12,962)</u>
<b>Total funds brought forward</b>	10	393,817	195,961	589,778	451,250	151,490	602,740
<b>Total funds carried forward</b>	9,10	<u>594,360</u>	<u>48,769</u>	<u>643,129</u>	<u>393,817</u>	<u>195,961</u>	<u>589,778</u>

### Continuing operations

All incoming resources and resources expended derive from continuing activities.

### Total recognised gains and losses

The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 18 to 24 form part of these financial statements.



## Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible Assets	5	459	696
Investments	6	39,293	36,657
<b>TOTAL FIXED ASSETS</b>		<b>39,752</b>	<b>37,353</b>
<b>CURRENT ASSETS</b>			
Debtors: Amounts falling due within one year	7	32,343	74,862
Cash at bank and in hand		607,466	497,505
<b>TOTAL CURRENT ASSETS</b>		<b>639,809</b>	<b>572,367</b>
<b>CREDITORS: Amounts falling due within one year</b>	8	(36,432)	(19,942)
<b>NET CURRENT ASSETS</b>		<b>603,377</b>	<b>552,425</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>643,129</b>	<b>589,778</b>
<b>FUNDS</b>			
<b>UNRESTRICTED FUNDS</b>	10		
Unrestricted Funds		594,360	393,817
Designated Funds		-	-
<b>TOTAL UNRESTRICTED FUNDS</b>		<b>594,360</b>	<b>393,817</b>
<b>RESTRICTED FUNDS</b>	9	48,769	195,961
<b>TOTAL FUNDS</b>		<b>643,129</b>	<b>589,778</b>

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard 102 SORP (effective) January 2019.

### On behalf of the Trustees:

Jon Prichard  
.....

**Jon Prichard**  
Chair

Laura Sergeant  
.....

**Laura Sergeant ACA**  
Treasurer

Approved and authorised for issue by the Board on 16th November 2021.

## Cash Flow Statement for the year ended 31 March 2021

	Note	2021 £	2020 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
<b>Net cash provided by (<i>used in</i>) operating activities</b>	16	<b>110,224</b>	<b>(71,491)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Interest income		-	-
Purchase of tangible fixed assets		(263)	-
<b>Net cash provided by (<i>used in</i>) investing activities</b>		<b>(263)</b>	<b>-</b>
<b>Increase (decrease) in cash and cash equivalents in the year</b>		<b>109,961</b>	<b>(71,491)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>497,505</b>	<b>568,996</b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>607,466</b>	<b>497,505</b>

## Notes to the Financial Statements for the year to 31st March 2021

### 1 Principal accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

#### (a) Basis of preparation

The accounts (financial statements) 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 financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity as defined by FRS 102.

#### (b) Going Concern

The financial statements are drawn up on the going concern basis which assumes Engineers Without Borders UK will continue for the foreseeable future. The Board have given due consideration to the working capital and cash flow requirements of Engineers Without Borders UK. The Board consider Engineers Without Borders UK's current and forecast cash resources to be sufficient to cover the working capital requirements of the charity for at least 12 months.

#### (c) Incoming resources

All incoming resources are included in the consolidated SOFA when the charity is legally entitled to them, receipt is virtually certain and the amount can be measured with sufficient reliability.

##### (i) Grants Receivable

Grants are credited to the SOFA when receivable. Incoming resources are only deferred where there are time constraints imposed by the donor or if the funding is performance related. Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the incoming resources are recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within voluntary income. Grants that have specific restrictions placed upon their use are included within incoming resources from charitable activities.

##### (ii) Donations and Legacies

Donations are recognised in the period in which they are received.

##### (iii) Restricted Income

Income received that has specific restrictions placed upon its use is credited to restricted income within the SOFA on a receivable basis. Unspent balances are carried forward within the relevant restricted fund.

