

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

Report of the Trustees and
Financial Statements for the Year Ended 30 September 2022
for
GLOBAL BRIGADES UK
(A COMPANY LIMITED BY GUARANTEE)

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

GLOBAL BRIGADES UK

**Contents of the Financial Statements
for the Year Ended 30 September 2022**

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

GLOBAL BRIGADES UK

Reference and Administrative Details for the Year Ended 30 September 2022

TRUSTEES	F Amorosi M D'Souza A Patterson Chair S Sherman-Kahn S Bajpai (appointed 30 May 2022) S Ganapathi (appointed 30 May 2022) G Iannello (appointed 30 May 2022)
REGISTERED OFFICE	Flat 1614 Duckman Tower 3 Lincoln Plaza London E14 9BL
REGISTERED COMPANY NUMBER	06845249 (England and Wales)
REGISTERED CHARITY NUMBER	1132015
INDEPENDENT EXAMINER	Knox Cropper LLP Chartered Accountants 65 Leadenhall Street London EC3A 2AD
INDEPENDENT EXAMINER	Knox Cropper LLP 65 Leadenhall Street London EC3A 2AD
BANKERS	HSBC 21 Kings Mall Kings Street Hammersmith London W6 0QF

GLOBAL BRIGADES UK

Report of the Trustees for the Year Ended 30 September 2022

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 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 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.

Further details of the work carried out by volunteers working in the charity can be found at 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 2022

ACHIEVEMENT AND PERFORMANCE

During the period, the first after the COVID restrictions were lifted, 6 brigades were attended by 79 volunteers from the UK, 4 of which to Honduras, 1 to Panama and 1 to Ghana, The below table summarises the charity's brigades over the year:

Program Name	Brigade Name	Start Date	End Date	Active Volunteers
Engineering Brigades	Imperial College London Engineering Brigade September 2022 Honduras	9/4/2022	9/10/2022	11
Medical Brigades	St. George's University Of London Medical Brigade August 2022 Panama	08/21/2022	08/27/2022	2
Medical Brigades	University Of Birmingham Medical Brigade August 2022 Honduras	08/14/2022	08/20/2022	22
Engineering Brigades	University Of Birmingham Engineering Brigade July 2022 Honduras	7/3/2022	7/9/2022	9
Medical Brigades	King's College London Medical Brigade June 2022 Ghana	06/13/2022	06/20/2022	27
Human Rights Brigades	University Of Exeter Legal Empowerment Brigade June 2022 Honduras	6/12/2022	06/18/2022	8

Readers are advised to visit 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 £38,674 (2021: £46,048). 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 circa £7,000.

GLOBAL BRIGADES UK

Report of the Trustees for the Year Ended 30 September 2022

FUTURE PLANS

The charity's aims for 2022-23 include expanding its volunteer activities in Ghana, Greece, Honduras, and Panama, as well as the engagement of volunteers in TeleBrigades programs. Financially, the charity continues to aim to accumulate reserves.

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.

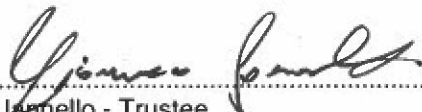
They also complete a Declaration of Interests.

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 13.06.2023 and signed on its behalf by:


Gianniello - Trustee

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

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 2022.

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

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

Date:

GLOBAL BRIGADES UK**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 30 September 2022**

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	12	1,383
Other trading activities	3	<u>64,404</u>	<u>35,114</u>
Total		<u>64,416</u>	<u>36,497</u>
 EXPENDITURE ON			
Charitable activities	4		
Provision of Aid for Global Brigade Projects		<u>71,790</u>	<u>17,831</u>
 NET INCOME/(EXPENDITURE)		(7,374)	18,666
 RECONCILIATION OF FUNDS			
Total funds brought forward		<u>46,048</u>	<u>27,382</u>
 TOTAL FUNDS CARRIED FORWARD		<u>38,674</u>	<u>46,048</u>

The notes form part of these financial statements

GLOBAL BRIGADES UK (REGISTERED NUMBER: 06845249)**Balance Sheet
30 September 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Cash at bank		93,831	66,905
CREDITORS			
Amounts falling due within one year	9	(55,157)	(20,857)
NET CURRENT ASSETS		<u>38,674</u>	<u>46,048</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>38,674</u>	<u>46,048</u>
NET ASSETS		<u>38,674</u>	<u>46,048</u>
FUNDS	10		
Unrestricted funds		<u>38,674</u>	<u>46,048</u>
TOTAL FUNDS		<u>38,674</u>	<u>46,048</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 13.06.23 and were signed on its behalf by:


G Iannello - 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.

