

GLOBAL PARTNERS (UK)
REGISTERED CHARITY NO. 1009755
COMPANY NO. 02586205

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31ST DECEMBER 2021

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES

<u>REGISTER COMPANY NO:</u>	2586205
<u>REGISTER CHARITY NO:</u>	1009755
<u>REGISTERED OFFICE:</u>	International House, 64 Nile Street, London, N1 7SR
<u>PRINCIPAL ADDRESS:</u>	Quest House, 1st Floor, 73 Balcombe Road, Horley, RH6 9AB
<u>DIRECTORS AND TRUSTEES</u>	S. A. Helms A. Bronkhorst Resigned on 27/05/2021 M. Thomas G. Robbins Resigned on 01/02/2021 V. Alexanyan Appointed on 02/03/2021
<u>COMPANY SECRETARY</u>	M. Thomas
<u>SOLICITORS</u>	Weller's Tenison House Tweedy Road Bromley. BR1 3NF
<u>AUDITORS</u>	Moore Kingston Smith LLP Betchworth House 57-65 Station Road Redhill Surrey. RH1 1DL
<u>BANKERS</u>	National Westminster Bank Plc 39 Station Road Redhill Surrey. RH1 1QN

The directors and trustees submit their annual report and the audited accounts of the company for the year ended 31st December 2021.

OBJECTIVES AND ACTIVITIES

The company is a registered charity and its principal activity is to advance education and to relieve poverty.

LEGAL AND ADMINISTRATIVE INFORMATION

The organisation is a charitable company limited by guarantee and was incorporated as company number 2586205 on 27 February 1991 and registered as charity number 1009755 on 12 March 1992. The charitable company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. The directors of the charitable company are its trustees for the purposes of charity law.

GOVERNANCE

The company is regulated by the Companies Act 2006 and by its Memorandum and Articles of Association. Global Partners (UK) is governed by a Board of Directors. Directors are appointed through ordinary resolution of the existing Board of Directors. The Board of Directors hold final authority within the organisation with the management team being responsible for the day-to-day management of the charity. Country Directors, Chief Representatives, and Principal Officers hold authority for all Global Partners (UK) activities within their respective geographical areas.

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES (continued)

TRUSTEE RECRUITMENT AND TRAINING

When new Trustees are required, the Board considers applications from individuals presently serving in a similar position or line of work as well as those recommended by their charitable networks. All applicants are assessed based on: education and work experience; passion for, and commitment to, the charity's mission; and ability to devote the time required for successful governance of the charity.

The Board's skills base is reviewed regularly to identify recruitment and training needs to ensure effective governance. Regular Board meetings are also used to identify areas where training would improve the performance of the Board.

DIRECTORS

The directors of the charitable company are its trustees for the purposes of charity law and throughout the report are collectively referred to as the trustees.

Global Partners (UK) is a company limited by guarantee and does not have share capital. The trustees do not therefore have any financial interests in the company.

The charitable company has made qualifying third party indemnity provisions for the benefit of its trustees during the year. These provisions remain in force at the reporting date.

REMUNERATION POLICY

The charity believes that the opportunity to lift people out of poverty is an important part of the total reward of working for charity especially at more senior levels. In deciding appropriate pay levels, Global Partners aims to strike a balance between paying enough to recruit and keep people with the skills we need, our employees' needs, and the public and our donors' expectations that the money they entrust us with will be used wisely to overcome poverty.

The charity maintains a uniform pay scale based on the employees' length of service and this is awarded to all employees, including key management personnel.

RISK MANAGEMENT

The trustees are aware of the requirements of the charities FRS102 SORP and have implemented systems to mitigate all major risks to which the charity is exposed. The charity maintains a Corporate Risk Assessment and has reviewed the personal risks, the financial risks and the compliance and administration risks which face the charity. The report sets out to highlight certain pertinent areas where the charity should and has taken steps to mitigate the risks.

Of these identified risks, the trustees believe the greatest to be personnel risk. Many of these personnel live in areas prone to disease, famine, drought, harsh living conditions and strife. The most the charity can do is implement reasonable safeguards and policies intended to lessen the risk to personnel. To that end, the charity has set in place the following policies:

- The charity will maintain awareness of international and regional events, especially in areas of involvement. The charity will monitor all international warnings and alerts, and will pass these directly to all relevant personnel;
- Country directors have the authority to choose projects, relocate personnel, evacuate personnel, and extricate the charity from any situation where there is a perceived risk to personnel;
- Training and education is given to ensure that personnel understand the risks involved in their particular situation, and that they personally accept these risks; and
- The charity has established evacuation procedures for personnel living in volatile regions.

PUBLIC BENEFIT

The trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on Public Benefit, including the guidance 'public benefit : running a charity (PB2)' when reviewing their aims and objectives.

Global Partners is a life changing charity, helping those in need by providing healthcare, educational services and community development.

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES (continued)

FUNDING

The organisation never solicits funds from countries in which Global Partners is working. All funding for projects, programs, and maintenance of personnel comes from external sources, including associated charitable networks.

OBJECTIVES AND ACTIVITIES

Global Partners (UK) exists to demonstrate love for needy people by providing health care, educational services, and community development projects. Our goal is to serve with diligence, integrity, humility, and compassion. We choose our staff, funding sources, and organizational partnerships with these values and goals in mind. We seek opportunities to help the poor and strengthen families in the places on earth with the greatest needs. Our job is complete when they are enabled to help themselves and their neighbours live better lives. Our Vision is to enable others through sustainable development.

Our principles are:

- Human Resources – We provide human resources for sustainable development;
- Empowerment – We equip and empower individuals and communities to solve their own real and perceived problems;
- Partnership – We work relationally in accountable partnerships with international organizations, government entities and local communities to encourage community-based solutions for sustainable development and
- Integrity without bias – We operate under principles of integrity without regard to ethnicity, gender, religion or nationality.

