

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

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31ST DECEMBER 2023

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, England, N1 7SR										
<u>PRINCIPAL ADDRESS:</u>	Office 426, Regus 4th Floor, The Pinnacle, Station Way, Crawley, RH10 1JH										
<u>DIRECTORS AND TRUSTEES</u>	<table> <tr> <td>S. A. Helms</td> <td></td> </tr> <tr> <td>M. Thomas</td> <td>Resigned on 31 August 2023</td> </tr> <tr> <td>V. Searle</td> <td></td> </tr> <tr> <td>M. Rogers</td> <td></td> </tr> <tr> <td>D. Swibold</td> <td>Appointed on 20 August 2023</td> </tr> </table>	S. A. Helms		M. Thomas	Resigned on 31 August 2023	V. Searle		M. Rogers		D. Swibold	Appointed on 20 August 2023
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M. Thomas	Resigned on 31 August 2023										
V. Searle											
M. Rogers											
D. Swibold	Appointed on 20 August 2023										
<u>COMPANY SECRETARY</u>	M. Rogers Appointed on 20 August 2023										
<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 2023.

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 are above the target at \$724,782. At the balance sheet date cash advances had increased due to the increased level of activity. Income from donations is provided only where there is a need for the expenditure. 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. The policy is reviewed annually by the trustees and regularly monitored by the trustees.

FINANCIAL REVIEW

In 2023, Global Partners (UK) received a total income of \$2,779,516 (2022: \$2,560,313), an 8% increase. Total funds, including restricted funds, at the year-end were \$724,782 (2022: \$281,725).

Expenditure totalled \$2,336,459 (2022: \$2,622,064) which has resulted in a surplus for the year of \$443,057 (2022: \$61,751 Deficit).

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

Dushanbe

Project Name: Aivoch School

Estimated Persons Benefiting from the Project: 250 Families or 1,625 persons.

Project Goal/Objective: This is the fourth year of a multi-phase community development project with the end goal of building a community school. We first accepted this project in 2019 and have been working each year with the community to see the school's construction. The goal of this year's project was to see the building fully enclosed with windows and doors.

Project Outcome: We were able to install exterior windows/doors. The community on their own has been able to raise funds to begin some work on finishing the interior of the school as well.

Future plans: This project will continue for at least one, perhaps two more years before the building is fully finished. Once complete the building will have 8 classrooms. The building was/is being constructed in such a way that a second floor can be added at a future date.

Project Name: Tirgaron (Bagara) School

Estimated Persons Benefiting from the Project: 350

Project Goal/Objective: This is a project where we are assisting a village in acquiring roofing materials for the new school that they are building. The community is responsible for the school design & construction, including all labor. Global Partners will provide donations of building materials per the engineering plans for the school.

Project Outcome: A significant part of this project was completed in 2022 and the rest was finished in 2023. The roof materials that we provided have been installed and the community continues to take steps to complete additional aspects of the school building, including installing windows and finishing walls by adding concrete to the brick exteriors. An unexpected additional outcome was men and women received training in good child-raising principles.

Future plans: This project is completed and there are no plans for the project.

Project Name: Vosay Clinic

Estimated Persons Benefiting from Project: 2000 Families

Project Goal/Objective: The goal of this project was to help a community that was already building a clinic to provide enclosure by adding a roof.

Project Outcome: We succeeded in seeing the completion of the roof.

Future plans: None at the moment, however, we are open to another phase of the project based on future progress and the needs of the community.

GLOBAL PARTNERS (UK) REPORT OF THE DIRECTORS AND TRUSTEES (continued)

Project Name: Chavelai Water

Estimated Persons Benefiting from the Project: 400

Project Goal/Objective: This is a project to connect a segment of the village of Chavelai with natural spring water for drinking. The village is responsible for providing manual labor to install the water system including pipe and holding tank. Women of the village are also responsible for coming to a series of clean water lessons. Global Partners will provide all materials needed for the gravity-fed water system.

Project Outcome: Through this project, the section of the village of Chavelai was connected to a natural spring to provide drinking water to residents. Six-and-a-half km of pipe now bring spring water to a central holding tank in the village. While men learned how to install the water system and take care of it, lessons about clean water and basic hygiene were provided to the women of the village.

Future plans: The project has been completed and there are no additional plans.

Project Name: Dadaboy Kholmatov Water

Estimated Persons Benefiting from Project: 80 Families or 480 persons

Project Goals/Objectives: Dadaboy is a community just outside the city of Khujand, Tajikistan. One would not know that this community is not part of the city except that they do not have city utilities, including drinking water. The area being occupied is a very poor piece of land and the people moving or being moved to this area are not wealthy individuals. Before requesting a project with GP, the community had identified a nearby factory that had paid for a well to be set that was providing more water than the factory needed. The community worked out an agreement to purchase water from this factory at a price much reduced than the costs of paying for water delivery. The goal was to connect to the well, install a meter system, run water to the highest point in the village, and then allow gravity to feed water down the streets to individual homes. The project provided the main pipe, connectors, and smaller pipes for community streets. Individuals are responsible for purchasing pipes to connect to the existing line.

Project Outcome: We were able to see the primary infrastructure installed and run pipe on 3 of the most populated streets.

Future Plans: We would like to complete the project by seeing water lines run down all existing residential streets.

GLOBAL PARTNERS (UK) REPORT OF THE DIRECTORS AND TRUSTEES (continued)

Project Name: Esambo Water

Estimated Persons Benefiting from Project: 500 homes or 3,000 persons

Project Goal/Objective: We received a request from a community whose main source of drinking water was a river that was prone to flood issues and dirty water. The goal was to capture a small stream at a higher elevation, refurbish an existing Soviet-era system, and ultimately combine both systems into one system.

Project Outcome: We were able to accomplish the initial goals of providing ample water to the community with sufficient water pressure for the water to reach the entire community.

Future Plans: None at this time.

Project Name: Istarafshan Water

Estimated Persons Benefiting from Project: 7,000

Project Goal/Objective: This is a project to provide drinking water to a portion of the village of Istarafshan. An existing well will be cleaned out and reconnected to a pump to supply the water. The village is responsible for providing manual labor to install the water system including pipe and holding tank. Global Partners will provide all materials needed for the water system.

Project Outcome: Through this project, a portion of the village of Istarafshan was connected to drinking water from an existing well. The well was cleaned, and a new pump was installed to supply a large section of the village with water.

Future plans: This specific project is nearing its completion. There are no plans beyond the scope of this project.

Project Name: Jelikul Well

Estimated Persons Benefiting from the Project: 29 wells will serve between 116 and 174 families, perhaps a handful more. The total estimated number of individuals who received benefits is 1,044.

Project Goal/Objective: Set up at least 20 shallow wells in the region of Jelikul. Each well takes approximately 1 week to set. For each working well, we set 1-2 non-working wells before we can find water.

Project Outcome: We set 29 wells.

Future Plans: We intend to continue this project in the Jelikul area.