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 2022

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	<u>12</u>	<u>1,383</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Birmingham University	21,665	5,546
Imperial College London	7,616	6,677
Kings College London	23,615	12,546
University of Edinburgh	-	4,394
Queen Mary's University	-	798
Exeter University	8,667	2,871
GMB Dublin	-	2,282
St George's University of London	<u>2,841</u>	<u>-</u>
	<u>64,404</u>	<u>35,114</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Provision of Aid for Global Brigade Projects	<u>66,028</u>	<u>5,762</u>	<u>71,790</u>

5. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Provision of Aid for Global Brigade Projects	<u>2,182</u>	<u>3,580</u>	<u>5,762</u>

GLOBAL BRIGADES UK

Notes to the Financial Statements - continued for the Year Ended 30 September 2022

5. SUPPORT COSTS - continued

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

	2022 Provision of Aid for Global Brigade Projects £	2021 Total activities £
Insurance	486	481
Administration costs	1,430	556
Meeting costs	63	-
Bank charges and administration fees	203	124
Independent Examiner's fee	<u>3,580</u>	<u>900</u>
	<u>5,762</u>	<u>2,061</u>

6. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Independent Examiner's fee	3,580	2,160
Independent Examiner's fee prior year over accrual	<u>-</u>	<u>(1,260)</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2022 nor for the year ended 30 September 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2022 nor for the year ended 30 September 2021.

GLOBAL BRIGADES UK

Notes to the Financial Statements - continued for the Year Ended 30 September 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,383
Other trading activities	<u>35,114</u>
Total	<u>36,497</u>
EXPENDITURE ON	
Charitable activities	
Provision of Aid for Global Brigade Projects	<u>17,831</u>
NET INCOME	18,666
RECONCILIATION OF FUNDS	
Total funds brought forward	<u>27,382</u>
TOTAL FUNDS CARRIED FORWARD	<u>46,048</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	200	200
Accruals and deferred income	<u>54,957</u>	<u>20,657</u>
	<u>55,157</u>	<u>20,857</u>

GLOBAL BRIGADES UK

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

10. MOVEMENT IN FUNDS

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
Unrestricted funds			
General fund	46,048	(7,374)	38,674
TOTAL FUNDS	<u>46,048</u>	<u>(7,374)</u>	<u>38,674</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,416	(71,790)	(7,374)
TOTAL FUNDS	<u>64,416</u>	<u>(71,790)</u>	<u>(7,374)</u>

Comparatives for movement in funds

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

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

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

GLOBAL BRIGADES UK

Notes to the Financial Statements - continued for the Year Ended 30 September 2022

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 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	12	1,383
Other trading activities		
Birmingham University	21,665	5,546
Imperial College London	7,616	6,677
Kings College London	23,615	12,546
University of Edinburgh	-	4,394
Queen Mary's University	-	798
Exeter University	8,667	2,871
No description	-	2,282
St George's University of London	<u>2,841</u>	<u>-</u>
	<u>64,404</u>	<u>35,114</u>
Total incoming resources	64,416	36,497
EXPENDITURE		
Charitable activities		
Honduras	33,272	2,150
Ghana	28,298	13,188
Nicaragua	-	(100)
Greece	<u>4,458</u>	<u>532</u>
	66,028	15,770
Support costs		
Management		
Insurance	486	481
Administration costs	1,430	556
Meeting costs	63	-
Bank interest	<u>203</u>	<u>124</u>
	2,182	1,161
Governance costs		
Independent Examiner's fee	<u>3,580</u>	<u>900</u>
Total resources expended	<u>71,790</u>	<u>17,831</u>
Net (expenditure)/income	<u>(7,374)</u>	<u>18,666</u>

This page does not form part of the statutory financial statements

This page does not form part of the statutory financial statements