##### (iv) Donated Goods, Services & Facilities

Goods, facilities and services donated for the charity's use, where the benefit is quantifiable and the goods or services would otherwise have had to be purchased, are recognised in the financial statements, as both income and expenditure, at a reasonable estimate of their value in the period in which they are donated.

##### (v) Fundraising Events

Fundraising events income is included in voluntary income as the funds received are by nature donations rather than funds paid to gain a benefit. Event income to which Engineers Without Borders UK has a legal entitlement and that is being held by a third party agent is recognised on a receivable basis.

#### (d) Resources Expended

Resources expended are recognised in the period in which they are incurred on an accruals basis. Resources expended include attributable VAT which cannot be recovered.

Costs of charitable activities include direct expenditure incurred through grants to volunteers and operational activities together with associated support costs.

The costs of generating funds relate to the costs incurred by the charitable company in raising funds for the charitable work.

**(i) Governance Costs**

Governance costs are those associated with the governance arrangements relating to the strategic operations of the charity as opposed to those costs associated with general running of the charity, fundraising or charitable activity. These governance costs include external audit costs and trustee expenses.

**(ii) Support Costs**

Support costs include the central functions. They are recognised on an accruals basis and have been allocated to fundraising, charitable activities and governance on a basis consistent with the use of the resources.

**(iii) Redundancy Costs**

Engineers Without Borders UK's policy is to minimise the impact of organisational change on its employees whenever possible. Therefore redundancies and redundancy payments only occur when absolutely necessary due to a job no longer being required by the organisation to achieve our charitable objectives. When redundancy payments are applicable it will be statutory redundancy pay and as a result of a decision by the organisation to terminate employment before the normal retirement date or an individual's decision to accept voluntary redundancy.

**(e) Fund Accounting**

Unrestricted funds are the funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Trustees also designate funds where they feel relevant to ensure uninterrupted programme activities.

Restricted funds are used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of management and support costs where appropriate. Negative balances are only carried forward where the Trustees are confident of future cash flows for that fund.

**(f) Fixed Assets Investments**

The charity only has financial investments of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at the transaction price and subsequently measured fair value through the Statement of Financial Activities.

**(g) Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

**(h) Creditors and provisions**

All creditors and provisions arising from ongoing activities are included.

**(i) Financial instruments including cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

**(j) Pension Accounting**

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**(k) Operating Lease**

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

**(l) Transfers**

Transfers to and from restricted funds are only completed if the donor has approved this transfer, and transfers to and from designated funds are subject to trustee approval.

**(m) Foreign Currencies**

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All bank accounts are held in pound sterling.

**(n) Taxation**

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity is not registered for VAT, and VAT is accrued on expenditure items where payable.

**(o) Fixed Assets**

Any purchase of property (or Gift in Kind) in excess of £100 that is expected to have a useful life of greater than one year is determined to be a Fixed Asset. The following classes of Fixed Asset are in use at Engineers Without Borders UK:

Furniture & fixtures - 5 years  
Computer equipment - 4 years  
Office equipment - 3 years

**2 Turnover**

Incoming resources from charitable activities and activities for generating funds comprises participant contributions to the cost of training courses and events run by Engineers Without Borders UK. Participation fees are charged to universities who take part in the EWB Challenge.

**3 Donations and Legacies**

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Community Fundraising	17,523	-	17,523
Individual Donations	5,020	-	5,020
Grants	10,000	5,000	15,000
Corporate and Foundation Donations	299,138	72,299	371,437
Gift in kind income	88,346	-	88,346
<b>Voluntary Income 2020-21</b>	<b>420,027</b>	<b>77,299</b>	<b>497,326</b>

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Community Fundraising	72	-	72
Individual Donations	15,658	-	15,658
Grants	12,500	17,606	30,106
Corporate and Foundation Donations	153,683	270,811	424,494
Gift in kind income	41,886	520	42,406
<b>Voluntary Income 2019-20</b>	<b>223,799</b>	<b>288,937</b>	<b>512,736</b>

