FRATERNITY WITHOUT BORDERS UK

England & Wales · Charity number 1173707

Details

Status	Registered
Legal form	CIO
Registered	2017-07-06
Register	View on the Charity Commission register

Contact

Address	167-169 Great Portland street 5th Floor W1W 5PF
Phone	07841402336
Email	INFO@FRATERNITYWITHOUTBORDERS.CO.UK
Website	www.fraternitywithoutborders.co.uk

Activities

Objects: 3.1 The objects of the CIO are for the public benefit: 3.2 the relief of poverty anywhere in the world, particularly but not exclusively by the provision of grants to charities or other organisations working with children and young people in Mozambique; 3.3 the advancement of such other charitable purpose (according to the law of England and Wales) in Mozambique and the UK as the trustees see fit from time to time.

Activities: The relief of poverty in Mozambique, particularly but not exclusively by the provision of grants to charities or other organisations working to prevent or relieve poverty in Mozambique; and the advancement of such other charitable purpose (according to the law of England and Wales) in Mozambique as the trustees see fit from time to time.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin

Geography

- Mozambique

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£24,514	£27,539	-	-
2024-03-31	£22,235	£19,285	-	-
2023-03-31	£46,791	£46,558	-	-
2022-03-31	£59,730	£57,350	-	-
2021-03-31	£21,794	£21,749	-	-

Trustees

Name	Role	Appointed
GILSON GUIMARAES	Chair	2017-07-06
Beatriz Rocha		2019-06-14
Cintia Cassia da Silva		2025-02-25
MRS CRISTINE BALARINE		2017-07-06
Rudgerio Rossi Fermo		2024-02-22
Silvia Rossi-Fermo		2024-02-22
Tiago Lourenco		2025-02-20

Accounts

Registered Charity Number: 1173707

FRATERNITY WITHOUT BORDERS UK

TRUSTEES' REPORT

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2025

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TRUSTEES' REPORT

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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

OBJECTIVES AND ACTIVITIES

Objectives

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

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	FRATERNITY WITHOUT BORDERS UK
Charity registration number	1173707
Principal address	167-169 Great Portland street 5th Floor W1W 5PF

Trustees

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

Gilson Guimaraes
Rudgerio Rossi Fermo
Silvia Rossi-Fermo
Beatriz Rocha
Cristine Balarine

Independent examiners	SJPR Accountants Ltd 225 Capham Road London SW9 9BE

This report was approved by the trustee and signed on its behalf by:

GILSON GUIMARAES
Trustee
Date: 28 July 2025

INDEPENDENT EXAMINER'S REPORT

I report to the Trustees on my examination of the accounts of the charity for the year ended 31 March 2025, which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, 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 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 that in any material respect:

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 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 to enable a proper understanding of the accounts to be reached.

....

Sansao Rodrigues
SJPR Accountants Ltd
225 Clapham Road London
SW9 9BE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	2	24,390.85	24,390.85	22,235.19
Investments	3	123.00	123.00	-
Total		**24,513.85**	**24,513.85**	**22,235.19**
Expenditure on:				
Raising funds	4	3,586.36	3,586.36	2,398.98
Charitable activities	5	23,952.38	23,952.38	16,885.85
Total		**27,538.74**	**27,538.74**	**19,284.83**
Net income/(expenditure)		**(3,024.89)**	**(3,024.89)**	**2,950.36**
Net movement in funds		**(3,024.89)**	**(3,024.89)**	**2,950.36**
Reconciliation of funds:				
Total funds brought forward		3973.36	3973.36	1023.00
Total funds carried forward		**948.47**	**948.47**	**3,973.36**

FRATERNITY WITHOUT BORDERS UK
167-169 GREAT PORTLAND STREET
5TH FLOOR
W1W 5PF
info@fraternitywithoutborders.co.uk

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	**Notes**	**Unrestricted funds £**	**Total Funds 2025 £**	**Total Funds 2024 £**
Current assets				
Cash at bank and in hand	7	**2,568.98**	**2,568.98**	**3,973.36**
Total current assets		**2,568.98**	**2,568.98**	**3,973.36**
Creditors: amounts falling due within one year	8	**1,620.51**	**1,620.51**	**-**
Net current assets/(liabilities)		**948.47**	**948.47**	**3,973.36**
Total net assets or liabilities		**948.47**	**948.47**	**3,973.36**
Funds of the Charity				
Unrestricted funds	9	**948.47**	**948.47**	**3973.36**
Restricted income funds	9		**-**	**-**
Endowment funds	9		**-**	**-**
Total funds		**948.47**	**948.47**	**3973.36**