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES (continued)

Project Name: Kulpista Water

Estimated Persons Benefiting from Project: 215 Families

Project Goals/Objectives: This project was not initially planned for our office. In 2021 we organized a project in this community installing a spring capture project, bringing drinking water to the community. In early 2023 heavy rainfall flooded many areas of central Tajikistan, including this community, destroying their water system. Due to a small budget surplus, we were able to return to the community and help repair the project, bringing it back to working order.

Project Outcome: The water system was repaired.

Future Plans: None at this time.

Project Name: Leper Colony Waterwheel

Number of People Benefited: 280 people

Project Goal/Objective: To help the Leper Colony solve its water needs.

Project Outcome: This year we were able to repair the original water wheel at the Leper Colony by putting on all new paddles and bearings and main pipe onto the existing frame. In addition, we repaired some of the strapping that held the floating barrels and also installed flat steel from the front to the back along the pipes that came down to the barrels so that there was an even surface so that objects in the water didn't lodge between the pipes and the paddles and break the paddles.

We also completed the construction and installation of a new waterwheel downstream from the first waterwheel which allows for more water for their gardens during the peak season in June, July, and August. We arranged that a pipe would be brought up to their drinking water basin as a backup to their electric pump.

While working at the Leper Colony the school from the village just down from the colony where children from the colony attend, approached us about a few things. One was a filter system for their drinking water. We quickly built two systems, one for the school and one for the Leper Colony. We built two stands from metal we already had and employed two existing galvanized tanks for the dirty water and employed the help of another foreigner who had some new style filters that were easy to use and easy to clean to install between the galvanized tank and a plastic barrel, of which we already had two of, for the clean water. We placed one at the school and one at the Leper Colony.

Future Plans: We will develop a plan to get the residents of the leper colony to dig the trench for the plastic pipe from the second waterwheel that needs to go up to the large holding tank that distributes water to their gardens. We plan to continue to help with repairs for the two waterwheels. For the filters, we used some existing barrels that I had for a different project and still have a couple more left. We added \$70 for filters and connectors. It seems to be very effective and more could easily be made. It's a nice little project to add on to our waterwheel work to improve the lives of the people here.

GLOBAL PARTNERS (UK) REPORT OF THE DIRECTORS AND TRUSTEES (continued)

Project Name: Shahrinav Waterwheel

Number of People Benefited: 750 people

Project Goal/Objective: The goal was to build a frame over the canal to lift the waterwheel out of the water during the flood season since the canal was used during the flood season as a flood channel. There was a concern that if the waterwheel was in the canal, it could disrupt the water flow and potentially cause flooding in the village below. Because of this concern, the new director of the area refused to sign the final document for the previous work that had been approved by the previous director.

Project Outcome: We prepared all the metal for the frame that we could. The recipient of the waterwheel didn't follow through with the instructions and his promises of building a cement wall on one side of the canal so in the end we couldn't install the frame.

Future Plans: When the recipient of the waterwheel builds the cement wall, we will install the frame.

Project Name: Varzob Deep Well

Estimated Persons Benefiting from the Project: 150 families

Project Goal/Objective: This is a multi-year project seeking to help a community set a deep well (~100m) to gain clean drinking water. Normally the cost/person ratio would have kept us from taking on this project, however, this community had historically had access to the capital's drinking water canal. In 2019 government officials started strictly enforcing access to the city's water supply and revoked permissions for this community. When the project is completed, we will help the community set up a deep well and build a small water distribution system.

Project Outcome: We were able to help the community install the water pump, run electricity to the pump, and repurpose an existing tank as the primary water reservoir.

Future Plans: We plan to install at least two small, elevated water tanks to create water pressure and install water lines to the top of each street in the community.

Project Name: Zarafshon Spring (Vahdat)

Estimated Persons Benefiting from the Project: 300 Families

Project Goal/Objective: A community east of the capital city had water, but it was an insufficient amount for the community. After several years of asking we were able to organize a project to capture a spring and bring it to the community. Approximately 3km of pipe was provided along with some other project materials.

Project Outcome: The community now has sufficient water access for everyone.

GLOBAL PARTNERS (UK) REPORT OF THE DIRECTORS AND TRUSTEES (continued)

Future Plans: None, the project is complete.

Food Distribution Projects:

Project Goal/Objective: Each year we identify a handful of project locations and partner with the community to provide food packages to families identified by the community or local government as being particularly in need or at risk. Each package for rural communities included 50kg of flour, 5kg of sugar, and 5L of oil (in urban situations we provide 20kg of flour, 3kg of sugar, and 5l of oil). The purpose of these projects is to help the entire community by lessening the load for neighbors and families that are already helping to care for the identified families. By meeting these needs, we are in effect helping everyone even though only a handful of families receive food.

Project Outcome: In all the locations detailed below we were able to work with the community to help the community meet the needs of those most at risk.

Future Plans: Each food project is considered an isolated event with no promise or plans of follow-up.

Project Name: Aivoch Food Distribution (rural)

Estimated Persons Benefiting from the Project: 40 families

Project Name: Aivoch Food Distribution (rural)

Estimated Persons Benefiting from the Project: 70 Families

Project Name: Dushanbe-Gargarine Food (urban)

Estimated Persons Benefiting from the Project: 25 Families

Project Name: Khaironak Food (rural)

Estimated Persons Benefiting from the Project: 25 Families

Project Name: Panj Food (rural)

Estimated Persons Benefiting from the Project: 70 Families

Project Name: MOJ Food Distribution (urban)

Estimated Persons Benefiting from the Project: 10 Families

GLOBAL PARTNERS (UK)
REPORT OF THE DIRECTORS AND TRUSTEES (continued)

Project Name: MOJ Food Distribution (urban)

Estimated Persons Benefiting from the Project: 20 Families

Project Name: Shadrezi Food Distribution (rural)

Estimated Persons Benefiting from the Project: 90 Families

Project Name: Loshharf Road

Estimated Persons Benefiting from the Project: 153 Families

Project Goal/Objective: The road to this community is especially dangerous and prone to washouts, serious mud build-up, and several stream crossings. Each year there is at least one accident on the road up the mountains. The community approached us asking if we could help improve the road thereby making it safer.

Project Outcome: With a small donation of materials, we were able to help the community improve drainage in a couple of areas to reduce mud (and associated sliding of cars).

Future project plans: We hope to continue the project and help build a small bridge over a stream and drainage area that creates significant mud and ice problems in the winter and spring. The plan is for a bridge that is only a couple of feet off the ground but allows vehicles to safely traverse the dangerous area. Funding has not yet been secured for this second phase.

Project Name: Sharinav Flood Relief & Mitigation

Estimated Persons Benefiting from the Project: 150 Families

Project Goal/Objective: In the fall of 2022 the community of Sharinav saw a flood mitigation system fail in heavy rainfall. The result flooded several homes, and several vineyards, and generally caused a mess. Fortunately, the damage was limited, however, the flood wall was broken, and all future rainfall would run directly into the village and continue to cause increasing problems. Our goal was to rebuild/repair this flood system, not only fixing the existing hole but reinforcing the entire system to allow it to continue to work for years to come.

Project Outcome: We were able to successfully repair the breach and refurbish several hundred meters of wall that run across the top edge of the community forcing water to the side and into a channel connecting to a nearby river. We were even able to accomplish this work under budget!