All our programmes, whether hunger or poverty based, will be tailored to the specific needs of the contexts in which we work. We take a 'one programme' approach which means that we are not focused on any one single issue, but provide support to tackle the range of complex interactions.

We focus our work and funds on a geographic basis and each area has its own strategy and programme of projects designed by the area director to meet the region's unique requirements in line with the overarching objectives of the charity.

Each project is required to set out its own objectives as part of the approval stage and once a project is completed an assessment is made on whether these objectives were met successfully. For more detailed analysis of the charity's programme of projects and their results please refer to the Significant Activities section of this report.

RESERVES POLICY

The charity holds free reserves to ensure that it can meet its foreseeable commitments, bearing in mind the current level of activity and uncertain financial markets.

The trustees consider that the charity should aim to maintain total reserves of \$500,000. Annual budgets are prepared to maintain this level of reserves. The trustees are aware that the reserves this year have fallen below the target at \$332,476. This is reflective of an unexpected difficult year for the Charity's operations where unrest halted progress in Afghanistan which contributes to around 68% of activity for 2020. At the balance sheet date cash advances had significantly reduced due to the limited level of activity. Income from donations is provided only where there is a need for the expenditure resulting in lower income for 2021 than initially anticipated. Going forward the trustees aim for activity to increase to similar levels as previous years with some operations beginning to resume post year end. Trustees consider reserves held sufficient for the Charity's operations as a going concern for the next 12 months and consider the \$500,000 target reasonable for a less exceptional year going forward. The policy is reviewed annually by the trustees and regularly monitored by the trustees.

FINANCIAL REVIEW

In 2021, Global Partners (UK) received a total income of \$2,297,652 (2020: \$2,955,975), a 22% decrease. Total funds, including restricted funds, at the year-end were \$332,476 (2020: \$821,922).

Expenditure totalled \$2,787,098 (2020: \$3,117,758) which has resulted in a deficit for the year of \$489,446. (2020: \$161,783).

AUDITORS

The auditors, Moore Kingston Smith LLP, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES (CONTINUED)

TAJIKISTAN

In 2021 Global Partners Tajikistan undertook a total of 69 projects impacting 61 different communities in the country of Tajikistan. We estimate that 27,120 persons saw direct benefit from these projects.

DUSHANBE OFFICE – AGRICULTURAL DEVELOPMENT

Corn Cultivation Project – In this multiyear project we are partnering with a local organisation to provide crop advising and training for the cultivation of sweet corn crop for local and export sale. In 2021, we assisted in procuring high quality seed through a local import agent, held monthly crop consultation meetings, and produced a Corn Crop Management Manual, which has resulted in improved understanding of best practices for cultivation and oversight.

Animal Feed Agricultural Business Development Project - This project is a multi-year project to partner with local feed companies for training, development and agricultural progress in the area of quality animal feed production. Our development activities included: supplying and maintaining quality soybean processing equipment; market analysis; soybean processing training and advisement for next steps in scaling and general business development. Some highlights of this year's project were: first feed produced with locally grown and processed soybean meal; steps taken towards more processing efficiency with line equipment redesign; identified an ideal location for future processing activities based on import costs, sales market, overhead cost and management factors.

Orchard Project – As part of this multi-year project, we partnered with a local company to provide crop advising and training for the development of an apple orchard. In January 2021 we hosted a 3-day pruning training for the orchard employees which included presentations on methodology as well as practical application and modeling in the orchard. In addition to the employee training, we also provided weekly crop consultation and progress monitoring throughout the year. This has resulted in 3 well-trained employees, which will, as a result, increase the consistency of care and cultivation in the orchard. Some highlights of this year's project were an increased apple harvest from the previous year, yielding 60 tons of apples, as well as an increase in the overall size of the apples harvested.

DUSHANBE OFFICE – CLEAN WATER PROJECTS

The primary goal of each clean water project is to improve or increase access to supplies of clean drinking water. The scope and size of our clean water projects vary, but in every instance our aim is to bring clean and safe water to the community. Our projects end when clean water reaches the community with sustainable processes and equipment in place while leaving it to the community to determine how to distribute the water efficiently and equitably amongst themselves.

The following is a summary of our 2021 clean water projects:

Dehbaland Project (Dehbaland Community; Aini District) - This project brought clean drinking water to the community of Dehbaland (25 persons) and provided basic health and hygiene lessons to community members. The community worked together to successfully lay 2.5km of pipe from a nearby spring to the community serving the families living there. The total financial benefit to the community through this project was \$4,500.

Dusti Well - In 2021 we successfully dug 21 wells providing water to approximately 130 families. Due to the sandy soil discovered during the course of the project, the difficulty of the work and the expense for each well was higher than anticipated, and, as a result, yielded fewer working wells than expected. Nonetheless, because of the benefit to the community, we intend to continue working in this region for at least one more year.

Garmen Project (Garmen Community; Aini District) - This project brought clean drinking water to the community of Garmen and provided basic health and hygiene lessons to community members. The community worked together to successfully lay 2.3km of pipe from a nearby spring to the community serving families (20 persons) living there.

Losharf Spring - In 2021 we began a project to cap a spring providing water to a community of 800 people. The project's expected completion date is 2022.

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES (CONTINUED)

Olimabod Spring Project - In 2021 we resumed a previous project in the community of Olimabod. This project was initially closed due to health issues in the community and no one to work or oversee the project there. Thereafter, circumstances changed and the community asked us to resume the project. The project was completed in 2021 and the community now has water running from the spring. Approximately 1150 people benefited directly from this project.