The financial statements were approved by the trustees on 28 July 2025 and signed on its behalf by:

GILSON GUIMARAES
Chair
Date: 28 July 2025

FRATERNITY WITHOUT BORDERS UK
167-169 GREAT PORTLAND STREET
5TH FLOOR
W1W 5PF
info@fraternitywithoutborders.co.uk

NOTES TO THE FINANCIAL STATEMENTS

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts 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 Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the accounts.

1.4 Income from donations or grants

Income from donations and grants is recognized when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.5 Income from charitable activities

Income from charitable activities is recognized over the period to which the income relates. Concert fees are recognized at the date of the event. Membership fees are recognized over the period of the membership. Rent is recognized over the period to which it relates. Any amounts relating to future periods are deferred.

FRATERNITY WITHOUT BORDERS UK
167-169 GREAT PORTLAND STREET
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W1W 5PF
info@fraternitywithoutborders.co.uk

1.6 Expenditure

Expenditure is recognized when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered. Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members. Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent. All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis. Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Donations	24,390.85	24,390.85	22,235.19
	24,390.85	**24,390.85**	**22,235.19**

3. Income from Investments

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Interest income	123.00	123.00	-
	123.00	**123.00**	**-**

4. Expenditure on Raising Funds

Analysis	Total funds 2025	Total funds 2024
	£	£
IT	704.28	429.96
Support Costs	2,882.08	1,969.02
	3,586.36	**2,398.98**

5. Expenditure on Charitable Activities

	Total funds 2025	Total funds 2024
Analysis	**£**	**£**
Cost of direct charitable Activity	8,750.88	12,533.83
Donations	11,932.32	1,000.00
Advertising and marketing	387.11	1,383.00
Support Costs	2,882.08	1,969.02
	23,952.39	**16,885.85**

6. Support Costs

	Total funds 2025	Total funds 2024
Analysis	**£**	**£**
Subscriptions	517.19	-
Entertainment	-	509.12
Office Supplies	192.29	94.67
Accountancy Fees	400.00	-
Legal Fees	1,600.00	24.00
Premises Costs	-	670.18
Motor and Travel Expenses	2,151.14	413.35
Bank charges	398.19	1,575.21
Printing and stationery	505.35	651.51
	5,764.16	**3,938.04**

7. Cash at bank and in hand

	Total funds 2025	Total funds 2024
	£	**£**
Metro Bank	116.40	525.18
PayPal	514.77	1,860.58
Cash at bank and in hand	1,937.81	1,587.61
	2,568.98	**3,973.36**

FRATERNITY WITHOUT BORDERS UK
167-169 GREAT PORTLAND STREET
5TH FLOOR
W1W 5PF
info@fraternitywithoutborders.co.uk

8. Creditors: Amounts falling due within one year

	Total funds 2025	Total funds 2024
	£	£
Trade creditors	1,620.51	-
	1,620.51	**-**

9. Charity funds

9.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
	3,973.36	24,513.85	(27,538.74)	-	-	948.47
General Fund	-	-	-	-	-	
Total	**3973.36**	**24,513.85**	**(27,538.74)**	**-**	**-**	**948.47**

9.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
General Fund	**1023.00**	**22,235.19**	**(19,284.83)**	**-**	**-**	**3973.36**
Total	**1023.00**	**22,235.19**	**(19,284.83)**	**-**	**-**	**3973.36**

9.3 Transfers between funds

This Year

	Amount
	£
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

	Amount
	£
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

FRATERNITY WITHOUT BORDERS UK

England & Wales - Charity number 1173707

Accounts

Registered Charity Number :- 1173707

FRATERNITY WITHOUT BORDERS UK

TRUSTEES' REPORT
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FOR THE YEAR END
31 March 2024

FRATERNITY WITHOUT BORDERS UK
53 Aurora Apartments

Wandsworth
info@fraternitywithoutborders.co.uk

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FOR THE YEAR ENDED 31 March 2024

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

OBJECTIVES AND ACTIVITIES

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

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	FRATERNITY WITHOUT BORDERS UK
Charity registration number	1173707
Principal address	64-66 Willesden Lane London NW6 7SX

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

Independent examiners	SJPR Accountants Ltd 225 Capham Road London SW9 9BE

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

.... 09 December 2024
Gilson Guimaraes

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

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, 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 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 examiners statement

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

1. accounting records were not kept in respect of the 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 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 to enable a proper understanding of the accounts to be reached.