Future Plans: None at this time.

Project Name: Passive Solar

Project Goal/Objective: At the end of the year since we completed our big projects, we looked for some small passive solar projects for areas that have no electricity in the wintertime.

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES (continued)

Project Outcome: We started two projects—one for heating a room and one for hot water. One is virtually finished and the second is still in progress.

Future Plans: When both are finished, we will test them and find a place with no or little electricity where they would be beneficial. If they work well these could be good projects to have ready to do in between bigger projects or on rainy days when working outside is difficult.

Project Name: Kul Motoblok

Estimated Persons Benefiting from Project: 100

Project Goal/Objective: This project will assist a community in expanding their agriculture output by Global Partners providing them with a motorized hand tiller and the training needed to use it as well as training in resource sharing. The community will be responsible for using the tiller in a way that is equitable for all and increases their potato crop production.

Project Outcome: The village of Kul received one motorized hand tiller. They also received instruction about how to use it and training in how to use a shared resource. The community will be able to put the hand tiller to use and see an increase in agricultural output.

Future plans for the project: This specific project is completed but is part of a larger multi-year project in the Yagnob Valley that will further equip this community and others to increase agricultural production.

Project Name: Margheb Motoblok

Estimated Persons Benefiting from Project: 200

Project Goal/Objective: This project will assist a community in expanding their agriculture output by Global Partners providing them with a motorized hand tiller and the training needed to use it as well as training in resource sharing. The community will be responsible for using the tiller in a way that is equitable for all and increases their potato crop production.

Project Outcome: The village of Margheb received two motorized hand tillers. They also received instruction about how to use it and training in how to use a shared resource. The community will be able to put the hand tiller to use and see an increase in agricultural output.

Future plans for the project: This specific project is completed but is part of a larger multi-year project in the Yagnob Valley that will further equip this community and others to increase agricultural production.

Project Name: Soybean Cultivation Development for Animal Feed

Project Goal/ Objective: This is a multi-year project to partner with the feed company, Agrohamkor, for training, development, and agricultural progress in local soybean market

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES (continued)

development. Our development activities included the facilitation of a 4-site soybean seed testing program, land and seed acquisition advice, crop advising, and providing modern cultivation equipment to farmers involved in soybean cultivation.

Project Outcome: This past year we participated in the USAID Soybean Innovation Lab seed trial program. We planted and harvested 6 hectares of 7 soybean varieties in the Hissor area, and experimented with reduced tillage practices. We were able to demonstrate the usage of a large-scale planter and tractor for soybeans in Tajikistan.

Future Plans: We plan to continue the facilitation of soybean seed licensing in connection with the Soybean Innovation Lab and USAID. We will continue to work to identify ideal soybean varieties for Tajikistan climates and potential licensing. We will continue training, education, and advancement of soybean cultivation in Tajikistan. We will demonstrate reduced tillage practices in soybean cultivation in the Vahdat and Hissor districts. We will plan, host, and facilitate a reduced tillage seminar focusing on soybean cultivation. We will offer seed for local farmers to plant utilizing local equipment with an agreement made to sell crops to Agrohamkor.

Project Name: Animal Feed

Project Goal/Objective: This project is a multi-year project to partner with the feed company, Agrohamkor, for training, development, and agricultural progress in quality animal feed production. Our development activities will include supplying and maintaining quality soybean processing equipment; market analysis; soybean processing training; advisement for scaling and general business development.

Project Outcome: We purchased materials and built a silo for product storage. We produced chicken, goat, and cattle feed utilizing locally grown soybeans in soymeal production. We were also able to source buyers of high-quality soymeal and animal feed. We continued to provide training on the operation and maintenance of processing equipment. We produced the first chicken feed in Tajikistan sourced from locally grown corn, soybean, and wheat.

Future Plans: We plan to continue and increase the amount of extruded quality soymeal. We plan to monitor and maintain quality soy meal production. We will identify key investment needs for the future. The project will also advise on best practices for business management, accounting, and customer relations. We will assist Agrohamkor in developing a training program for animal husbandry with local farmers and personnel. This year one of our goals is to assist Agrohamkor to scale production of animal feed to at least 50 tons per month.

Panjakent

Project Name: English Training Project

Estimated Persons Benefiting from the Project: 21 teachers from 11 schools (ultimately impacting several hundred students)

Project Goal/Objective: This is an ongoing project where each semester with the help of the education department we pick a community to hold English training for up to 10 teachers and 5 schools (with some flexibility in the numbers). These teachers are gathered once a week to

GLOBAL PARTNERS (UK) **REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

receive 2 hours of training for 10 weeks in English and English teaching methods. Upon attending at least 8 out of 10 lessons Global Partners presents each teacher with a certificate and materials. Global Partners also presents each school with posters and other materials for their schools to use in teaching English.

Project Outcome: Two groups of teachers, totaling 21 teachers, were trained and received materials. A total of 11 schools also received posters and other English materials.

Plans for the project: With the support of the local education department, Global Partners will continue this project. Each semester a different community will be chosen to receive the training.

Project Name: Maikatta Emergency Drinking Water

Estimated Persons Benefiting from the Project: 450

Project Goal/Objective: To replace pipes that were swept away in a flash flood.

Project Outcome: Pipes were ordered, and delivered, and the locals of Maikatta installed the new pipes so that their village could once again have access to clean drinking water after the flash flood.

Future Plans: This project is completed. We are waiting for them to bring the final signed document to our office.

Project Name: Mogiyon Drinking Water Project

Project Goal/Objective: To provide pipes for a project they had already started on but didn't have the resources to complete. They are currently laying the pipes to have access to clean drinking water.

Project Outcome: Pipes have been provided and the people of the village are currently being installed.

Future Plans: We will follow up on the project to make sure all pipes were laid and installed and to finish signing documents related to the project.

Project Name: Ruknobod & Ruziobnok Drinking Water Project

Estimated Persons Benefiting from the Project: 757 and 420, respectively

Project Goal/Objective: To provide clean drinking to these villages Global Partners will provide the needed pipes.

Project Outcome: Pipes were provided and the people of these villages have installed them and now have access to clean drinking water.

GLOBAL PARTNERS (UK) REPORT OF THE DIRECTORS AND TRUSTEES (continued)

Future Plans: We will make one more visit to finish the signing of the documents.

Project Name: Sarazm, 2 Drinking Water Project

Estimated Persons Benefiting from the Project: 580

Project Goal/Objective: To provide pipes to be laid for cleaning drinking water to be accessible to the people of Sarazm.

Project Outcome: Pipes have been provided and the people of the village are currently being installed.

Future Plans: We will follow up on the project to make sure all pipes were laid and installed and to finish signing documents related to the project.

Khorog

Project Name: GBAO Road Clearing

Estimated Persons Benefiting from the Project: 8,000

Project Goal/Objective: This project was an emergency response because of an avalanche hitting the city center capital of our region. Global Partners seeks to provide diesel fuel for government workers to operate machinery to clear the roadway.