Peshkadam Canal Project - The community of Peshkadam requested assistance in tapping into a local drinking water canal and piping it to their community approximately 3km away. As a result of this project, 87 homes and approximately 435 people have clean drinking water within just a few meters of their front doors. This project went exactly as planned and even came in under the original budgeted amount.

Safed Chashma Water Project 2021 Project (Safed Chashma Community; Rudaki District) - This project brought clean drinking water to the community of Safed Chashma and provided basic health and hygiene lessons to community members. The community worked together to successfully lay 4.5 km of pipe from two nearby springs to two holding tanks that they built as distribution points for water serving 1200 people.

Zafarobod Well Project - In 2021 we were able to partner with the community of Zafarobod to create a small water system that provided drinking water to approximately 120 homes or approximately 720 people. The community's existing Soviet-era system failed 5-7 years prior and residents had been without drinking water since. Our project provided the pipe, water outlets, and a storage tank to bring clean drinking water within 20-40 meters of every person's house. While not as extensive as the prior system, this is functioning and the community no longer needs to pay for water delivery or carry water from a neighboring community.

DUSHANBE OFFICE – COMMUNITY DEVELOPMENT TRAINING

Chashmasor 2 Project - We continued working in the community of Chashmasor, Khoroson taking them through a second cycle of our community development project. Our community development cycle involves using tools with the community to identify their assets and needs, prioritize a project and then create a project plan. The purpose of a second cycle is to teach the community principles of community development so that they can do more of the process on their own. The community chose to build a soccer field in order to provide a place for the community to gather and recreate. We encountered challenges in the community of only a few people participating in the construction, however, in the end, the community was able to come together and complete the project.

Eshma Project – This project carried out a community development cycle with both the men and the women of the in Eshma, Khoroson community. We assisted in the construction of a soccer field for the local school as well as helping provide new chairs and desks. Although we encountered communication issues over the course of the project, we were able to address the issue through local translators and successfully complete the project.

Galaba Project - This project undertook a community development cycle in the community of Galaba. This consisted of using tools with the community to identify their assets and needs, prioritize a project and then create a project plan. The community chose to repair a road. Although we encountered challenges with regards to finding a provider of gravel for the project that could work with our banking system, eventually we were able to overcome the issue and assist the community of approximately 2,000 people to repair their road.

Gulobod Project – Gulobod, Farkhor District was a new community where we did a community development project. Because of the significant electrical issues resulting from a defective transformer, the community identified electrical repairs as their greatest need. Prior to replacement of the community's transformer under the project, residents couldn't use various electric appliances in their homes. After completing the project, the community of approximately 1,000 people now have access to more stable electricity for which they are incredibly grateful.

DUSHANBE OFFICE – FOOD DISTRIBUTION PROJECTS

All of our food distribution projects in 2021 were handled in essentially the same manner. We worked with the community leaders to identify individuals/families that need the most help, which consisted mainly of families that, due to a severe handicap or loss of a household wage earner, were experiencing severe hardship. In each food distribution project, we kept the list small, identifying only those who were in the most critical need. We have found that by doing projects this way we actually help the entire community because they receive a break from having to help/support these families.

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES (CONTINUED)

DUSHANBE OFFICE – SCHOOL DEVELOPMENT PROJECTS

Aivoch School Project - We continued this multi-year project that was commenced in 2019. Due to Covid we were unable to provide any assistance in 2020 but were able to resume work in 2021. The project continues on course and we intend to continue work into 2022 at least. Once complete, more than 200 families will benefit from this project.

Almosi School Project - We worked with the community of Almosi to assist in the construction of a new school building. The current school building was built in the 1920s. While the initial scope of the project was to provide materials to build a roof on the new building, we saw the scope extend due to favorable prices and a change in building plans. This allowed us to not only provide the materials for a new roof but also exterior windows and doors as well as a coal-powered boiler to heat the school.

Khoroson School Project – Due to the lack of running water in the community, we received a request to assist in the development of a water system for the city school of Khoroson. This school of nearly 2,000 students did not have sufficient water storage to last even a week. Working alongside the community we were able to assist the school in developing a water collection and storage system that when full should last the school roughly 3 weeks.

DUSHANBE OFFICE - OTHER

Aivoch Canal Project - In 2021 we assisted the community of Aivoch in the cleaning and repair of an irrigation canal for their fields. The community shut down the water and cleaned a 3km section of the canal by hand. This canal is critical to the livelihood of the community.

Bidev Project (Bidev Community; Aini District) - This project assisted seven families living in the community of Bidev by providing them with a motorized hand-tiller. The communities were given instruction on how to use it as well as community development lessons.

Dumzoi, Mahtimai & Vaginzo Project (Dumzoi, Mahtimai & Vaginzo Communities; Aini District) - This project assisted the eight families living in these communities by providing them with a motorized hand-tiller.

Khishrtob Project (Khishrtob Community; Aini District) This project assisted nine families living in the community of Khishrtob by providing them with fencing to protect their potato crops from animals. The communities were given instruction on how to install the fence as well as basic nutrition lessons.

Kukteppa Project (Kukteppa Community; Varzob District) - This project assisted approximately 200 people living in the community of Kukteppa by providing them with a motorized hand-tiller.

Leper Colony Water Wheel (Murotak, Oriyon District) - In 2021 we were able to provide basic and necessary repairs to a water wheel that we installed 6 years prior. As part of this repair process, we were able to update the design with the intention of installing a second water wheel in late 2022. The water wheel provides necessary water for gardens and other non-potable needs. Approximately 40 people will receive benefit from this project.

Piskon Project (Piskon Community; Aini District) - This project assisted nine families living in the community of Piskon by providing them with fencing to protect their potato crops from animals.