....

Sansao Rodrigues

SJPR Accountants Ltd
225 Capham Road
London
SW9 9BE

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 March 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:				
Donations and legacies	2	22,235.19	22,235.19	46,790.50
Investments	3	-	-	73.85
Total		**22,235.19**	**22,235.19**	**46,864.35**
Expenditure on:				
Raising funds	4	2,398.98	2,398.98	3,806.64
Charitable activities	5	16,885.85	16,885.85	45,481.84
Total		**19,284.83**	**19,284.83**	**49,288.49**
Net income/(expenditure)		**2,950.36**	**2,950.36**	**(2,424.14)**
Net movement in funds		**2,950.36**	**2,950.36**	**(2,424.14)**
Reconciliation of funds:				
Total funds brought forward		1023.00	1,023.00	-
Total funds carried forward		**3973.36**	**3973.36**	**1,023.00**

FRATERNITY WITHOUT BORDERS UK

BALANCE SHEET

FOR THE YEAR ENDED 31 March 2024

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2024 £	Total Funds 2023 £
Current assets				
Cash at bank and in hand	7	3,973.37	3,973.37	1,023.01
Total current assets		**3,973.37**	**3,973.37**	**1,023.01**
Total net assets or liabilities		**3,973.37**	**3,973.37**	**1,023.01**
Funds of the Charity				
Unrestricted funds	8	3973.36	3973.36	1,023.00
Restricted income funds	8		-	-
Endowment funds	8		-	-
Total funds		**3973.36**	**3973.36**	**1,023.00**

The financial statements were approved by the Board on 06-Dec-2024 and signed on its behalf by:

Gilson Guimaraes
Chair

1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.
These accounts 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 Charities Act 2011.
These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

1.4 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal o"er is made in writing. If a donation or grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.5 Income from charitable activities

Income from charitable activities is recognised over the period to which the income relates. Concert fees are recognised at the date of the event. Membership fees are recognised over the period of the membership. Rent is recognised over the period to which it relates. Any amounts relating to future periods are deferred.

1.6 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.
Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.
Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.
All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.
Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

2 Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2024	Total funds 2023
	£	£	£
Donations	22,235.19	22,235.19	46,790.50
	22,235.19	22,235.19	46,790.50

3 Income from Investments

Analysis	Total funds 2024	Total funds 2023
	£	£
Interest income	-	73.85
	-	73.85

4 Expenditure on Raising Funds

Analysis	Total funds 2024	Total funds 2023
	£	£
IT	429.96	178.65
Support Costs	1,969.02	3,628.00
	2,398.98	3,806.64

5 Expenditure on Charitable Activities

Analysis	Total funds 2024	Total funds 2023
	£	£
Cost of direct charitable Activity	12,533.83	18,391.10
Donations	1,000.00	21,550.00
Advertising and marketing	1,383.00	1,912.75
Support Costs	1,969.02	3,628.00
	16,885.85	45,481.84

6 Support Costs

Analysis	Total funds 2024 £	Total funds 2023 £
Entertainment	509.12	-
Office Supplies	94.67	263.65
Accountancy Fees	-	432.00
Legal Fees	24.00	3,012.00
Premises Costs	670.18	133.49
Motor and Travel Expenses	413.35	1,050.87
Bank charges	1,575.21	585.98
Room Hire	-	986.00
Printing and stationery	651.51	792.00
	3,938.04	**7,255.99**

7 Cash at bank and in hand

	Total funds 2024 £	Total funds 2023 £
Metro Bank	525.18	323.09
Paypal	1,860.58	699.92
Cash at bank and on hand	1,587.61	-
	3,973.37	1,023.01