Project Outcome: The fuel was provided, and the roads were fully cleared for disaster relief efforts to enter and normal traffic to resume its use of this route.

Future Plans: There are no plans for this specific project. In the event more assistance is needed for this same type of natural disaster, a new project will be requested.

Project Name: Roshtkhala Disaster Affected Road Clearing

Estimated Persons Benefiting from the Project: 800+

Project Goal/Objective: The goal of this project was to aid the local government in its response to a natural disaster. Fuel will be provided to run equipment to help lessen the impact of a landslide that has destroyed homes and property and cut off road access to numerous small villages.

Project Outcome: Fuel was provided as intended allowing road access to be restored to the above villages. Some access to covered property was also able to be restored.

Future Plans: This project is complete. No future action is anticipated.

GLOBAL PARTNERS (UK) **REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

Project Name: Rushon Avalanche Clearing

Estimated Persons Benefiting from the Project: 4500

Project Goal/Objective: This project was set to assist the local government in clearing a substantial volume of avalanches that affected the region by supplying them with diesel for heavy machinery to clear major roads. Global Partners provides the fuel for the machinery that will be organized and operated by the local government.

Project Outcome: The fuel provided was used in its entirety for the clearing of the road systems in the region. This project has been completed.

Future Plans: There are no plans for this specific project. In the event more assistance is needed for this same type of natural disaster, a new project will be requested.

Project Name: Bardara Bridge Repair

Estimated Persons Benefiting from the Project: 615

Project Goal/Objective: The goal of this project was to provide materials for the rebuilding of a small footbridge. This bridge provided access for this village and their herds to cropland and summer pastures. The bridge is also used heavily by tourists who are trekking through the region and provide income to the remote community. A previous bridge had fallen into a dangerous state of disrepair.

Project Outcome: The footbridge was entirely rebuilt by the community using the materials and design provided.

Future Plans: No further work remains for the rebuilding of the bridge and the project is complete. However, a new request has been submitted by the community for the rebuilding of a second bridge, much further up the valley. This request is being reviewed as a possible project, extending the work of Global Partners in this community, for the summer or fall of 2024.

Project Name: Jamak Bridge Construction

Estimated Persons Benefiting from the Project: 1600

Project Goal/Objective: The goal of this project is to help this village to finish a footbridge that they started on their own. The village made significant progress in completing this effort on their own but ran out of resources to finish their project. This bridge will serve as a shepherd's crossing giving new access to fields to increase the food source for village livestock. Global Partners will provide the materials necessary for the bridge to be completed. The village will provide the engineering because this is a continuation of a self-produced project. They will also provide construction labor.

GLOBAL PARTNERS (UK) **REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

Project Outcome: This project is still ongoing. It has been paused due to winter weather prohibiting construction. Weather permitting, we will resume construction by providing the construction tools necessary for them to finish construction.

Future Plans: This project is ongoing. We plan to continue to oversee the use of materials and provide construction tools that the village lacks to assemble the bridge.

Project Name: Virinjavn Bridge and Canal Repair

Estimated Persons Benefiting from the Project: 55

Project Goal/Objective: The goal of this project was to aid in the repair of the damage caused by a rock fall. Access to this village is solely using a foot bridge which also provides support for their irrigation water supply pipe. One end of the bridge and pipeline was crushed under a rockfall. This project was to supply the materials and engineering support for the village to be able to repair both their bridge and canal.

Project Outcome: Both the bridge and canal were restored to a condition exceeding the pre-rockfall condition. This project is completed.

Future Plans: There are currently no plans for the continuation of this project.

Project Name: Ardobak Drinking Water System Construction

Estimated Persons Benefiting from the Project: 85

Project Goal/Objective: This project aims to provide a drinking water system to this village sourced from the overflow, excess water supply from a neighboring drinking water system. Global Partners will provide the materials and the engineering necessary for the system to function based on the land's topography, the volume of water produced, and the number of sprockets requested by the village. The community will provide the labor for the project's construction.

Project Outcome: This project has been completed with the water collection points placed appropriately throughout the community with each point producing a similar volume of water.

Future Plans: This project has been completed, there are no plans for this project.

Project Name: Barsim Drinking Water System Construction

Estimated Persons Benefiting from the Project: 210

Project Goal/Objective: This project provides materials necessary for a portion of the Barsem village to be able to increase their irrigation water supply by making improvements to the inlet of their water supply canal. Materials and design would be provided, and the villagers would assume all responsibility for the required labor.

GLOBAL PARTNERS (UK) REPORT OF THE DIRECTORS AND TRUSTEES (continued)

Project Outcome: Materials were delivered and constructed as planned. Water supply to this community was increased by more than 30%.

Future Plans: This project is completed and there are no ongoing plans for further work.

Project Name: Gishoon Drinking Water System Construction

Estimated Persons Benefiting from the Project: 95

Project Goal/Objective: The goal is to provide a small section of a village that is without drinking water. Global Partners will provide the materials and engineering design for this project. The community of houses without water will provide the labor for the construction.

Project Outcome: This project has been completed with the appropriate amount of water reaching throughout the designed water system.

Future Plans: There are no future project plans, this has been completed.

Project Name: Huf Drinking Water System Construction

Estimated Persons Benefiting from the Project: 1200

Project Goal/Objective: This project is an extension of water supply projects in this community beginning in 2018. Initial projects provided over 7km of pipe to supply and distribute drinking water throughout this community. This project provided the materials to change the source of the water system to another location nearly 5km further from the village. The change is necessitated by a persistent ice buildup problem in the winter at the current inlet location as several modifications at the initial location have proved unsuccessful at resolving the issue. Water from the new location would be piped to the village where it could be joined to the previously installed system. Villagers would provide all the labor necessary to construct and bury the pipeline. They would also receive an allotment of flour based on their work to help offset a portion of the time away from their fields.

Project Outcome: 4.78km of pipe were laid, providing water to the village directly from a warm flowing spring. Over the 2023-2024 winter to date, zero problems with ice have been reported and water has flowed uninterrupted.

Future Plans: This project is nearly completed. Global Partners will continue to oversee this project as the labor progresses to completion in the spring of 2024. Other requests from this community are currently being evaluated for ongoing involvement in this community.

Project Name: Kushk Drinking Water Construction

Estimated Persons Benefiting from the Project: 575

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES (continued)

Project Goal/Objective: This is a drinking water project from a nearby source of water. The aim is to have the water piped from the source to equally distributed outlets placed throughout the village's houses as agreed by the community from the responsibility of the Village leader. The community is responsible for the construction of the materials and design work the Global Partners will provide.

Project Outcome: This project is ongoing. Global Partners has provided 100% of the required materials for this project to be completed. We are waiting for the community to finish the labor necessary to finish the project.

Future Plans: Global Partners will continue to oversee this project as the labor progresses to completion.

Project Name: Nimot Drinking Water System Construction

Estimated Persons Benefiting from the Project: 73

Project Goal/Objective: This project provides the village of Nimot with access to clean drinking water by providing the materials necessary for the construction of a pipeline bringing water from a spring source and distributing it throughout the village. The village would be responsible for providing the labor required for the installation of the pipeline.