PANJAKENT OFFICE – GREENHOUSE PROJECT

The goal of this project was to teach and aid residents such that they can extend the growing season of their gardens with locally sourced materials such as clear plastic, wire, tape, and rebar. Seeds were also given to community residents. There are no plans to continue this project in 2022.

PANJAKENT OFFICE – ROOF & SCHOOL PROJECT

The goal of this project was to improve school and hospital conditions for students and patients in rural Tajikistan. The project provided roofing and building materials to communities to repair/replace problem roofs. Approximately 411 students benefited directly from this training. We plan to continue this project in 2022.

PANJAKENT OFFICE – DRINKING WATER PROJECT

The goal of this project is to provide certain communities within the District of Panjakent with drinking water systems. The project focuses on communities with no drinking water or systems that have been damaged by natural disasters.

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES (CONTINUED)

In 2021 the project provided assistance to 3 communities in the Panjakent District: Moghiyon, Yori, and Guliston. We intend to continue this project into 2022.

PANJAKENT OFFICE – WOMEN'S PROJECT

The goal of the project is to increase community health and well-being for community families in the Panjakent District. The project provides training for women on basic water and sanitation hygiene and is conducted in conjunction with drinking water projects. The project also provides basic food supplies for impoverished families in the city of Panjakent. We plan to continue this project in 2022.

PANJAKENT OFFICE – COVID-19 RELIEF PROJECT

The goal of the project is to support community health centers in the Panjakent District during the COVID-19 pandemic. The project provides disinfection supplies to rural health centers and schools. The project also provides medical supplies for the Infectious Disease Hospital in Panjakent District. In 2021 the project provided a Dermatone instrument to the main hospital in the city of Panjakent.

PANJAKENT OFFICE – FLOOD RELIEF PROJECT

The goal of this project is to provide assistance to communities damaged by floods. In 2021 the project provided 1,000 liters of diesel to the community of Yori to assist after floods and mudslides damaged roads and houses. The project benefited approximately 900 persons.

KHOROG OFFICE PROJECTS

In 2021 Global Partners in Khorog took on 28 separate projects in broadly three categories. Road clearing projects provided diesel to crews using equipment to open roads closed due to avalanche or landslide damage. Road department funds proved insufficient to open roads that lead to individual villages, so we provided help to open access to these specific villages. Canal Repair projects provided cement, rebar, and wood forms to line existing canals with concrete where they were either damaged or leaking severely. These canals are the sole source of irrigation water for villages during planting season and are vital for food security for these villages. Drinking Water systems brought water from an existing well or spring to people who otherwise have no clean options for water. Pipe is provided to bring the water to central locations in a village with outside taps for villagers to access.

AFGHANISTAN

BALUCH SPRING PROJECT

The purpose of this project was to provide the people of Baluch Village with access to clean water. This project was plagued with various issues relating to water rights, the community not implementing their agreed part of the project, the water system being tampered with by farmers seeking free irrigation, and finally a flash flood that destroyed several kilometers of water pipe. Ultimately, the change of government in August 2021 resulted in personnel leaving the country and the project ending.

VOCATIONAL TRAINING PROJECT

The purpose of this project was to train 40 students in installing, maintaining, and repairing electrical equipment. This project did not succeed because it was first affected by Covid in 2020 when all types of training/school projects were shut down. We were in the final stages of approval in 2021 when the change of government happened in August 2021. This project has been canceled and our project staff have left the country.

WORISS SPRING PROJECT

The purpose of this project was to provide the people of Woriss Village with access to clean water. Covid-19 delayed our project start dates and affected their implementation for 2021. Woriss Spring project was planned, but due to Covid delays and various security issues we were not able to implement the project in 2021. The fall of the government in August 2021 stopped this project. However, we hope to implement this project in the summer of 2022.

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES (CONTINUED)

CHAGHCHARAN SCHOOL FOR DEAF

The deaf students of Chaghcharan Afghanistan have for years been looked down upon as outcasts by the community and their families. Lacking proper training, they were unable to communicate and were even considered cursed by some. Our program has the following objectives:

- Love the students unconditionally.
- Teach them sign language and how to read and write.
- Teach them basic mathematics and computer skills.
- Help their families with basic supplies for the winter months.
- Teach a vocational skill to at least five new students per year.
- Provide vocational tools to those newly trained deaf students.

While most of the humanitarian aid related schools and training centers were closed during the takeover by the Taliban this past summer, our school for the deaf remained open. Our students walked through check points while many in the community stayed indoors. With this determination, all our project goals were met.

We will do our best to not only sustain this program but, also, improve upon the current foundation.

WOMEN'S PRISON PROJECT

The objectives of this project were:

- Provide practical vocational skills training to women in the Herat women's prison.
- Provide hope and encouragement to the female prisoners.
- Train prisoners in skills and provide physical tools and supplies for graduates which will allow them to start their own business when released.

Due to circumstances out of our control, we were not able to complete the program as hoped. In July, the Taliban government released all the female prisoners, thus ending our program for now. While our original objectives may not have been met, we are pleased with the work that was accomplished during our months of engagement with the women in the prison.

We believe women are now back in the prison, and we would like to continue this work in the future, but this is uncertain at the present time.

CHILDREN OF WOMEN PRISONERS PROJECT

The objectives of this project were:

- Provide health care to the children living at the women's prison.
- Provide structured programming to those children whose mothers were participating in vocational training or education program.
- Instruct mothers in nutrition, health, and hygiene.
- Conduct "Trauma Healing" counseling classes for the mothers in need of help.