**4 Expenditure**

**4a Total Expenditure**

	Direct Costs £	Support Costs £	Total 2021 £	Total 2020 £
<b>Charitable Expenditure: Programme Areas</b>				
EWB Challenge	29,156	26,445	55,601	93,487
EP Challenge	71,546	54,832	126,378	162,399
Engineering Research	-	-	-	26,332
International Partnership	729	-	729	57,083
Enabling Investments	-	-	-	26,516
Community & Outreach	118,314	106,158	224,472	170,805
<b>Charitable Expenditure: Governance</b>				
Governance	52,850	4,638	57,488	6,638
	272,595	192,073	464,668	543,260
<b>Costs of Generating Voluntary Income</b>				
Fundraising	70,184	57,546	127,730	95,050
<b>Expenditure 2020-21</b>	<b>342,779</b>	<b>249,619</b>	<b>592,398</b>	<b>638,310</b>

#### 4b Audit Fee

Governance costs include the audit fee of £5,600 (2020: £5,500)

#### 4c Support Costs

	2021	2020	
	£	£	Allocation basis
Staff costs	95,330	81,927	In line with proportion of staff time
Premises costs	45,159	45,696	In line with proportion of staff time
Financial Management	18,964	13,260	In line with proportion of staff time
IT & Website	13,706	30,474	In line with proportion of staff time
Gifts in kind	46,346	38,338	In line with proportion of staff time
Other support costs	30,114	45,622	In line with proportion of staff time
<b>Total</b>	<b>249,619</b>	<b>255,317</b>	

#### 4d In Kind Expenditure

Included is the following expenditure that has been recognised in line with our gifts in kind accounting policy.

	2021	2020
	£	£
Facilities	-	3,548
Legal	42,000	-
IT	20,196	20,196
Consultancy	-	18,142
Publications	26,150	520
<b>Total</b>	<b>88,346</b>	<b>42,406</b>

#### 5 Fixed assets

	Fixtures & Fittings £	Computers & Office Equipment £	TOTAL £
<b>Cost</b>			
At 1 April 2020	7,943	10,864	18,807
Additions in year	263	-	263
<b>At 31 March 2021</b>	<b>8,206</b>	<b>10,864</b>	<b>19,070</b>
<b>Depreciation</b>			
At 1 April 2020	7,755	10,356	18,111
Charge for the period	222	278	500
<b>At 31 March 2021</b>	<b>7,977</b>	<b>10,634</b>	<b>18,611</b>
<b>Net Book Value</b>			
<b>At 31 March 2021</b>	<b>229</b>	<b>230</b>	<b>459</b>
<i>At 31 March 2020</i>	<i>188</i>	<i>508</i>	<i>696</i>

## 6 Fixed Asset Investments

Rathbone Ethical Bond Fund managed by Rathbone:

	2021 £	2020 £
Market Value		
At beginning of period	36,657	35,314
Income from dividend	2,636	1,343
Revaluations	-	-
At end of period	<b>39,293</b>	<b>36,657</b>

## 7 Debtors: amounts falling due within one year

	2021 £	2020 £
Trade debtors	31,563	74,852
Accrued Income	-	-
Other debtors	780	10
	<b>32,343</b>	<b>74,862</b>

## 8 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade Creditors	2,107	8,247
VAT Creditor	23,167	-
Accruals & other creditors	11,158	11,695
	<b>36,432</b>	<b>19,942</b>

## 9 Restricted Funds

Fund	At 1 April 2020 £	Income £	Expenditure £	Transfers in / (out) £	At 31 March 2021 £
EfP Challenge	182,896	44,649	(90,650)	(93,250)	43,645
International Partnership	5,853	-	(729)	-	5,124
Community & Outreach	7,212	32,650	(155,300)	115,438	-
<b>Total Restricted Funds</b>	<b>195,961</b>	<b>77,299</b>	<b>(246,679)</b>	<b>22,188</b>	<b>48,769</b>

EfP Challenge	An undergraduate design module based on real world contexts. Embedded into university engineering courses in Ireland, South Africa, UK and the USA it challenges undergraduates to embed global responsibility issues into their design thinking.
International Partnership	Provides qualified volunteer engineers to enhance the engineering skills and knowledge of our partner organisations while also providing a valuable learning experience for the volunteer.
Community & Outreach	Mobilising our community of members and volunteers to deliver workshops, events, awareness raising campaigns to inspire and educate others (school children, university students, practicing professionals) about the role that engineering can play in human development.

