

**REGISTERED COMPANY NUMBER: 06845249 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1132015**

**Report of the Trustees and**  
**Financial Statements for the Year Ended 30 September 2021**  
**for**  
**GLOBAL BRIGADES UK**  
**(A COMPANY LIMITED BY GUARANTEE)**

Knox Cropper LLP  
Chartered Accountants  
65 Leadenhall Street  
London  
EC3A 2AD

**GLOBAL BRIGADES UK**

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for the Year Ended 30 September 2021**

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**GLOBAL BRIGADES UK**

**Reference and Administrative Details  
for the Year Ended 30 September 2021**

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<b>TRUSTEES</b>	F Amorosi M D'Souza A Patterson Chair S Sherman-Kahn
<b>REGISTERED OFFICE</b>	Flat 1614 Duckman Tower 3 Lincoln Plaza London E14 9BL
<b>REGISTERED COMPANY NUMBER</b>	06845249 (England and Wales)
<b>REGISTERED CHARITY NUMBER 1132015</b>	
<b>INDEPENDENT EXAMINER</b>	Knox Cropper LLP Chartered Accountants 65 Leadenhall Street London EC3A 2AD
<b>INDEPENDENT EXAMINER</b>	Knox Cropper LLP 65 Leadenhall Street London EC3A 2AD
<b>BANKERS</b>	HSBC 21 Kings Mall Kings Street Hammersmith London W6 0QF

## **GLOBAL BRIGADES UK**

### **Report of the Trustees for the Year Ended 30 September 2021**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objects of the charity as set out in its governing instrument are to promote the benefit of people in developing countries by:-

- (a) the advancement of education and training;
- (b) the relief of poverty, sickness and distress;
- (c) the promotion of good health; and
- (d) the provision of recreational facilities in the interests of social welfare with the object of improving their conditions of life.

The principal aim of the charity is to coordinate volunteer efforts and contribute resources to underserved communities to relieve problems caused by poverty, hunger, lack of access to healthcare, public health infrastructure, lack of education, and environmental degradation while preserving such communities' culture, as well as to educate the public and to carry on other charitable activities associated with these goals as allowed by law.

The main objectives of the charity during the period covered by the annual report were:

- a) To support volunteers in fundraising, planning future brigades, and building and maintaining their presence on university campuses both virtually and in-person;
- b) To continue to educate the public about ongoing needs in developing countries, and to continue fundraising to those ends; and
- c) To accumulate reserves and invest in growth

Further details of the work carried out by volunteers working in the charity can be found at [www.globalbrigades.org](http://www.globalbrigades.org)

#### **PUBLIC BENEFIT**

In developing the programme for the period and in planning the charity's activities the trustees have considered the Charity Commission's guidance on public benefit. In particular, the trustees consider that the activities carried out provide benefit to the community.

## **GLOBAL BRIGADES UK**

### **Report of the Trustees for the Year Ended 30 September 2021**

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#### **ACHIEVEMENT AND PERFORMANCE**

During the period, a limited number of brigades were carried out. This was an increase year-on-year but represents a significant decrease versus prior years. Such circumstances were driven by a period of recovery from the extraordinary circumstances brought about by the SARS-CoV-2 pandemic, and the decision of Global Brigades as an international organisation to suspend in-person volunteer brigades to program countries during 2020 in order to protect volunteer, staff, and community members' health. The Trustees expect that, should the pandemic continue to abate, the charity can continue to grow and recover. As at the time of writing, the Trustees are optimistic about the likelihood of increased in-person brigades taking place in the financial year ending 30 September 2022, however, the trustees also recognise that there exist a number of risk factors both local to partner countries and of an international nature.

Global Brigades staff internationally continued to work in-country to support community members whilst volunteer activities remain suspended, and ongoing support remains in place whilst volunteer numbers recover.

TeleBrigade programs proved to be a small success during the period. TeleBrigades are essentially virtual brigades which take place over a number of days or weeks, and which use virtual meeting software, secure tele-medical platforms (in the case of Medical TeleBrigades), and the support of the on-the-ground professionals. During the period covered by the annual report, 14 Global Brigades UK volunteers participated in TeleBrigades.

Readers are advised to visit [www.globalbrigades.org](http://www.globalbrigades.org) for a full understanding of the charity's activities, objectives, and achievements.

#### **FINANCIAL REVIEW**

##### **Investment policy and objectives**

From the perspective of the organisation, investments are those which cost a monetary value but give a social return to the organisation. Investments are only undertaken using money that is not allocated to reserves.

##### **Reserves policy**

At the year end the charity had unrestricted reserves of £46,048 (2020: £27,382). The Trustees consider that Global Brigades UK's financial position is secure.

Reserves are designed to act as a safety net to smooth the effects of the timing of income and expenditure or when a significant future capital investment has been identified. Therefore, reserves are accumulated passively as the by-product of operations or actively when a significant future capital investment has been identified. Reserves aim to be maintained at 18 months of average operating expenses which currently represents £3,928.