Project Outcome: All materials for the construction of the pipeline have now been provided. Work on construction/installation is ongoing.

Future Plans: Global partners will continue to oversee this project as the labor progresses to completion.

Project Name: Rubot Drinking Water System Construction

Estimated Persons Benefiting from the Project: 78

Project Goal/Objective: The objective of this project is to provide the village of Rubot with access to clean drinking water year-round by providing the materials necessary for the construction of a gravity-fed pipeline. The village will be responsible for the labor necessary to install the pipeline.

Project Outcome: Water from a spring has been piped to, and distributed within the village, providing each household with easy access to clean water. This project has been completed.

Future Plans: This project has been completed and there are no further plans.

GLOBAL PARTNERS (UK) **REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

Project Name: Tang Drinking Water System Construction

Estimated Persons Benefiting from the Project: 30

Project Goal/Objective: The goal of this project was to provide material support to a village, helping them supply their homes with access to clean drinking water. The material support provided would be partial, helping complete a waterline system that was beyond village resources to complete on their own. The village would be responsible for providing all the needed labor for the installation of the portion provided.

Project Outcome: This project was completed providing the community with access to clean water.

Future Plans: This project is complete and no plans for continuation currently exist.

Project Name: Andarbak & Motravn Canal Repair

Estimated Persons Benefiting from the Project: 1296

Project Goal/Objective: The goal of this project is to repair an existing canal to a sustainable state improving the canal beyond what the village was able to do from previous efforts. The existing canal was inefficient and consistently in disrepair due to the community's lack of resources to improve the canal. Global Partners will provide more durable materials to create a cement canal structure that does not leak and degrade with normal use as their previous canal. The community will provide the construction labor.

Project Outcome: This project has been completed and is holding strong with increased efficiency from the improvement of materials in the design.

Future Plans: This project has been completed with no plans.

Project Name: Berdibekobod Canal Repair

Estimated Persons Benefiting from the Project: 225

Project Goal/Objective: This community has 50m of their canal leaking into a yard which was also impacting a house. Global Partners will provide the necessary materials to repair and improve their canal from its previous state. The village community will provide the labor themselves.

Project Outcome: This project was completed, and the canal has been restored without leaks.

Future Plans: There are no plans for this project. It is completed.

Project Name: Deh Canal Repair

GLOBAL PARTNERS (UK) REPORT OF THE DIRECTORS AND TRUSTEES (continued)

Estimated Persons Benefiting from the Project: 403

Project Goal/Objective: The irrigation water supply to this village is no longer able to provide for their crop water needs due to water loss along the length of the canal. This project aims to repair portions of a canal that have been degraded by natural factors. The canal will be repaired incrementally as the community is able during seasons when the water can be turned off. A total of approximately 0.5 km will be repaired. Global Partners will provide the materials and the community themselves will provide labor for construction.

Project Outcome: Nearly 200m of the canal has already been fixed, making a marked increase in provided water. Work is ongoing. Global Partners is continuing to supply materials and monitor work as the village can supply the labor.

Future Plans: This project is ongoing and has the potential to be continued if further sections of the canal are deemed necessary to be repaired and the village is willing to continue their labor.

Project Name: Huf Canal Repair

Estimated Persons Benefiting from the Project: 720

Project Goal/Objective: The goal of this project was to provide immediate assistance for the removal of avalanche snow. An exceptionally heavy snowfall and resulting avalanche had caused a primary water supply canal to the village to be blocked to the point that it was delaying the planting of crops due to lack of water, threatening the possibility of crops reaching maturity before fall. This project was to provide the fuel and lubricants necessary to bulldoze the snow out of the canal path.

Project Outcome: The fuel was provided, and the canal path was cleared of snow resulting in the canal being able to be opened shortly thereafter.

Future Plans: This project is complete and there are no ongoing plans for this project.

Project Name: Khorog Canal Repair

Estimated Persons Benefiting from the Project: 414

Project Goal/Objective: This project aided in the form of sand and gravel to the community local to the Global Partners Khorog office to participate in the repair of their irrigation supply canal. This aid was given in conjunction with other participants from the community as a good neighbor gesture.

Project Outcome: 50 meters of the canal was repaired.

Future Plans: This project is complete.

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES (continued)

Project Name: Kolhozobod Canal Repair

Estimated Persons Benefiting from the Project: 240

Project Goal/Objective: This project aims to repair sections of a canal that have been degraded by natural factors. We seek to repair the most degraded parts of their canal system which totals 44 meters. Global Partners will provide the materials and the community themselves will provide labor for construction.

Project Outcome: This project has been completed successfully with the most problematic sections of their canal repaired increasing the volume of water reaching the system's output.

Future Plans: This project has no plans and has been completed.

Project Name: Pasor Canal Repair

Estimated Persons Benefiting from the Project: 403

Project Goal/Objective: This project is the extension of a former project that served to repair earthquake damage to an irrigation supply canal. A minor improvement was made where the previous repair had proved deficient and was causing maintenance difficulties. Additionally, assistance with tools and advice was provided to clear the canal of rockfall, increasing water supply to the village and the maintainability of the canal.

Project Outcome: The project was completed with the stated objectives exceeding the initial expectations.

Future Plans: This project is complete and there are currently no plans for continuation.

Project Name: Shipad Canal Repair

Estimated Persons Benefiting from the Project: 90

Project Goal/Objective: This project provides materials to a small community that lost access to its supply of irrigation water due to military activity. The materials provided will allow the community to re-route their water around the affected area. The community will be responsible for providing the labor needed.

Project Outcome: The supply of irrigation water was able to be diverted around the affected area using the materials provided, restoring water to this community.

Future Plans: This project is completed with no ongoing plans.

GLOBAL PARTNERS (UK) **REPORT OF THE DIRECTORS AND TRUSTEES (continued)**

Project Name: Zing Canal Repair

Estimated Persons Benefiting from the Project: 550

Project Goal/Objective: This community's canal supply has been sustaining annual damage to the source of water for its canal irrigation system. Global Partners will provide the materials necessary to have a mobile inlet pipe system to connect to their existing canal system. The inlet system will be able to be removed from the volatile region when natural disasters are most likely. The community will provide the labor and recurring installation/removal of this inlet system yearly.

Project Outcome: This project was completed with the piping being portable for a small number of people from the community able to install and uninstall the water inlet system.

Future Plans: There are no plans for this project. It is completed.

Project Name: Bajoj Flour Mill Repair

Estimated Persons Benefiting from the Project: 500

Project Goal/Objective: This project was to improve the sustainability of the community of Baroj and surrounding villages by providing the materials necessary to reconstruct five-grain mills. These mills had severely deteriorated in condition, but rising food costs have increased their importance again, as the community is seeking to increase its own, local, food production. Global Partners will provide materials, the village will provide labor.

Project Outcome: Four of the five mills were able to be completely refurbished. The full benefits to the community are continuing to be evaluated as the effects are expected to be realized over the next couple of years.

Future Plans: This project has been completed. Further requests for the refurbishing and reconstructing of more mills in the surrounding area are currently being evaluated. This project has served as a catalyst to initiate similar improvements in nearby communities and Global Partners' involvement in these is ongoing.