8 Charity funds

8.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Unrestricted funds						
General Fund	1,023.00	22,235.19	(19,284.83)	-	-	3,973.36
Total	1,023.00	22,235.19	(19,284.83)	-	-	3,973.36

8.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
General Fund	3,447.00	46,864.35	(49,288.49)	-	-	1,023.00
Total	3,447.00	46,864.35	(49,288.49)	-	-	1,023.00

8.3 Transfers between funds

This Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Last Year

	Amount £
Between unrestricted and restricted funds	-
Between endowment and restricted funds	-
Between endowment and unrestricted funds	-

Accounts

Charity number: 1173707

(England and Wales)

FRATERNITY WITHOUT BORDERS UK

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2023

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For the year ended 31 March 2023

FRATERNITY WITHOUT BORDERS UK
Report of the Trustees
For the year ended 31 March 2023

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	FRATERNITY WITHOUT BORDERS UK
Charity registration number	1173707
Principal address	64-66 Willesden Lane London NW6 7SX

Trustees

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

Gilson Guimaraes
Beatriz Rocha
Cristine Balarine

Independent examiners	SJPR Accountants Ltd 225 Capham Road London SW9 9BE

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

.... 14 November 2023
Gilson Guimaraes

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, 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 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 examiners statement

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

1. accounting records were not kept in respect of the 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 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.

. . . .

Sansao Rodrigues

SJPR Accountants Ltd
225 Capham Road
London
SW9 9BE

FRATERNITY WITHOUT BORDERS UK

Statement of Financial Activities (including Income and Expenditure Account)

For the year ended 31 March 2023

	Notes	Unrestricted funds	2022
		£	£
Income and endowments from:			
Donations and legacies	2	46,791	59,730
Investments	3	74	-
Total		**46,865**	**59,730**
Expenditure on:			
Raising funds	4	(179)	-
Charitable activities	5/6	(49,110)	(57,350)
Total		**(49,289)**	**(57,350)**
Net income/expenditure		**(2,424)**	**2,380**
Reconciliation of funds			
Total funds brought forward		3,447	1,067
Total funds carried forward		**1,023**	**3,447**

Statement of Financial Position
As at 31 March 2023

	Notes	2023	2022
		£	£
Current assets			
Cash at bank and in hand		1,023	3,447
		1,023	**3,447**
Net current assets		**1,023**	**3,447**
Total assets less current liabilities		**1,023**	**3,447**
Net assets		**1,023**	**3,447**
The funds of the charity			
Unrestricted income funds	10	1,023	3,447
Total funds		**1,023**	**3,447**

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

Gilson Guimaraes
Trustee

14 November 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

FRATERNITY WITHOUT BORDERS UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

2. Income from donations and legacies

	2023	2022
	£	**£**
Unrestricted funds		
Donations received	46,791	59,730
	46,791	**59,730**

3. Investment income

	2023	2022
	£	**£**
Unrestricted funds		
Bank interest receivable	74	-
	74	**-**

4. Expenditure on generating donations and legacies

	2023	2022
	£	**£**
Unrestricted funds		
Support costs	179	-
	179	**-**

5. Costs of charitable activities by fund type

	2023	2022
	£	£
Unrestricted funds		
Social Project in Mozambique	41,854	52,615
Support costs	7,256	4,735
	49,110	**57,350**

6. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2023	2022
	£	£	£	£
Support costs				
Social Project in Mozambique	41,854	7,256	49,110	57,350

7. Analysis of support costs

	Raising funds	Social Project in Mozambique	2023	2022
	£	£	£	£
Management	-	1,056	1,056	2,775
IT	179	-	179	95
Governance costs	-	6,200	6,200	1,865
	179	**7,256**	**7,435**	**4,735**

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2023	2022
	£	£
Accountancy fees	432	288

9. Comparative for the Statement of Financial Activities

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

10. Movement in funds

Unrestricted Funds

	Balance at 01/04/2022 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2023 £
General				
General	3,447	46,865	(49,289)	1,023
	3,447	**46,865**	**(49,289)**	**1,023**

Unrestricted Funds - Previous year

	Balance at 01/04/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2022 £
General				
General	1,067	59,730	(57,350)	3,447
	1,067	**59,730**	**(57,350)**	**3,447**

Purpose of unrestricted Funds

General

The FWB’s investment policy consists of investing most of the money raised in our social projects in Mozambique, whilst our policy on reserves consists of keeping a minimum cash at the bank to be used to cover expenses of the charity’s fundraising events in the UK.

11. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
General		
General	1,023	1,023
	1,023	**1,023**

Previous year

	Net current assets / (liabilities)	Net Assets
	£	£
Unrestricted funds		
General		
General	3,447	3,447
	3,447	**3,447**

	2023	2022
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	46,791	59,730
	46,791	**59,730**
Investments		
Bank interest receivable	74	-
	74	**-**
Total incoming resources	**46,865**	**59,730**
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(41,854)	(52,615)
	(41,854)	**(52,615)**
SUPPORT COSTS		
Management		
Management	(1,056)	(2,775)
	(1,056)	**(2,775)**
IT		
IT	(179)	-
IT	-	(95)
	(179)	**(95)**
Governance costs		
Governance costs	(6,200)	(1,865)
	(6,200)	**(1,865)**
Total resources expended	**(49,289)**	**(57,350)**
Net Expenditure	**(2,424)**	**2,380**

This page does not form part of the statutory financial statements

Accounts

Charity number: 1173707

(England and Wales)

FRATERNITY WITHOUT BORDERS UK

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2022

FRATERNITY WITHOUT BORDERS UK
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For the year ended 31 March 2022

FRATERNITY WITHOUT BORDERS UK
Report of the Trustees
For the year ended 31 March 2022

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	FRATERNITY WITHOUT BORDERS UK
Charity registration number	1173707
Principal address	64-66 Willesden Lane London NW6 7SX

Trustees

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

Gilson Guimaraes
Mauricio Freitas
Beatriz Rocha
Eliane Tomasi
Cristine Balarine

Independent examiners	SJPR Accountants Ltd 225 Capham Road London SW9 9BE

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

Gilson Guimares
....

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, 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 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 examiners statement

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

1. accounting records were not kept in respect of the 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 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.

Sansao Rodrigues
Sansao Rodrigues

SJPR Accountants Ltd
225 Capham Road
London
SW9 9BE

FRATERNITY WITHOUT BORDERS UK

Statement of Financial Activities (including Income and Expenditure Account)

For the year ended 31 March 2022

	Notes	Unrestricted funds £	2021 £
Income and endowments from:			
Donations and legacies	2	59,730	21,794
Total		**59,730**	**21,794**
Expenditure on:			
Charitable activities	3/4	(57,350)	(21,749)
Total		**(57,350)**	**(21,749)**
Net income		**2,380**	**45**
Reconciliation of funds			
Total funds brought forward		1,067	1,022
Total funds carried forward		**3,447**	**1,067**

FRATERNITY WITHOUT BORDERS UK
Statement of Financial Position
As at 31 March 2022

	Notes	2022	2021
		£	**£**
Current assets			
Cash at bank and in hand		3,447	1,631
		3,447	**1,631**
Creditors: amounts falling due within one year	8	-	(564)
Net current assets		**3,447**	**1,067**
Total assets less current liabilities		**3,447**	**1,067**
Net assets		**3,447**	**1,067**
The funds of the charity			
Unrestricted income funds	9	3,447	1,067
Total funds		**3,447**	**1,067**

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

FRATERNITY WITHOUT BORDERS UK meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

2. Income from donations and legacies

	2022	2021
	£	£
Unrestricted funds		
Donations received	59,730	21,794
	59,730	**21,794**

3. Costs of charitable activities by fund type

	2022	2021
	£	£
Unrestricted funds		
Social Project in Mozambique	52,615	20,208
Support costs	4,735	1,541
	57,350	**21,749**

4. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2022	2021
	£	£	£	£
Support costs				
Social Project in Mozambique	52,615	4,735	57,350	21,749

5. Analysis of support costs

	2022	2021
	£	£
Social Project in Mozambique		
Management	2,775	474
IT	95	-
Governance costs	1,865	1,067
	4,735	**1,541**

6. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022	2021
	£	£
Accountancy fees	288	288

7. Comparative for the Statement of Financial Activities

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

8. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	-	564
	-	**564**

The following liabilities disclosed under creditors falling due within one year are secured by the charity:

Hire purchase agreements	-	564
	-	**564**

9. Movement in funds

Unrestricted Funds

	Balance at 01/04/2021 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2022 £
General				
General	1,067	59,730	(57,350)	3,447
	1,067	**59,730**	**(57,350)**	**3,447**

Unrestricted Funds - Previous year

	Balance at 01/04/2020 £	Incoming resources £	Outgoing resources £	Balance at 31/03/2021 £
General				
General	1,022	21,794	(21,749)	1,067
	1,022	**21,794**	**(21,749)**	**1,067**

Purpose of unrestricted Funds

General

The FWB's investment policy consists of investing most of the money raised in our social projects in Mozambique, whilst our policy on reserves consists of keeping a minimum cash at the bank to be used to cover expenses of the charity's fundraising events in the UK.

10. Analysis of net assets between funds

	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds		
General		
General	3,447	3,447
	3,447	**3,447**

Previous year

	Net current assets / (liabilities)	Net Assets
	£	£
Unrestricted funds		
General		
General	1,067	1,067
	1,067	**1,067**

	2022	2021
	£	**£**
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	59,730	21,794
	59,730	**21,794**
Total incoming resources	**59,730**	**21,794**
EXPENDITURE		
Charitable activities		
Cost of direct charitable activity	(52,615)	(20,208)
	(52,615)	**(20,208)**
SUPPORT COSTS		
Management		
Management	(2,775)	(474)
	(2,775)	**(474)**
IT		
IT	(95)	-
	(95)	**-**
Governance costs		
Governance costs	(1,865)	(1,067)
	(1,865)	**(1,067)**
Total resources expended	**(57,350)**	**(21,749)**
Net Income	**2,380**	**45**

FRATERNITY WITHOUT BORDERS UK

England & Wales - Charity number 1173707

Accounts

FRATERNITY WITHOUT BORDERS

Report of the Trustees and Unaudited Financial Statements

Charity Number: 1173707

Year Ended 31st March 2021

CIO INFORMATION

Charity name: Fraternity Without Borders UK

Registered charity number: 1173707

Correspondence address for the year ended 31st March 2021:

4 Trevillion Mansions

Hanbury Road

W3 8SG

Current correspondence address:

4 Trevillion Mansions

Hanbury Road

W3 8SG

Website: www.fraternitywithoutborders.co.uk

Email: info@fraternitywithoutborders.co.uk

Trustees for the year ended 31st March 2021:

Gilson Guimaraes

Cristine Balarine

Mauricio Freitas

Eliane Tomasi

Beatriz Rocha

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31st March 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015).

History, objectives and activities of the CIO

The Fraternity Without Borders UK (the “FWB”, the “charity” or “we”) was registered as Charitable Incorporated Organisation (the “CIO”) with the Charity Commission on the 6th July 2017, under the registration number 1173707. The Charity Commission is the regulator of charities in England and Wales.

The FWB was established exclusively for charitable purposes for public benefit and it operates in the UK with periodic fundraising events that aim to alleviate poverty in Africa, by assisting orphaned and/or vulnerable children, many with HIV.

The charity is proud to be run solely by volunteers in the UK and 100% of donations made are invested in our social programmes in Mozambique, covering costs of:

- Food supplies and preparation.
- Construction and maintenance of community centres.
- Survey and construction of wells in rural areas.
- Salary of local supervisors and employees.
- Construction of new homes for the homeless.
- Hygiene items.
- Medicines.
- School materials for children and teachers.
- Basic equipment for cultural activities.
- Equipment for vocational training such as computers, blackboards, chairs and desks.

Management and governance arrangements

The **Charitable Incorporated Organisation Constitution of Fraternity Without Borders UK** form FWB's governing document and they set out FWB's objectives and governance arrangements.

The charity maintains no minimum or maximum number of trustees. Where there is a requirement for new trustees, these would be identified and appointed by the current trustees at the time. Trustees receive no remuneration from FWB. The chairperson is responsible for the induction of any new trustee which involves awareness of a trustee's responsibilities, the governing document, administrative procedures, the history and objectives of the FWB as a CIO. A new trustee would receive copies of the previous year's annual report and accounts and a copy of the Charity Commission leaflet.

