



Global Waste Cleaning Network
A Charitable Incorporated Organisation

Trustees' Report and Financial Statements

For the year ended 31st December 2022

Charity registration number: 1192372

Global Waste Cleaning Network

Trustees' Annual Report and Financial Statements

For the year ended 31st December 2022

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Objectives and Activities

Global Waste Cleaning Network's purpose is the protection, preservation and improvement of the environment for the benefit of mankind through:

- the establishment of an international network of active environmental organisations and specialists
- raised awareness of the negative effects of waste on the environment
- promotion of good waste management practices and the contribution to the advancement of research in waste management

Global Waste Cleaning Network (GWCN) aims to play a vital role in the growing worldwide movement to reduce the impact of environmental pollution on society via advocacy and the implementation of evidence-based programs to reduce pollution in oceans, coastlines, lands and the atmosphere.

The purpose of the network is to support environmental activities, showcase, connect and train the network members, contribute to Environmental debates, foster environmental research, and spread environment related information.

Our primary activities over the last year have been growing our network and the development of our research and communication activities help to establish the charity's reputation. Alongside this we have been networking to build out partnerships with other environmental organisations and research institutions. We have also continued to develop the operational systems required to manage and support our members.

The Trustees regard our core objective, being the protection, preservation, and improvement of the environment, to be of intrinsic benefit to society as a whole. All our activities are in line with this charitable objective. We therefore have regard to the Charity Commission's guidance on our activities being of public benefit, whether or not they are aware of, or involved in, our work.

Achievements and Performance

The Network

The main focus of our activities since our charity was founded in May 2020 has been to establish our network of profit and non-profit organisations, including educational institutions, who have an interest in the promotion of environmental protection. This stage of growth, to achieve "critical mass", is fundamental to achieving our other objectives. We have made significant progress in establishing this network and during the current year, we were able to reach the level of world's largest environmental network with over 2,000 member organisations in 187 countries.

We have also finished developing a mobile social app and launched it in July 2022. This app is designed to help GWCN member organisations meet, exchange ideas, and share resources within chat groups.

Going forward into 2023, our aim is to further engage with members, allowing them to learn and network with other organisations to further their objectives.

We thank our management team of volunteers and all other short-term volunteers who have worked incredibly hard to recruit and engage with our members toward our goal of being a leading global environmental organisation. We have had a network of volunteers across many countries, and who dedicated a significant amount of their time and energy supporting our organisation. Their work varied from research, web article writing, artificial intelligence modelling to administrative tasks and searching for potential member organisations.

Partnerships

The second main focus has been to continue establishing partnerships with leading Global organisations which will enable us to fulfil our education and research objectives once our network has been established. We have made good progress towards this goal and established alliances with five eminent and global organisations.

Research

For the second year, we published online articles within our research journal 'Environmental Network Journal' (ENJ). The journal is fully peer reviewed and open access with a mission to help researchers communicate with a global audience and interact with expert scientists from across the environmental science community and beyond. Our academic editors take an objective and constructive approach to peer review each and every submission. Submissions are assessed on their scientific soundness and validity and not evaluated based on subjective assessments of importance.

Events

GWCN organised and supported environmental and energy related events and webinars, the most significant ones being:

Date	Event Name	Organizer	Format	Country	GWCN Role
18 November 2022	The European Economic and Social Committee's Hearing "THE OCEANS AND THEIR FUTURE - international ocean governance in need of a multidisciplinary approach"	The external relations section of the European Economic and Social Committee (EESC)	Onsite & online	Belgium	GWCN's Director General represented GWCN and talked about the overfishing impacts on the environment.
13 October 2022	GWCN themed webinar: The Sanitation Challenge in Africa	GWCN	Online	-	GWCN launched a series of webinars dedicated to global and regional environmental challenges. Speakers are exclusively picked from GWCN member organisations. Discussion panels for the current webinar were: 1- Factors driving the sanitation problems in Africa, including socio-cultural barriers 2- Assessment of sanitation policies and national strategies 3- Classic and innovative solutions for tackling sanitation problems in Africa
08 December 2022	GWCN themed Webinar: Combating Deforestation	GWCN	Online	-	GWCN launched a series of webinars dedicated to global and regional environmental challenges. Speakers are exclusively picked from GWCN member organisations. The primary goal of the current webinar is to take a closer look at dangers and issues of deforestation around the world as well as foster international experience exchange.