Project Name: Assistance for the Vocational Boarding School for the Disabled

Estimated Persons Benefiting from the Project: 50

Project Goal/Objective: Many of the school chairs in the cafeteria were destroyed from many years of use among students. The situation required students to carry their chairs from the classroom to the cafeteria. Global Partners will provide 50 chairs to this school to provide for the students' needs.

Project Outcome: Global Partners has provided the chairs to the school. GP donated 10 chairs more than the minimum amount required to account for future breakage of chairs and/or an increased population of students.

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES (continued)

Future Plans: There are no plans. This project has been completed.

AFGHANISTAN

Baghlan

Project Name: Baghlan Food Distribution

Estimated Persons Benefiting from the Project: 2500 families

Project Goal/Objective:

The primary objective was to provide a food package to the most vulnerable families in Nahrin, Burka, and Jelga districts of Baghlan province over six months. We planned to accomplish them by: (1) Working in conjunction with the Afghanistan Ministry of Economy and the Afghanistan Ministry of Rural Rehabilitation and Development to locate truly needy families. (2) Purchase and assemble local goods for distribution days. (3) Verify that needy families received the available help.

Project Outcome: After surveying and creating a list of the neediest families, Global Partners Baghlan has to date provided 1000 families with the following food packages: Flour (100kg), Oil (5L), Beans (7kg). All aspects of this project were successfully implemented in 2023 and the effort continues.

Future Plans: We will survey and distribute to another 1500+ families in the first quarter of 2024. Many of the families in these vulnerable areas will be considered for further hunger relief or community development assistance. We will continue our work in the area of hunger relief, as well as expand our work to include community development. Many of the areas impacted by this project will be considered as beneficiaries of this work.

Project Name: Baghlan Emergency Hunger Relief

Estimated Persons Benefiting from the Project: 2300 families

Project Goal/Objective: The primary objective was to provide a food package to 1800 of the most vulnerable families in Baghlan province over three months. We planned to accomplish them by: (1) Working in conjunction with the Afghanistan Ministry of Economy to locate truly needy families. (2) Purchase and assemble local goods for distribution days. (3) Verify that needy families received the available help.

Project Outcome: After surveying and creating a list of the neediest families, Global Partners Baghlan provided families with the following food package: Flour (50kg), Rice (20kg), Oil (5L) & Beans (7kg). All aspects of this project were successfully implemented. We exceeded our goal of 1800 families and were able to provide for an additional 500 families.

Future Plans: Many of the families in these vulnerable areas will be considered for further hunger relief or community development assistance. We will continue our work in the area of hunger relief for 2024, as well as expand our work to include community development. Many of the areas impacted by this project will be considered as beneficiaries of this work.

GLOBAL PARTNERS (UK) REPORT OF THE DIRECTORS AND TRUSTEES (continued)

Herat

Project Name: Transitional Shelter Project

Estimated Persons Benefiting from the Project: 100 families

Project Goal/Objective: To relieve the suffering of families who lost homes in the earthquakes of October 2023 by building up to 100 temporary shelters. Due to the timing of the earthquakes, the season was too cold for traditional building techniques. This project was to provide adequate housing for families to survive the winter months and summer heat until they can rebuild their community. To involve the communities in construction for them to take ownership and to have constructive work in the wake of this tragedy. To provide aid to the local economy by purchasing all goods through local businesses and utilizing local labor.

Project Outcome: All 100 temporary shelters were completed by January 10, 2024. 100 + families are living in warm, dry shelters through the wet, cold winter. We implemented this project through a partnership NGO. Through this project, we were able to build a strong relationship with them that we hope will bear fruit in the future. We were well-received by the government agencies involved in project approval and monitoring, and this should help us with continued favor from the government.

Our goal had been to complete the shelters by December 31, 2023, and we missed that mark by ten days. We were hampered by difficulty obtaining a visa for the foreign visitor whose shelter design we were implementing, and who came to train the assembly crews. We were also hampered by slow bank transfers and the unavailability of US Dollars in the bazaar for purchasing materials. We encountered land disputes and government interference that affected the selection of villages in which we were allowed to work. We did not end up working in the most devastated communities, but many of those had been previously helped by other agencies.

Future Plans: This was intended to be a project upon which we can follow up with future assistance in these underserved villages. We established relationships with the community elders and leaders and with responsible government sectors from which we believe we are in good standing for future projects.

Project Name: GP Herat 2023 School for Deaf, Chaghcharan Afghanistan

Project Goal/Objective: Without this program, the deaf community of Ghor Province would not only be without life skills but they would also be without hope. With the new government and its many restrictions, this program can be seen as a ray of light during dark times. This school for deaf students has the following objectives: (1) Love the students and demonstrate to them that they have value. (2) Represent a positive image of the region's deaf students to the local government. (3) Teach students sign language and how to read and write. (4) Teach deaf students basic mathematics, computer skills, biology, and chemistry. (5) Help deaf families with

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES (continued)

basic supplies for the winter months, including rice, beans, oil, and fuel for cooking. (6) Provide vocational training for qualified students.

Project Outcome: The school remained open to both male and female students throughout 2023. The students continue to mature and grow in their understanding of the world around them. The students have continued to expand their academic knowledge which now includes basic biology, chemistry, and computers. More of the students have learned vocational skills to prepare themselves to provide for their current and future families. The school continues to grow as the word gets out that our program is making a difference. Ten students are currently attending classes during the mornings and receiving vocational training during the afternoon. This will be supported by our school for one year for each student. We were able to supply basic food and heating fuel supplies to the students before the cold winter months. We provided fruit trees for our students to take and plant in their homes.

Future Plans: This project is currently being evaluated for strategic fit in our long-term plans. It will continue at least for the current year 2024, and its future after that is undetermined. There are still many deaf students throughout the district who are unable to travel to the city for our program. There is still not a hearing, potential replacement teacher who knows sign language if something happens to our current teacher. This needs to be a priority. We will attempt to train our instructors to improve their sign-language skills. We will continue to utilize local educators for vocational training and dialogue and seek to expand the vocational training aspect of this project. We will continue to look for innovative ways to prepare our students with skills to enable them to provide for themselves.

Project Name: Women's Prison Project

Project Goal/Objective: The education and skills training of women in prison will increase their understanding of their self-worth and will give them hope for employment upon release from prison. The program will run two cycles of 6 months. The first cycle will train 20 women in tailoring and 10 women in baking/food preservation. The second cycle will train 10 students in tailoring, 10 students in advanced tailoring, and 10 women in baking/food preservation. A production class of tailoring will also be run with up to 5 students. At the end of one year, 60 women will have been trained by classroom trainers and master craftswomen in a new skill. The students will be certified and have the skills and supplies needed to start their own businesses upon release.

Project Outcome: The start of the project was delayed until the end of February 2023 due to a change in the location of the prison. The classes began with 20 tailoring students and 20 baking students. The selection of the students took into consideration the length of the prison sentence given to the women, but prisoners are often released early, especially around local holidays. At the end of the first round, a total of 15 students received certificates: 4 students in basic tailoring, 5 students in advanced tailoring, and 6 students in baking. The students received the tools necessary to practice their trade upon release. The second round of classes started later than anticipated and was not finished when the project was halted due to a delay in the issue of a letter of permission from the government.