Achievements and performance of the FWB

Since its origination, the FWB has been able to fundraise in order to support its objectives.

We would like to take this opportunity to thank each one of our volunteers and donors as, without their help, hard work, dedication and free giving of their time, our charity couldn't operate and couldn't have had such a successful launch year.

Financial review

The charity's principal source of funds comes from donations and fundraising events.

For this financial period, income for the year was £21,794.06 whilst expenses amounted to £21,749.29 for the year.

We mostly spent money on marketing materials and promotional events.

The FWB's investment policy consists of investing most of the money raised in our social projects in Mozambique, whilst our policy on reserves consists of keeping a minimum cash at the bank to be used to cover expenses of the charity's fundraising events in the UK.

Future

The FWB intends to continue its fundraising events that aim to alleviate poverty in Mozambique.

The more the FWB gets noticed by the public, more donations and solid partnerships can be built to support the charity's objectives.

The charity has plans to subscribe to **Amazon Smile**, **Give as you Live** and **Facebook** fundraising programs as well as to get set up with HMRC in order to be able to claim Gift Aid on donations.

We are open to individuals or groups of supporters who are willing to organise and promote their own fundraising events in order to collaborate with FWB's objectives.

Finally, we welcome everyone who feels touched by our cause to join forces with us and collaborate for the promotion of better living conditions in Africa, more specifically to Mozambican villages.

Statement of trustees' responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which show a true and fair view of the charity's state of affairs, and its financial activities for that period. In preparing those financial statements, the trustees are required to:

1. Select suitable accounting policies and then apply them consistently;
2. Make judgements and estimates that are reasonable and prudent;
3. State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
4. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are required to always act in the charity's interests and shall not represent the interests of any outside organisation or their own interests.

Independent examiner

According to the guidance published on 1st March 2012 on www.gov.uk website, “for financial years ending on or after 1 April 2009 there is normally no requirement for any independent scrutiny of accounts where the gross income for the financial year in question is £25,000 or less”.

Based on this, the trustees have opted for not making use of an independent examiner for the financial period being reported.

Declaration

The trustees declare that they have approved the trustees’ report above.

Signed on behalf of the charity’s trustees.

London, 09th September 2021

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STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

	31.03.2021	31.03.2020
Income		
Sales	£5,958.42	£3,859.67
JustGiving Income	£933.45	£68.27
Donations	£11,068.63	£16,293.10
Donations anonymous	£0	£1,650.63
Facebook income	£3,602.56	£7,271.44
Tickets Sales	£0	£1,030.00
Izettle Income	£231.00	£2,857.72
Total Income	**£21,794.06**	**£33,030.83**
Expenditure		
Donations Paid	£18,684.98	£20,753.71
Advertising	£192.71	£923.62
Entertainment	£15.34	£1,333.83
Overseas Travel	£0	£673.19
Bank Charges	£279.92	£585.99
Stationery & Postage	£173.23	£118.50
Fees & Subscriptions	£64.81	£584.20
Office Supplies	£28.19	£799.87
Paypal Charges	£148.91	£100.80
Room Hire	£350.00	£4,016.50
Other Direct Cost	£1,523.20	£3,808.74
Accountancy Fees	£288.00	£141.00
Rates & Water	£0	£778.96
General Travel Expenses	£0	£128.01
Merchant Charges	£0	£140.40
Repairs & Maintenance	£0	£103.00
Total Expenditures	**£21,749.29**	**£34,990.32**
Net Income/(Expenditure)	**£44.77**	**(£1,959.49)**

Reconciliation of funds		
Total funds brought forward	**£1,022.26**	**£2,981.75**

Total funds carried forward	**£1,067.03**	**£1,022.26**

STATEMENT OF FINANCIAL POSITION

	31.03.2021	**31.03.2020**
Cash at bank and in hand		
Metro Bank	£874.66	£352.28
Paypal	£756.40	£1,077.87
Current Liabilities		
Minister Current Account	(£564.03)	(£407.89)
Net assets	**£1,067.03**	**£1,022.26**
The funds of the charity	**£1,067.03**	**£1,022.26**

NOTES TO THE FINANCIAL STATEMENTS

ACCOUNTING POLICIES

Basis of accounting

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

Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

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

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Liabilities are recognized as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis: N/A