

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

**Report of the Trustees and**  
**Financial Statements for the Year Ended 30 September 2024**  
**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 2024**

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## GLOBAL BRIGADES UK

### Reference and Administrative Details for the Year Ended 30 September 2024

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#### TRUSTEES

S Ahmed  
S Ganapathi  
G Iannello  
G Maddy-Powell (appointed 18 February 2025)  
E Stublely (appointed 5 September 2024)  
J Woodrow  
N Zaim (appointed 5 September 2024)  
E Jones (appointed 5 September 2024)  
S Ramsi (appointed 28 December 2024)

#### REGISTERED OFFICE

6 St Lukes Road  
Cheltenham  
Gloucester  
GL53 7JH

#### REGISTERED COMPANY NUMBER

06845249 (England and Wales)

#### REGISTERED CHARITY NUMBER 1132015

#### INDEPENDENT EXAMINER

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

#### BANKERS

HSBC  
21 Kings Mall  
Kings Street  
Hammersmith  
London  
W6 0QF

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 2024. 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](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 2024

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#### ACHIEVEMENT AND PERFORMANCE

During the period, 4 brigades were attended by 53 volunteers from the UK, 2 of which were to Greece and 2 to Ghana. The below table summarises the charity's brigades over the year:

Programme Name	Brigade Name	Brigade Status	Country	Start date	End Date	Active Volunteers
Legal Brigade	Oxford University Legal Brigade	Active	Greece	25/08/2024	31/08/2024	8
Medical Brigade	King's College London	Active	Ghana	16/06/2024	23/06/2024	15
Medical Brigade	Kent and Medway Medical School	Active	Ghana	26/08/2024-02/09/2024	02/09/2024	24
Medical Brigade	University of Edinburgh	Active	Greece	01/09/2024	07/02/2024	6

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 £38,655 (2023: £40,699). 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 12 months of average operating expenses which currently represents circa £10,000.

## **FUTURE PLANS**

The charity's aims for 2025-26 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 15/07/2025 and signed on its behalf by:



.....  
G Maddy-Powell - Trustee

**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 2024.

**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: 15/07/2025

GLOBAL BRIGADES UK

Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 30 September 2024

		2024 Total fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	1,896	-
Other trading activities	3	59,132	84,078
<b>Total</b>		<b>61,028</b>	84,078
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	4		
Provision of Aid for Global Brigade Projects		77,352	82,053
<b>NET INCOME/(EXPENDITURE)</b>		<b>(16,324)</b>	2,025
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		40,699	38,674
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>24,375</b>	40,699

The notes form part of these financial statements



Balance Sheet  
30 September 2024

	Notes	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		38,655	114,733
<b>CREDITORS</b>			
Amounts falling due within one year	9	(14,280)	(74,034)
<b>NET CURRENT ASSETS</b>		<u>24,375</u>	<u>40,699</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	24,375		40,699
<b>NET ASSETS</b>		<u>24,375</u>	<u>40,699</u>
<b>FUNDS</b>	10		
Unrestricted funds		24,375	40,699
<b>TOTAL FUNDS</b>		<u>24,375</u>	<u>40,699</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 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 15/07/2025 and were signed on its behalf by:



G Maddy-Powell - 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 2024

### 2. DONATIONS AND LEGACIES

	2024 £	2023 £
Donations	1,896	-

### 3. OTHER TRADING ACTIVITIES

	2024 £	2023 £
London School of Economics	-	1
Birmingham University	4,078	12,577
Imperial College London	-	705
Kings College London	16,328	23,902
University of Edinburgh	9,068	4,024
Oxford University	-	7,147
Queen Mary's University	1	-
Exeter University	-	10,374
Kent and Medway Medical School	18,477	19,519
Nottingham Trent University	-	5,829
Legal Empowerment	8,235	-
University of Leicester	807	-
Miscellaneous Income	2,138	-
<b>59,132</b>	<b>84,078</b>	