Up to June 2021 the following was achieved: An Afghan pediatrician and a nurse visited the prison, examined the children, and treated the sick at least three times per week. Medicine for the sick children was distributed weekly by the doctor and nurse. Bi-monthly, basic hygiene materials, diapers, wipes, socks, underwear, shampoo, soap, toothbrushes, and toothpaste were distributed to all the children of the prison. Regular health and hygiene trainings were held, each geared to age-specific audiences. Monthly nutritional breakfasts were distributed to the children, which included baby formula, baby cereal, instant oatmeal, dry cereals, and cases of individual long-life milks. Trauma Healing classes were conducted to needy mothers.

This program was successful up the July 2021 but stopped when the women prisoners were released. While we continue to have a medical doctor visit the new children in the prison, we are not certain of any future involvement with these precious children.

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES (CONTINUED)

SKILLS DEVELOPMENT PROJECT

The objectives of this project were:

- Provide vocational training for 60 uneducated Afghan men and women in both a classroom and in shops throughout the city.
- Provide students literacy training while learning basic business skills.
- Prepare students to serve those less fortunate, specifically orphaned children.
- Provide students with tools to be used to start their own business at the conclusion of the project.

The program was successfully completed despite many obstacles. Our students graduated with both the skills needed to succeed in the marketplace and with a certificate from the local government. All our students graduated literate.

Through circumstances outside our control, including Covid 19 and the Taliban conflict, our program struggled at times. This was a challenging year for the students, staff, and administrators.

We look forward to seeing over seven years of graduates from this program not only working in our city but training others the way that they were trained.

Unfortunately, this program will not be continued through Global Partners in the coming year.

KABUL ANTENATAL CARE PROJECT

The objectives of this project were:

- Educate pregnant women, their families, and neighbors about nutrition, normal pregnancy, pregnancy complications, breast feeding and family planning.
- Provide prenatal vitamins to pregnant women in order to decrease iron deficiency anemia and decrease the risk of post-partum hemorrhage.
- Provide calcium to pregnant women in order to decrease the risk of pre-eclampsia and eclampsia.
- Screen and treat women with high blood pressure, diabetes and other outpatient diseases to decrease complications before, during and after delivery.
- See all women for one post-partum visit to reinforce education about breastfeeding, family planning and vaccines and to check the newborn.

This project was successful during the first half of 2021, with many pregnant women being seen, and midwife training each month.

Our project unfortunately was shut down in August 2021 when the Taliban took over Kabul. Due to the political and security in situation in Afghanistan, all of our personnel left the country in July and our 2021 project activities were suspended. We plan to focus on relief projects beginning in the 1st half of 2022

KABUL NUTRITION PROJECT 2021

The objectives of this project were:

- Treat malnourished pregnant/lactating women with supplemental monthly food – flour, oil, salt, beans, chickpeas and rice
- Educate mothers and other women in the family about the importance of breast feeding, nutrition and how to feed their families well.

We saw a large number of newly diagnosed malnourished pregnant/lactating women and continued follow up with previous patients. We also screened hundreds of other pregnant women and educated the women about proper nutrition for themselves and their children.

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES (CONTINUED)

Our project was shut down on August 15, 2021 when the Taliban took over Kabul. Due to the political and security situation in Afghanistan, all of our personnel left the country in July and our 2021 project activities were suspended. We plan to focus on relief projects beginning in the 1st half of 2022.

BAGHLAN WELLS PROJECT

The objectives of this project were:

- Dig 12 clean water wells (at least 50m in depth) for communities in and around in Baghlan Province.
- Identify key communities within which to work and liaison with local leaders to obtain the necessary permissions for the project.
- Utilize our existing equipment to dig wells in locations identified by the communities and work closely with the Ministry of Refugees and Repatriation to assist where possible.

In every well we succeeded in working with the local authorities and the Ministry of Refugees and Repatriation. We drilled 10 successful wells in Baghlan Province and had 1 unsuccessful well due to sizeable rocks and boulders that prevented our percussion drill from working properly.

Due to the political and security situation in Afghanistan, all of our personnel left the country in July and our 2021 project activities were suspended. We plan to focus on relief projects beginning in the 1st half of 2022.

BAGHLAN WOMEN'S HEALTH AND HYGIENE

The objectives of this project were:

- Increase overall awareness of diabetes in the community. Conduct classes on general diabetes information, including prevention, risk factors, symptoms and the dangers of diabetes.
- Screen the women who attend class for diabetes and help diabetic women achieve a normal blood glucose level.
- Follow up in neighborhoods that have participated in the previous years to see if healthier habits have been implemented.

In the first half of 2021 our average class sizes were about 100 ladies and girls per week, so approximately 1500 total women were screened and educated. Over 1500 hygiene kits were distributed. Treatment was provided for approximately 40 women who had diabetes. We also gave out 200 kits and taught a lesson in the local women's park on World Menstrual Hygiene Day and had a similar activity on World Diabetes Day, where we screened 150 ladies and gave out educational material on diabetes.

Unfortunately the change in the political situation midway through 2021 prevented us from implementing this project the second half of the year.

Due to the political and security situation in Afghanistan, all of our personnel left the country in July and our 2021 project activities were suspended. We plan to focus on relief projects beginning in the 1st half of 2022.

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES (continued)

UK

The Administrative hub of all global activity for GP offices worldwide, GP-UK continues to monitor, support and provide administrative oversight for GP operations as a whole

FUTURE PLANS

In 2022, we will continue to advance education and relieve poverty around the world, and we will continue to increase efficiency and output.

TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of Global Partners (UK) for the purposes of company law) 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) including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:-

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgements and estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures disclosed and explained in the financial statements; and
- f) prepare on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF DISCLOSURE TO AUDITORS

- a) So far as the trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- b) They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

SMALL COMPANIES EXEMPTION

This report has been prepared with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

On behalf of the board


M. Thomas
Trustee

Date: 25 July 2022

GLOBAL PARTNERS (UK)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GLOBAL PARTNERS (UK)

Opinion

We have audited the financial statements of Global Partners (UK) ('the company') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

GLOBAL PARTNERS (UK)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GLOBAL PARTNERS (UK)

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the the trustees' annual report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Trustees' Annual Report and from preparing a Strategic Report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 4, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

GLOBAL PARTNERS (UK)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GLOBAL PARTNERS (UK)

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant is the Companies Act 2006.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

GLOBAL PARTNERS (UK)

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF GLOBAL PARTNERS (UK)**

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to any party other than the charitable company and charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Moore Kingston Smith LLP

**Ian Matthews (Senior Statutory Auditor)
for and behalf of Moore Kingston Smith LLP**

26 July 2022

**Chartered Accountants
Statutory Auditor**

Betchworth House
57-56 Station Road
Redhill
Surrey
RH1 1DL

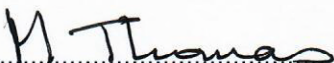
GLOBAL PARTNERS (UK)

BALANCE SHEET AS AT 31ST DECEMBER 2021

	<u>Notes</u>	<u>2021</u>		<u>2020</u>	
		\$	\$	\$	\$
<u>FIXED ASSETS</u>					
Tangible assets	5		-		-
<u>CURRENT ASSETS</u>					
Debtors	6	176,021		555,787	
Cash at bank and in hand		<u>226,524</u>		<u>301,798</u>	
		402,545		857,585	
<u>LESS CREDITORS:</u>					
Amounts falling due within one year	7	<u>(59,069)</u>		<u>(35,663)</u>	
<u>NET CURRENT ASSETS</u>			<u>343,476</u>		<u>821,922</u>
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			<u>343,476</u>		<u>821,922</u>
<u>FUNDS OF THE CHARITY</u>					
Unrestricted funds	12	343,476		802,931	
Restricted funds	12	<u>-</u>		<u>18,991</u>	
			<u>343,476</u>		<u>821,922</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime with Part 15 of the Companies Act 2006 relating to small entities.

The financial statements were approved by the Board of Trustees and authorised for issue on ^{25 July} ~~xxx~~ 2022.



M. Thomas
Trustee

Registered Company No. 2586205

GLOBAL PARTNERS (UK)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2021

INCOME AND EXPENDITURE

	<u>Notes</u>	<u>Unrestricted Funds</u> \$	<u>Restricted Funds</u> \$	<u>Total Funds 2021</u> \$	<u>Total Funds 2020</u> \$
INCOME FROM					
Donations	4	2,301,437	7,215	2,308,652	2,955,975
TOTAL		<u>2,301,437</u>	<u>7,215</u>	<u>2,308,652</u>	<u>2,955,975</u>
EXPENDITURE ON					
Charitable activities	8	<u>2,760,892</u>	<u>26,206</u>	<u>2,787,098</u>	<u>3,117,758</u>
TOTAL RESOURCES EXPENDED		2,760,892	26,206	2,787,098	3,117,758
NET EXPENDITURE		(459,455)	(18,991)	(478,446)	(161,783)
TRANSFER BETWEEN FUNDS		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS		(459,455)	(18,991)	(478,446)	(161,783)
TOTAL FUNDS BROUGHT FORWARD		<u>802,931</u>	<u>18,991</u>	<u>821,922</u>	<u>983,705</u>
TOTAL FUNDS CARRIED FORWARD	12	<u><u>343,476</u></u>	<u><u>-</u></u>	<u><u>343,476</u></u>	<u><u>821,922</u></u>

GLOBAL PARTNERS (UK)

STATEMENT OF CASH FLOWS

<u>Statement of Cash Flows</u>	\$	<u>2021</u>	\$	\$	<u>2020</u>	\$
Net cash used in operating activities			<u>(75,274)</u>		<u>134,206</u>	
Change in cash and cash equivalents in the reporting period			(75,274)		134,206	
Cash and cash equivalents at the beginning of the reporting period			<u>301,798</u>		<u>167,592</u>	
Cash and cash equivalents at the end of the reporting period			<u><u>226,524</u></u>		<u><u>301,798</u></u>	
 <u>Reconciliation of net income/(expenditure) to net cash flow from operating activities</u>						
Net expenditure for the reporting period			(478,446)		(161,783)	
<u>Adjustments for:</u>						
Depreciation charges			-		63	
Loss/(Profit) on the sale of fixed assets			-		187	
Decrease/(increase) in debtors			379,766		299,471	
Increase / (decrease) in creditors			<u>23,406</u>		<u>(3,732)</u>	
Net cash used in operating activities			<u><u>(75,274)</u></u>		<u><u>134,206</u></u>	
 <u>Analysis of cash and cash equivalents</u>						
Cash in hand			<u>226,524</u>		<u>301,798</u>	
Total cash and cash equivalents			<u><u>226,524</u></u>		<u><u>301,798</u></u>	

GLOBAL PARTNERS (UK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

1. STATUS OF THE COMPANY

The company is limited by guarantee and does not have a share capital. Every member of the company undertakes to contribute to the assets of the company in the event of the same being wound up during the time that he or she is a member or within one year after they cease to be a member, for the payment of the debts and liabilities of the company contracted before they ceased to be a member, such amount as may be required not exceeding £1. The company is incorporated in England & Wales and the registered office address is International House, 64 Nile Street London, N1 7SR

The company is a registered charity and as such is exempt from taxes under the provisions of the Income and Corporation Taxes Act 1988.

2. ACCOUNTING POLICIES

- a) The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

The financial statements are prepared in US dollars, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest dollar.

The financial statements are prepared under the historic cost convention. The principal accounting policies adopted are set out below.