At the year end a transfer is made from unrestricted reserves to restricted reserves that are in deficit, eliminating any fund deficits accumulated in the year.

## 10 Total funds reconciliation

Fund	At 1 April 2020 £	Income £	Expenditure £	Transfers in / (out) £	At 31 March 2021 £
Restricted Funds	195,961	77,299	(246,679)	22,188	48,769
General Funds	393,817	568,450	(345,719)	(22,188)	594,360
Designated Funds	-	-	-	-	-
Total Unrestricted Funds	393,817	568,450	(345,719)	(22,188)	594,360
<b>Total Funds</b>	<b>589,778</b>	<b>645,749</b>	<b>(592,398)</b>	<b>-</b>	<b>643,129</b>

## 11 Analysis of net assets

	Unrestricted - General Funds £	Unrestricted - Designated Funds £	Total Unrestricted Funds £	Restricted Funds £	Total funds £
Tangible Fixed Assets	459	-	459	-	459
Investment Assets	39,293	-	39,293	-	39,293
Current assets	591,040	-	591,040	48,769	639,809
Current liabilities	(36,432)	-	(36,432)	-	(36,432)
<b>Net assets at 31 March 2021</b>	<b>594,360</b>	<b>-</b>	<b>594,360</b>	<b>48,769</b>	<b>643,129</b>

## 12 Staff Costs

	2021 £	2020 £
Salaries and wages	317,923	283,222
Social security	29,364	25,873
Pension costs	16,293	13,516
	<b>363,580</b>	<b>322,611</b>
Average headcount	9	9

Pension costs relate to Engineers Without Borders UK's contributions to an employee Defined Contribution scheme.

No employees' emoluments exceeded £60,000 within the year.

Key management personnel include senior staff who manage the key activities of the Charity on a day to day basis. This is deemed to include the Chief Executive, the Head of Engagement and the Head of Engineering. The total employee benefits of key management personnel were £138,600 (2020: £118,224).



### 13 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

### 14 Other Financial Commitments

At 31 March 2021 Engineers Without Borders UK was committed to making the following payments under non-cancellable operating leases in the forthcoming financial year. Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

	2021	2020
	£	£
Operating leases which expire:		
Within 1 year	14,923	14,923
In over 1 year	-	-
	<b>14,923</b>	<b>14,923</b>

During the year operating lease expenses £43,180 (2020: £44,055) was recognised in the accounts as expenditure.

### 15 Related Party Transactions

The Trustees are not remunerated for their work with Engineers Without Borders UK. During the year none of the trustees were reimbursed for expenses incurred on behalf of the charity when attending trustee meetings and branch society meetings (2020: £nil).


During the year Engineers Without Borders UK received £nil (2020: £nil) in donations from trustees.

### 16 Reconciliation of net movement in funds to net cash flow from operating activities

	2021	2020
	£	£
Net movement in funds	53,351	(12,962)
Add back depreciation charge	500	2,228
Deduct interest income shown in investing activities	(2,636)	(1,343)
Decrease (increase) in debtors	42,519	(69,273)
Increase (decrease) in creditors	16,490	9,859
<b>Net cash used in operating activities</b>	<b>110,224</b>	<b>(71,491)</b>

**Signature:**   
Laura Sergeant (Nov 16, 2021 13:18 GMT)  
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# EWB-2021-Mar-31-TAR and Accounts FY2020-21 Final.docx

Final Audit Report

2021-11-16

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