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES (continued)

In addition to skills classes, the women were also given the opportunity to take English classes. Approximately 60 women participated in these classes. They were given the supplies needed for class, such as study guides, notebooks, pencils, and erasers.

Future Plans: If granted permission by the government, this project will continue with some changes. The length of each cycle will be shortened to 3 months to graduate more students. Literacy classes in the local language will be taught. Additionally, health lessons related to nutrition will be available to all prisoners.

Project Name: Childcare and Nutrition Project

Estimated Persons Benefiting from the Project: 200 children

Project Goal/Objective: The purpose of this project is to offer support and care for the children living inside the prison walls with their mothers. There are two sides to the project: health/nutrition and preschool education. The pediatrician and Nurse service the children in the prison 5x/week. Medicines not covered by ICRC are provided for the children. Every month hygiene and healthy breakfast distributions to all the children registered are made. Childcare and pre-school education are provided 5x/week in the learning center for 6 months to 6 years. Healthy snacks are provided for the children in the learning center.

Project Outcome: The start of the project was delayed until mid-February 2023 due to the relocation of the prisoners to a nearby facility. As soon as the new clinic and preschool rooms were ready, the GP staff began registering the children. The area for the preschool was considerably smaller so the decision was made to change the age of enrollment from 6 months to walking age. Other than that, all the objectives were met. The project served 200 children during 2023. Most of the children were healthy aside from common childhood illnesses, which were treated in the clinic. The children in the preschool greatly benefited from their time of learning and play. Several of these children showed signs of trauma upon arrival at the prison, but they improved greatly through interaction with the teachers and other students.

The following improvements were made from the previous year's project: The formula was no longer given to all mothers of infants 6-24 months. Instead, all pregnant and breastfeeding women attended classes on breastfeeding. Women who had trouble were given one-on-one instruction by the nurse. Mothers of infants were given instructions on when and how to start solid foods. They were also given fortified baby cereal weekly once their baby was ready. The method of distribution of hygiene kits was streamlined. This was praised by the prison staff. The distribution of breakfast items was changed from monthly to daily when it was discovered that most mothers did not save the items for their children. These items were given by the preschool teachers at the end of class. A new drug inventory system was implemented in the clinic pharmacy to decrease overstock, expired drugs, and overall spending. The clinic staff established a relationship with a local laboratory so that children in need of simple lab tests would not have to be referred to the hospital. Newborn kits containing clothes, swaddling blankets, a towel, diapers, and baby powder were given to each new mom.

Future Plans: In the future, we would like to continue this project and expand the health education classes for the students and their mothers. We have seen a need for education on

GLOBAL PARTNERS (UK)

REPORT OF THE DIRECTORS AND TRUSTEES (continued)

nutrition, general hygiene, and prevention of communicable diseases. Also, many of the mothers are young and separated from their families so they need information on caring for infants. We hope to be able to provide more health classes in addition to our other services to help the women and children live healthier lives upon their release.

Badakhshan

Project Name: Woriss Spring Project

Project Goal/Objective: The village of Woriss in Darwaz, Badakhshan needed clean water. We identified a clean water source and developed a plan to pipe the water to the village, build a reservoir, and distribute the water to the village.

Project Outcome: We capped the spring to protect it and piped the water to the village. We constructed 2 small reservoirs to hold the water for distribution. We piped water to each home and to central locations in the community. We placed taps on each line. We taught 3 men how to maintain and fix any issues going forward.

We did have challenges during the implementation. The local government/community leaders sought to change and expand the scope of the project. We were able to accommodate some of these adjustments, but eventually, we had to have provincial government leadership intervene and give us project completion documents.

Future Plans: At this point, we do not have plans to continue water projects in this community. This project pointed us to making changes in how we identify future projects and how we interact with local communities during project implementation.

Project Name: Yuland Spring Project

Project Goal/Objective: The village of Yuland in Ishkashem, Badakhshan needed clean water. We identified a clean water source and developed a plan to pipe the water to the village, build a reservoir, and distribute the water to the village.

Project Outcome: We capped the spring to protect it and piped the water to the village. We constructed a reservoir to hold the water for distribution. We piped water to each home and to central locations in the community. We placed taps on each line. We taught 3 men how to maintain and fix any issues going forward.

Future Plans: At this point, we do not have plans to continue water projects in this community.

Project Name: Rood Spring Project

Project Goal/Objective: The village of Rood in Ishkashem, Badakhshan needed clean water. We identified a clean water source and developed a plan to pipe the water to the village, build a reservoir, and distribute the water to the village.

Project Outcome: We capped the spring to protect it and piped the water to the village. We constructed a reservoir to hold the water for distribution. We piped water to each home and to central locations in the community. We placed taps on each line. We taught 3 men how to maintain and fix any issues going forward.

GLOBAL PARTNERS (UK) REPORT OF THE DIRECTORS AND TRUSTEES (continued)

Future Plans: At this point, we do not have plans to continue water projects in this community.

Project Name: Rewarej Spring Project

Project Goal/Objective: The village of Rood in Ishkashem, Badakhshan needed clean water. We identified a clean water source and developed a plan to pipe the water to the village, build a reservoir, and distribute the water to the village.

Project Outcome: The village of Rood in Ishkashem, Badakhshan needed clean water. We identified a clean water source and developed a plan to pipe the water to the village, build a reservoir, and distribute the water to the village.

Future Plans: At this point, we do not have plans to continue water projects in this community.

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 2024, 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

Signed by:

Mckenzie Rogers

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M. Rogers
Trustee

Date: 13/9/2024

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 2023 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 2023 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 31, 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.

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.

DocuSigned by:


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

13/9/2024

**Chartered Accountants
Statutory Auditor**

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

GLOBAL PARTNERS (UK)

BALANCE SHEET AS AT 31ST DECEMBER 2023

	<u>Notes</u>	<u>2023</u>	<u>2022</u>	
		\$	\$	\$
<u>FIXED ASSETS</u>				
Tangible assets	5		-	-
<u>CURRENT ASSETS</u>				
Debtors	6	367,613		235,987
Cash at bank and in hand		<u>463,849</u>		<u>85,809</u>
		831,462		321,796
<u>LESS CREDITORS:</u>				
Amounts falling due within one year	8	<u>(106,680)</u>		<u>(40,071)</u>
			<u>724,782</u>	<u>281,725</u>
<u>NET CURRENT ASSETS</u>				
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			<u><u>724,782</u></u>	<u><u>281,725</u></u>
<u>FUNDS OF THE CHARITY</u>				
Unrestricted funds	13	724,782		281,725
Restricted funds	13	<u>-</u>		<u>-</u>
			<u><u>724,782</u></u>	<u><u>281,725</u></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 13/9/2024 2024.

Signed by:

Mckenzie Rogers

AD0AD51FAD9435.....