Date	Event Name	Organizer	Format	Country	GWCN Role
19 - 22 September 2022	Asia-Pacific Ministerial Conference on Disaster Risk Reduction	United Nations Office for Disaster Risk Reduction	Onsite	Australia	GWCN's Oceania Membership Manager, was present at Brisbane on 21 September 2022 to speak at this conference. He brought to light the adversities of constant changing weather patterns and climate change in countries like Fiji.
May 26th, 2022	GWCN Annual Members Conference	GWCN	Online	-	GWCN organized this annual event gathering all its member organisations to openly discuss latest topics related to environment and energy. The conference was formed of three panels: -Energy Transition and Conversion -Climate Change and Sustainability -Garbage and Marine Debris
21 - 23 June 2022	Waste Management Europe Exhibition & Conference 2022	IES	Onsite	Italy	GWCN was the network partner of this event.
23 February 2022	Plastic In Circular Economy: Production - Processing - Secondary Usage Conference	CSD	Onsite & online	Kazakhstan	GWCN's Director General represented GWCN and spoke about the circular economy and ways to avoid and reduce plastic waste.

Financial Review

Global Waste Cleaning Network has a desire to be relevant and supportive to as many environmental organisations as possible to create a 'Network Effect' - maximise the value and potential of the network for both GWCN and our members through establishing scale. We do not currently charge membership fees and so rely heavily on our network of over 30 highly motivated volunteers to run the organisations activities, work with our partners and support our members. Without their time, energy and willingness to support GWCN's activities we would have been unable to achieve what we've done in the last year.

Income for the period was mainly in the form of grants and donations to enable specific activities, e.g. Marketing, Customer relationship management. The charity holds no assets nor reserves and we have no liabilities and we have limited cash. We are very grateful to the technology organisations who have supported our operations through allowing use of their products and services.

As we move forward, we plan to build out our organisation's finances to enable further support GWCN's relevance, members' activities and deeper engagement with our partners. It is envisaged this will be funded through a combination of grants and charging for member services and events.

Structure, Governance, Management

Governing Document

Global Waste Cleaning Network is a UK based Charitable Incorporated Organisation (CIO), and it is governed under a 'Foundation' model charitable constitution. Our only voting members are our charity trustees. GWCN was established on May 2nd, 2020.

Trustees

GWCN trustees meet quarterly and are responsible for the strategic direction and policy of the charity. There must be a minimum of two trustees. At the end of the year the charity had four trustees from a variety of professional backgrounds relevant to the work of the charity.

Aside from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the Charitable Incorporated Organisation.

Reference and Administrative details

Charity Name: Global Waste Cleaning Network (GWCN)

Charity registration number: 1192372

Principal address: 27 Bilberry Close, Bury St Edmunds, Suffolk, IP28 8GD. United Kingdom

Members of the Board of Trustees who served during the period and up to the date of this report were:

- Mr Linus Ayangwoh Embe – Chairman, Founder and CEO
- Dr Roger El Achkar – Founder, Director General and Dean of Research
- Mr Kofi Atuah – Trustee
- Mrs Monica Braithwaite – Trustee

Exemptions from Disclosure

No exemptions claimed.

Funds held as custodian trustee on behalf of others

There were no funds held as custodian on behalf of others.

Declarations

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK accounting Standards have been followed, subject to any material departures and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for the prevention and detection of fraud and other irregularities.

For the first time, due to our increased income, the charity was required to obtain an independent examiner's report under the Charities Act (November 2016 guidance). This has been included on page 8.

The Trustees' Report and financial statements were approved by the Board of Trustees on 10th October 2023 and signed on its behalf by:



Monica Braithwaite

Trustee

Date: 10/10/23

Independent examiner's report on the accounts

I report to the trustees on my examination of the accounts of Global Waste Cleaning Network (charity number 1192372) for the year ended 31st December 2022 as set out on pages 9 to 12.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act"). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- The accounting records were not kept in accordance with section 130 of the Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Claire Powers, CGMA (Chartered Global Management Accountant)

Date: 11/10/23.