- b) The trustees have assessed whether the use of going concern is appropriate and have considered the possible impact of COVID-19 on the ability of the charitable company to continue as a going concern. Whilst there have been some delays and cancellations to projects, the delays have been short and the impact on the charitable company has been relatively small. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charitable company's forecast and projections. While this year has seen a reduction in operations due to circumstances outside of their control, the reserves held have been deemed reasonable to cover operations as they stand. Therefore the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.
- c) Tangible fixed assets are stated at cost less depreciation. Depreciation has been provided on fixed assets at rates calculated to write off the cost less estimated net residual value, of each asset over its effective life, as follows:-

Furniture and equipment	- 25% of written down value
Computer equipment	- 33.3% straight line per annum

- d) Operating leases - Annual rentals are charged to the Statement of Financial Activities as they arise.

GLOBAL PARTNERS (UK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021 (continued)

2. ACCOUNTING POLICIES (CONTINUED)

- e) All monetary donations and gifts are included in full in the statement of financial activities when receivable, provided that there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Gifts-in-kind are accounted for at the trustees' estimate of value to the charity or sale value as follows:

- assets received for distribution by the charity are recognised only when distributed.
- gifts of fixed assets for charity use or funds for acquiring fixed assets for charity use are accounted for (as restricted funds) immediately on receipt.

Intangible income is valued in income to the extent that it represents goods or services which would otherwise be purchased. An equivalent amount is charged as expenditure. Voluntary help is not included as income.

Cash collected to which the charity is legally entitled but which has not been received at the year end is included as income.

- f) All costs are allocated between expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Expenditure, which is charged on an accruals basis, is allocated between:

- costs of raising funds
- expenditure on charitable activities
- other expenditure represents those items not falling into any other heading

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with use of resources, e.g. staff costs by the time spent and other costs by their usage.

Governance costs comprise the cost of running the charity, including external accountancy, Trustees' legal advice and constitutional and statutory compliance costs. These have been included in support costs.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

- g) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds which have been designated for specific purposes by the trustees.

- h) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.
- i) Monetary assets and liabilities denominated in foreign currencies are translated into US dollars at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account. The exchange rate at the year end was that £1 was equivalent to \$1.35 (2020: \$1.36).

GLOBAL PARTNERS (UK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021 (continued)

2. ACCOUNTING POLICIES (CONTINUED)

- j) Liabilities are recognised when there is a legal and constructive obligation committing the charity to the expenditure.
- k) The pension costs charged in the year represent the amount of the contributions payable to the schemes in respect of the accounting period.
- l) Financial Instruments
- a. Cash and cash equivalents
Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.
- b. Debtors and creditors
Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

In the view of the trustees applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry significant risk of material adjustment in the next financial year.

4. INCOMING RESOURCES

	<u>2021</u>	<u>2020</u>
	\$	\$
Donations	<u>2,308,652</u>	<u>2,955,975</u>

Included within donations is \$7,215 (2020: \$3,550) of income relating to restricted projects.

GLOBAL PARTNERS (UK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021 (continued)

5. **TANGIBLE FIXED ASSETS**

	<u>Furniture and Equipment</u> \$	<u>Total</u> \$
Cost		
At 1st January 2021 and 31st December 2021	2,375	2,375
Depreciation		
At 1st January 2021 and 31st December 2021	2,375	2,375
<u>Net Book Value</u>		
At 31st December 2021	-	-
At 31st December 2020	-	-

6. **DEBTORS**

	<u>2021</u> \$	<u>2020</u> \$
Project expenses in advance	206,902	555,787
Other Debtors	11,000	-
Provision against cash held in Afghanistan	(41,881)	-
	176,021	555,787

Project expenses in advance represents monies advanced to field operatives which have not been expended at the balance sheet date.

7. **CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<u>2021</u> \$	<u>2020</u> \$
Accruals	58,133	31,849
Tax and social security	936	3,814
	59,069	35,663

GLOBAL PARTNERS (UK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021 (continued)

8. **TOTAL RESOURCES EXPENDED**

	<u>Charitable</u> <u>Activities</u> <u>2021</u> \$	<u>Total</u> <u>Funds</u> <u>2021</u> \$	<u>Charitable</u> <u>Activities</u> <u>2020</u> \$	<u>Total</u> <u>Funds</u> <u>2020</u> \$
Costs directly allocated to activities				
General and hunger relief	906,254	906,254	1,058,595	1,058,595
Strategy development	76,129	76,129	68,374	68,374
Travelling expenses	407,468	407,468	301,365	301,365
Language study	10,708	10,708	27,492	27,492
Provision	41,881	41,881	-	-
Salaries	308,878	308,878	244,157	244,157
Housing expenses	148,618	148,618	234,207	234,207
Childrens schooling	26,145	26,145	66,244	66,244
Telephone	14,708	14,708	19,060	19,060
Printing, stationery and office expenses	526,153	526,153	691,110	691,110
Annual meeting and conference expenses	-	-	365	365
Staff development expenses	8,596	8,596	4,301	4,301
Security	117,288	117,288	121,279	121,279
Support costs allocated to activities				
Salaries	81,340	81,340	96,578	96,578
Foreign Income Taxes	14,966	14,966	-	-
Housing expenses	35,351	35,351	46,933	46,933
Telephone	881	881	861	861
Printing, stationery and office expenses	32,075	32,075	39,443	39,443
Legal and professional charges	3,598	3,598	398	398
Depreciation	-	-	63	63
Loss on sale of motor vehicles	-	-	187	187
Audit fees	26,061	26,061	25,141	25,141
General and hunger relief	-	-	71,605	71,605
	<u>2,787,098</u>	<u>2,787,098</u>	<u>3,117,758</u>	<u>3,117,758</u>

Included within General and hunger relief is \$26,206 (2020: \$3,644) of expenditure relating to restricted projects.