## GLOBAL BRIGADES UK

### Report of the Trustees for the Year Ended 30 September 2021

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#### FUTURE PLANS

The charity's aims for 2021-22 include the safe and careful resumption and build-up of in-person brigades and volunteer activities in Ghana, Greece, Honduras, and Panama, as well as the continued engagement of volunteers in TeleBrigades programs. Financially, the charity continues to aim to accumulate reserves. Finally and from a governance standpoint, the charity aims to appoint new Trustees to deliver additional resources and experience to the organisation, and provide for continuity.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

Global Brigades UK is governed by Memorandum and Articles dated 30 April 2009 as amended by special resolutions on 14 September 2009 and on 1 September 2019.

##### Recruitment and appointment of new trustees

New Trustees are voted into position by members of the charity at the AGM. In the interim period trustees are appointed by resolution of the existing Trustees. When considering the recruitment of new trustees, the trustees look for experience within Global Brigades and international development and take into account the skills and experience required by the charity and seek to ensure that the trustee body as a whole contains accounting, legal, and fundraising expertise.

##### Organisational structure

Global Brigades UK is a registered company and registered charity. The Trustees of the charity are also the directors of the company. There are no sub-Committees to which authority has been delegated.

##### Induction and training of new trustees

New trustees will be given copies of the Memorandum and Articles, the Charity Commission's Essential Trustee, literature about Global Brigades, the latest Annual Report and Financial Statements and copies of our Conflict-of-Interest Policy; Trustee Expenses Policy; Risk Management Policy; Reserves Policy and Financial Controls policy.

They also complete a Declaration of Interests.

##### Related parties

We provide grant funding to the following sister organisations for brigade implementation; Asociacion Global Brigadas de Honduras, Global Brigades Inc, Global Brigades Ghana, Fundacion Brigadas Globales de Panama and Global Brigades Association

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

Approved by order of the board of trustees on 25/05/2022 and signed on its behalf by:

  
.....  
A Patterson - Trustee

**Independent Examiner's Report to the Trustees of  
Global Brigades UK**

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**Independent examiner's report to the trustees of Global Brigades UK ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Richard Billinghamurst  
FCA  
Knox Cropper LLP  
Chartered Accountants  
65 Leadenhall Street  
London  
EC3A 2AD

Date: 26/05/2022

**GLOBAL BRIGADES UK**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 30 September 2021**

		<b>2021 Unrestricted fund £</b>	<b>2020 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>		
Donations and legacies	2	1,383	467
Other trading activities	3	<u>35,114</u>	<u>9,615</u>
<b>Total</b>		<b>36,497</b>	<b>10,082</b>
<b>EXPENDITURE ON</b>			
Charitable activities	4		
Provision of Aid for Global Brigade Projects		<u>17,831</u>	<u>17,006</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>18,666</b>	<b>(6,924)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>27,382</u>	<u>34,306</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>46,048</u></b>	<b><u>27,382</u></b>

The notes form part of these financial statements



GLOBAL BRIGADES UK (REGISTERED NUMBER: 06845249)

Balance Sheet  
30 September 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		66,905	52,734
<b>CREDITORS</b>			
Amounts falling due within one year	9	(20,857)	(25,352)
<b>NET CURRENT ASSETS</b>		<u>46,048</u>	<u>27,382</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>46,048</u>	<u>27,382</u>
<b>NET ASSETS</b>		<u>46,048</u>	<u>27,382</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>46,048</u>	<u>27,382</u>
<b>TOTAL FUNDS</b>		<u>46,048</u>	<u>27,382</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 25/05/2022 and were signed on its behalf by:

  
A. Patterson - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared 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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The accounts are presented in pounds sterling.

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. In forming this opinion, they have considered the impact of ongoing global events on both its income and expenditure for at least a period of twelve months from the date of approval of these financial statements.

**Critical accounting judgements and key sources of estimation uncertainty**

Judgements and key sources of estimation uncertainty are detailed in the above policies where applicable.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Short term debtors and creditors**

Debtors are recognised when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received. Creditors are recognised when the charity has a present legal or constructive obligation resulting from a past event to make payment to a third party, it is probable that settlement will be required and the amount due to settle the obligation can be measured or estimated reliably.

## GLOBAL BRIGADES UK

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021

### 2. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations	<u>1,383</u>	<u>467</u>

### 3. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Birmingham University	5,546	2,459
Cardiff University	-	1,258
Imperial College London	6,677	-
Kings College London	12,546	27
University of Edinburgh	4,394	(632)
Queen Mary's University	798	60
Exeter University	2,871	-
GB Conference	-	6,443
GMB Dublin	<u>2,282</u>	<u>-</u>
	<u>35,114</u>	<u>9,615</u>

### 4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Provision of Aid for Global Brigade Projects	<u>15,770</u>	<u>2,061</u>	<u>17,831</u>

### 5. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Provision of Aid for Global Brigade Projects	<u>1,161</u>	<u>900</u>	<u>2,061</u>

**GLOBAL BRIGADES UK****Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021****5. SUPPORT COSTS - continued**

Support costs, included in the above, are as follows:

	2021 Provision of Aid for Global Brigade Projects £	2020  Total activities £
Wages	-	7,830
Social security	-	150
Insurance	481	574
Administration costs	556	2,136
Meeting costs	-	1,499
Bank charges and administration fees	124	162
Independent Examiner's fee	900	3,290
	<u>2,061</u>	<u>15,641</u>

**6. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Independent Examiner's fee – current year	2,160	3,290
Independent Examiners fee prior year over accrual	<u>(1,260)</u>	<u>-</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.