Address: 22 High View Drive, Kingswinford, West Midlands. DY6 8HT

Statement of Financial Activities

For the year ended 31st December 2022

(prior period comparatives relate to the 20 month period from 2nd May 2020 to 31st December 2021)

	Note	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	Prior period Total Funds £
Income from:					
Donations and legacies	2	123	96,353	96,353	7,195
Gross income		123	96,353	96,476	7,195
Expenditure on:					
Raising funds	3	0	94,465	94,465	6,189
Charitable activities	3	23	1,888	1,911	1,006
Total expenditure		23	96,353	96,376	7,195
Net income/(expenditure)		100	0	100	0
Net movement in funds		100	0	100	0
Reconciliation of funds:					
Total funds brought forward		0	0	0	0
Total funds carried forward		100	0	100	0

The charity has received no government grants in the reporting period.

Balance Sheet

As at 31 December 2022

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Current assets				
Cash at bank and in hand	100	0	100	0
Total current assets	<u>100</u>	<u>0</u>	<u>100</u>	<u>0</u>
Total net assets	<u>100</u>	<u>0</u>	<u>100</u>	<u>0</u>
Funds of the Charity				
Unrestricted income fund	100	0	100	0
Total funds	<u>100</u>	<u>0</u>	<u>100</u>	<u>0</u>

There were no fixed assets, fixed asset transactions or creditors. Cash was held as cash or cash equivalents.

Statement of Cash Flows

For the year ended 31st December 2022

(prior period comparatives relate to the 20 month period from 2nd May 2020 to 31st December 2021)

	2022 Total Funds £	Prior period Total Funds £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	<u>100</u>	<u>0</u>
Change in cash and cash equivalents in the reporting period	<u>100</u>	<u>0</u>
Cash and cash equivalents at the beginning of the reporting period	<u>0</u>	<u>0</u>
Cash and cash equivalents at the end of the reporting period	<u>100</u>	<u>0</u>

Please note the net cash provided by (used in) operating activities is the same as the net income from the Statement of Financial Activities.

The note on pages 11 to 12 form part of these accounts.

Accounts, including the balance sheet, were approved by the Board of Trustees on 10th October 2023 and signed on its behalf by:



Monica Braithwaite

Trustee

Date: 10/10/23

Notes forming part of the Financial Statements

For the year ended 31 December 2022

1. Accounting Policies

The principal accounting policies are summarised below.

Basis of accounting

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

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

The accounts have been prepared on a going concern basis.

a) Accounting period

These financial statements were prepared for the year ended 31st December 2022. This is the second set of financial statements prepared for GWCN and prior period comparatives reflect the 20 month period from the CIO's inception on 2nd May 2020 through to 31st December 2021, which was our first period end.

b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

c) Income

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- **Offsetting:** There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted under FRS102 SORP.
- **Grants and donations** are only included in the Statement of Financial Activities (SOFA) when the general income recognition criteria are met.
- **Donated goods, services and facilities:** Donated goods, services and facilities are included in the SOFA when received at the value of the gift to the charity, provided the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.
- The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
- **Foreign currency transactions:** Value of grants utilised in \$ were converted to £ using the official published HM Revenue and Customs monthly rate for the month the grants were 'drawn down'.

d) Expenditure and liabilities

- Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
- Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
- Foreign currency transactions: Value of expenditure in \$ was converted to £ using either the £ cost relevant to the transaction when it occurred (if the specific expense was directly converted to £), or the official published HM Revenue and Customs monthly rate for the month the costs were incurred.

2. Donations and legacies

	2022			Prior period		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Donations and gifts	123	0	123	61	0	61
Donated goods, facilities and services	0	96,353	96,353	0	7,134	7,134
	123	96,353	96,476	61	7,134	7,195

3. Expenditure

	2022			Prior period		
	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£	£	£	£
Raising Funds						
Advertising, marketing, direct mail and publicity	0	94,465	94,465	0	6,189	6,189
Charitable activities						
Software	23	1,888	1,911	61	945	1,006
Total expenditure	23	96,353	96,376	61	7,134	7,195

GWCN had no employees during the period. No staff costs or employee benefits were incurred.

4. Trustee remuneration and related party transactions

No Trustee received any remuneration nor received any other benefits or expenses during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

5. Auditor remuneration

There was no remuneration provided to our independent examiner.