GLOBAL PARTNERS (UK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021 (continued)

9. <u>EMPLOYEES</u>	<u>2021</u>	<u>2020</u>
	\$	\$
The average monthly number of employees during the year was 5 (2020: 5)		
Staff costs amounted to:-		
Wages and salaries	369,137	334,470
Social security costs	19,245	6,265
Pension costs	1,836	-
	<u>390,218</u>	<u>340,735</u>
Directors' emoluments	<u>128,367</u>	<u>79,314</u>

No employee was paid £60,000 or more during the year.

No directors or trustees received any reimbursements for any expenses incurred during the year.

During the year M. Thomas, a trustee of the charity, received a salary and benefits totalling \$33,002 (2020: \$33,587) for her role as an administrator within the charity. S. Helms received a salary and benefits totalling \$49,555 (2020:\$45,727) for her role in international operations within the charity. V. Alexanyan received a salary and benefits totalling \$45,810 (2020: \$nil) for her role as an administrator within the charity. The services provided were under the provisions of the governing document of the charity. No other trustees received remuneration.

The key management personnel of the charity comprise the trustees and management team. The total employee benefits of the key management personnel of the charity were \$128,367 (2020: \$79,314).

10. **CONTROL**

Throughout the year the company was under the control of its directors.

11. **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<u>General</u>	<u>Restricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	\$	\$	\$
Tangible fixed assets	-	-	-
Current assets	402,545	-	402,545
Current liabilities	(59,069)	-	(59,069)
Net assets at 31st December 2021	<u>343,476</u>	<u>-</u>	<u>343,476</u>
	<u>General</u>	<u>Restricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	\$	\$	\$
Tangible fixed assets	-	-	-
Current assets	838,594	18,991	857,585
Current liabilities	(35,663)	-	(35,663)
Net assets at 31 December 2020	<u>802,931</u>	<u>18,991</u>	<u>821,922</u>

GLOBAL PARTNERS (UK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021 (continued)

12. <u>MOVEMENT IN FUNDS</u>	<u>At 1st January 2021</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfers Between Funds</u>	<u>At 31st December 2021</u>
	\$	\$	\$	\$	\$
Restricted funds					
Special gifts	18,991	7,215	(26,206)	-	-
Total Restricted funds	18,991	7,215	(26,206)	-	-
General funds					
Fixed assets fund	-	-	-	-	-
Unrestricted funds	802,931	2,301,437	(2,760,892)	-	343,476
Total General funds	802,931	2,301,437	(2,760,892)	-	343,476
Total funds	821,922	2,308,652	(2,787,098)	-	343,476
	<u>At 1st January 2020</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Transfers Between Funds</u>	<u>At 31st December 2020</u>
	\$	\$	\$	\$	\$
Restricted funds					
Special gifts	19,085	3,550	(3,644)	-	18,991
Total Restricted funds	19,085	3,550	(3,644)	-	18,991
General funds					
Fixed assets fund	250	-	(250)	-	-
Unrestricted funds	964,370	2,952,425	(3,113,864)	-	802,931
Total General funds	964,620	2,952,425	(3,114,114)	-	802,931
Total funds	983,705	2,955,975	(3,117,758)	-	821,922

The designated fixed assets fund represents the net book value of tangible fixed assets, except for assets purchased from restricted funds.

The remaining unrestricted funds, represent the free reserves of the charity.

PURPOSE OF RESTRICTED FUNDS

Special gifts:

The balance is for gifts donated to the charity for specific projects or for overseas operatives to spend as they require.

13. Operating leases

At the reporting end date the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<u>2021</u>	<u>2020</u>
	\$	\$
Due within 1 year	9,957	17,069
Due between 2-5 years	-	9,957
	<u>9,957</u>	<u>27,026</u>

GLOBAL PARTNERS (UK)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2021

	<u>2021</u>		<u>2020</u>	
	\$	\$	\$	\$
<u>INCOME</u>				
Charitable donations -				
Benevolent project funds	2,052,254		2,742,821	
General operating funds	238,183		209,604	
Media funds	7,215		3,550	
Other income	<u>11,000</u>		<u>-</u>	
		2,308,652		2,955,975
<u>LESS EXPENSES</u>				
Operating Expenses -				
Salaries	81,340		96,578	
Foreign Income Taxes	14,966		-	
Housing expenses	35,351		46,933	
Telephone	881		861	
Printing, stationery and office expenses	32,075		39,443	
Legal and professional charges	3,598		398	
Audit fees	26,061		25,141	
Travel	43,911		-	
Depreciation	-		63	
Loss on disposal of fixed assets	<u>-</u>		<u>187</u>	
		238,183		209,604
Benevolent Projects Expenses -				
General and hunger relief	906,254		1,058,595	
Strategy development	76,129		68,374	
Travelling expenses	363,557		298,056	
Language study	10,708		27,492	
Provision	<u>41,881</u>		<u>-</u>	
		<u>1,398,529</u>		<u>1,452,517</u>
Benevolent Projects Support Expenses -				
Salaries	308,878		244,157	
Housing expenses	148,618		234,207	
Children's schooling	26,145		66,244	
Motor and travelling expenses	-		3,309	
Telephone	14,708		19,060	
Printing, stationery and office expenses	526,153		691,110	
Annual meeting and conference expenses	-		365	
Staff development expenses	8,596		4,301	
Security costs	117,288		121,279	
General and hunger relief	<u>-</u>		<u>71,605</u>	
		<u>1,150,386</u>		<u>1,455,637</u>
TOTAL EXPENDITURE		2,787,098		3,117,758
EXCESS OF EXPENDITURE OVER INCOME		<u>(478,446)</u>		<u>(161,783)</u>