GLOBAL BRIGADES UK

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	467
Other trading activities	<u>9,615</u>
<b>Total</b>	<b>10,082</b>
<b>EXPENDITURE ON</b>	
Charitable activities	
Provision of Aid for Global Brigade Projects	<u>17,006</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(6,924)</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>34,306</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>27,382</u></b>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	200	1,348
Accruals and deferred income	<u>20,657</u>	<u>24,004</u>
	<b><u>20,857</u></b>	<b><u>25,352</u></b>

Accruals and deferred income include amounts deferred largely due to the cancellation of Brigades as a result of the Covid-19 pandemic. These amounts will either be refunded or put towards future Brigades.

DEFERRED INCOME

	2021 £	2020 £
Brought Forward	14,607	270
Released in year	9,500	(270)
Deferred in year	<u>-</u>	<u>14,607</u>
<b>Carried Forward</b>	<b><u>5,107</u></b>	<b><u>14,607</u></b>

GLOBAL BRIGADES UK

Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021

10. MOVEMENT IN FUNDS

	At 1.10.20 £	Net movement in funds £	At 30.9.21 £
<b>Unrestricted funds</b>			
General fund	27,382	18,666	46,048
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>27,382</u>	<u>18,666</u>	<u>46,048</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	36,497	(17,831)	18,666
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>36,497</u>	<u>(17,831)</u>	<u>18,666</u>

Comparatives for movement in funds

	At 1.10.19 £	Net movement in funds £	At 30.9.20 £
<b>Unrestricted funds</b>			
General fund	34,306	(6,924)	27,382
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>34,306</u>	<u>(6,924)</u>	<u>27,382</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	10,082	(17,006)	(6,924)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>10,082</u>	<u>(17,006)</u>	<u>(6,924)</u>

## **GLOBAL BRIGADES UK**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021**

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### **11. RELATED PARTY DISCLOSURES**

Asociacion Global Brigadas de Honduras, Global Brigades Ghana and Fundacion Brigadas Globales de Panama are the official implementation partners to the Global Brigades International affiliates, coordinating the logistics of all volunteer activities. These entities are granted funds from the GB affiliates to hire local staff, house international interns to coordinate brigades, and to perpetuate projects between them. There is a full-time community director that tracks the metrics of each of the programs and monitors the long-run relationship with the community.

### **12. GUARANTEE OF VALUE**

The Charitable Company is incorporated under the Companies Act and is limited by guarantee, each member having undertaken to contribute to such amounts not exceeding one pound as may be required in the event of the company being wound up whilst he or she is still a member or within one year thereafter.

### **13. DONATED SERVICES**

We are grateful for the services donated by empowered.org and the amazing volunteers involved in Global Brigades.

### **14. TAXATION STATUS**

As a registered charity the charitable company is exempt from Corporation Tax on income applied to charitable activities.

# GLOBAL BRIGADES UK

## Detailed Statement of Financial Activities for the Year Ended 30 September 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,383	467
<b>Other trading activities</b>		
Birmingham University	5,546	2,459
Cardiff University	-	1,258
Imperial College London	6,677	-
Kings College London	12,546	27
University of Edinburgh	4,394	(632)
Queen Mary's University	798	60
Exeter University	2,871	-
GB Conference	-	6,443
No description	2,282	-
	<u>35,114</u>	<u>9,615</u>
<b>Total incoming resources</b>	<b>36,497</b>	<b>10,082</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Honduras	2,150	-
Ghana	13,188	-
Panama	-	1,365
Nicaragua	(100)	-
Greece	532	-
	<u>15,770</u>	<u>1,365</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	-	7,830
Social security	-	150
Insurance	481	574
Administration costs	556	2,136
Meeting costs	-	1,499
Bank interest	124	162
	<u>1,161</u>	<u>12,351</u>
<b>Governance costs</b>		
Independent Examiner's fee	900	3,290

This page does not form part of the statutory financial statements



**GLOBAL BRIGADES UK**

**Detailed Statement of Financial Activities  
for the Year Ended 30 September 2021**

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	2021	2020
	<u>£</u>	<u>£</u>
Total resources expended	<u>17,831</u>	<u>17,006</u>
Net income/(expenditure)	<u>18,666</u>	<u>(6,924)</u>

This page does not form part of the statutory financial statements

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