### 4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Provision of Aid for Global Brigade Projects	70,596	6,756	77,352

### 5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Provision of Aid for Global Brigade Projects	1,331	225	5,200	6,756

**5. SUPPORT COSTS - continued**

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

	2024	2023
	£	£
Insurance	556	513
Administration costs	647	1,946
Bank charges and administration fees	128	238
Sundries	225	-
Independent Examiner's fee	5,200	3,750
	<u>        </u>	<u>        </u>
<b>6,756</b>		
<b>6,447</b>	<u>        </u>	<u>        </u>

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

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

	2024	2023
	£	£
Independent Examiner's fee	5,200	3,750
	<u>        </u>	<u>        </u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 September 2024 nor for the year ended 30 September 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 September 2024 nor for the year ended 30 September 2023.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

		Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>		
Other trading activities		84,078
		<u>        </u>
<b>EXPENDITURE ON</b>		
<b>Charitable activities</b>		
Provision of Aid for Global Brigade Projects	82,053	
		<u>        </u>
<b>NET INCOME</b>		2,025

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	38,674
	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	40,699
	<u>          </u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade creditors	200	200
Accruals and deferred income	14,080	73,834
	<u>          </u>	<u>          </u>
<b>14,280</b>		74,034
	<u>          </u>	<u>          </u>

**10. MOVEMENT IN FUNDS**

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
<b>Unrestricted funds</b>			
General fund	40,699	(16,324)	24,375
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	40,699	(16,324)	24,375
	<u>          </u>	<u>          </u>	<u>          </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	61,028	(77,352)	(16,324)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	61,028	(77,352)	(16,324)
	<u>          </u>	<u>          </u>	<u>          </u>

**10. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
<b>Unrestricted funds</b>			
General fund	38,674	2,025	40,699
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	38,674	2,025	40,699
	<u>          </u>	<u>          </u>	<u>          </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	84,078	(82,053)	2,025
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	84,078	(82,053)	2,025
	<u>          </u>	<u>          </u>	<u>          </u>

**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.

**15. CONTINGENT LIABILITIES**

Brigade costs are incurred by the official implementation partners to the Global Brigades International affiliates who coordinate the logistics of all volunteer activities. These costs are then recharged by invoice to Global brigades UK. Invoicing can take up to two years to be calculated and issued and as at 30 September 2024 the charity is not able to provide a reasonable estimate of the value of this liability, so it has not been accrued for.

# GLOBAL BRIGADES UK

## Detailed Statement of Financial Activities for the Year Ended 30 September 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1,896	-
<b>Other trading activities</b>		
London School of Economics	-	1
Birmingham University	4,078	12,577
Imperial College London	-	705
Kings College London	16,328	23,902
University of Edinburgh	9,068	4,024
Oxford University	-	7,147
Queen Mary's University	1	-
Exeter University	-	10,374
Kent and Medway Medical School	18,477	19,519
Nottingham Trent University	-	5,829
Legal Empowerment	8,235	-
University of Leicester	807	-
Miscellaneous Income	2,138	-
	<u>59,132</u>	<u>84,078</u>
<b>Total incoming resources</b>	<b>61,028</b>	<b>84,078</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Honduras	3,680	43,220
Ghana	35,520	(50)
Panama	-	9,074
Greece	28,076	23,362
Travel Grants	3,320	-
	<u>70,596</u>	<u>75,606</u>
<b>Support costs</b>		
<b>Management</b>		
Insurance	556	513
Administration costs	647	1,946
Bank interest	128	238
	<u>1,331</u>	<u>2,697</u>
<b>Finance</b>		
Sundries	225	-
<b>Governance costs</b>		
Independent Examiner's fee	5,200	3,750

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 2024

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	2024	2023
	£	£
Total resources expended	77,352	82,053
Net (expenditure)/income	(16,324)	2,025

This page does not form part of the statutory financial statements