M. Rogers

Trustee

Registered Company No. 2586205

GLOBAL PARTNERS (UK)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST DECEMBER 2023

INCOME AND EXPENDITURE

	<u>Notes</u>	<u>Unrestricted Funds</u> \$	<u>Restricted Funds</u> \$	<u>Total Funds 2023</u> \$	<u>Total Funds 2022</u> \$
INCOME FROM					
Donations	4	2,779,516	-	2,779,516	2,560,313
TOTAL		<u>2,779,516</u>	<u>-</u>	<u>2,779,516</u>	<u>2,560,313</u>
EXPENDITURE ON					
Charitable activities	9	2,336,459	-	2,336,459	2,622,064
TOTAL RESOURCES EXPENDED		2,336,459	-	2,336,459	2,622,064
NET EXPENDITURE		443,057	-	443,057	(61,751)
TRANSFER BETWEEN FUNDS		-	-	-	-
NET MOVEMENT IN FUNDS		443,057	-	443,057	(61,751)
TOTAL FUNDS BROUGHT FORWARD		<u>281,725</u>	<u>-</u>	<u>281,725</u>	<u>343,476</u>
TOTAL FUNDS CARRIED FORWARD	13	<u><u>724,782</u></u>	<u><u>-</u></u>	<u><u>724,782</u></u>	<u><u>281,725</u></u>

GLOBAL PARTNERS (UK)

STATEMENT OF CASH FLOWS

<u>Statement of Cash Flows</u>	<u>2023</u> \$	<u>2022</u> \$
Net cash used in operating activities	378,040	(140,715)
Net cash used in investing activities		
Purchase of fixed assets	-	-
Change in cash and cash equivalents in the reporting period	378,040	(140,715)
Cash and cash equivalents at the beginning of the reporting period	85,809	226,524
Cash and cash equivalents at the end of the reporting period	463,849	85,809
 <u>Reconciliation of net income/(expenditure) to net cash flow from operating activities</u>		
Net expenditure for the reporting period	443,057	(61,751)
Adjustments for:		
Depreciation charges	-	-
(Increase)/decrease in debtors	(131,626)	(59,966)
(Decrease)/increase in creditors	66,609	(18,998)
Net cash used in operating activities	378,040	(140,715)
 <u>Analysis of cash and cash equivalents</u>		
Cash in hand	463,849	85,809
Total cash and cash equivalents	463,849	85,809

GLOBAL PARTNERS (UK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

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, England, 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 possible vents or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. 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. After making enquiries 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:-

Freehold property	- 2% straight line per annum
Furniture and equipment	- 25% of written down value
Computer equipment	- 33.3% straight line per annum
Motor vehicles	- 25% of written down value

- 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 2023 (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 costs 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 \$1.28 (2022: \$1.21).

GLOBAL PARTNERS (UK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (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>2023</u>	<u>2022</u>
	\$	\$
Donations	<u>2,779,516</u>	<u>2,560,313</u>
	<u>2,779,516</u>	<u>2,560,313</u>

Included within donations is \$Nil (2022: \$Nil) of income relating to restricted projects.

GLOBAL PARTNERS (UK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023

(continued)

5. **TANGIBLE FIXED ASSETS**

	<u>Furniture and Equipment</u>	<u>Total</u>
	\$	\$
Cost		
At 1st January 2023	2,375	2,375
Additions	-	-
	2,375	2,375
At 31st December 2023	2,375	2,375
Depreciation		
At 1st January 2023	2,375	2,375
Provided for year	-	-
	2,375	2,375
At 31st December 2023	2,375	2,375
<u>Net Book Value</u>		
At 31st December 2023	-	-
At 31st December 2022	-	-

6. **DEBTORS**

	<u>2023</u>	<u>2022</u>
	\$	\$
Project expenses in advance	386,984	255,724
Other debtors	823	-
Prepayments	-	457
Provision against cash held in Afghanistan	(20,194)	(20,194)
	367,613	235,987

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

GLOBAL PARTNERS (UK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (continued)

8. CREDITORS AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2023</u>	<u>2022</u>
	\$	\$
Accruals	101,345	34,736
Tax and social security	5,335	5,335
	106,680	40,071

9. TOTAL RESOURCES EXPENDED

	<u>Charitable</u>	<u>Total</u>	<u>Charitable</u>	<u>Total</u>
	<u>Activities</u>	<u>Funds</u>	<u>Activities</u>	<u>Funds</u>
	<u>2023</u>	<u>2023</u>	<u>2022</u>	<u>2022</u>
	\$	\$	\$	\$
Costs directly allocated to activities				
General and hunger relief	851,338	851,338	1,190,095	1,190,095
Strategy development	44,998	44,998	34,307	34,307
Travelling expenses	342,789	342,789	412,378	412,378
Language study	11,630	11,630	-	-
Salaries	218,364	218,364	169,707	169,707
Housing expenses	103,512	103,512	175,678	175,678
Childrens schooling	40,953	40,953	35,654	35,654
Telephone	14,385	14,385	12,126	12,126
Printing, stationery and office expenses	427,234	427,234	297,978	297,978
Staff development expenses	10,503	10,503	8,412	8,412
Security	30,528	30,528	44,880	44,880
Support costs allocated to activities				
Salaries	70,247	70,247	99,283	99,283
Pension contributions	33,534	33,534	19,546	19,546
Housing expenses	46,291	46,291	40,957	40,957
Telephone	870	870	862	862
Printing, stationery and office expenses	38,761	38,761	50,007	50,007
Legal and professional charges	10,000	10,000	-	-
Audit fees	40,522	40,522	30,194	30,194
	2,336,459	2,336,459	2,622,064	2,622,064

Included within General and hunger relief is \$Nil (2022: \$Nil) of expenditure relating to restricted projects.

GLOBAL PARTNERS (UK)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (continued)

10. EMPLOYEES

	<u>2023</u>	<u>2022</u>
	\$	\$
The average monthly number of employees during the year was 3 (2022: 3)		
Staff costs amounted to:-		
Wages and salaries	278,060	253,419
Social security costs	9,384	14,322
Pension costs	1,168	1,249
	288,611	268,990
Directors' emoluments	50,635	111,865

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 \$10,855 (2022: \$25,275) for her role as an administrator within the charity. S. Helms received a salary and benefits totalling \$1,548 (2022: \$56,107) for her role in international operations within the charity. V. Alexanyan received a salary and benefits totalling \$37,856 (2022: \$30,483) 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 \$50,635 (2022: \$111,865),

11. CONTROL

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

12. 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	831,462	-	831,462
Current liabilities	(106,680)	-	(106,680)
Net assets at 31st December 2023	724,782	-	724,782
	<u>General</u>	<u>Restricted</u>	<u>Total</u>
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	\$	\$	\$
Tangible fixed assets	-	-	-
Current assets	321,796	-	321,796
Current liabilities	(40,071)	-	(40,071)
Net assets at 31 December 2022	281,725	-	281,725

GLOBAL PARTNERS (UK)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2023

13. <u>MOVEMENT IN FUNDS</u>	<u>At 1st January 2023</u> \$	<u>Incoming Resources</u> \$	<u>Outgoing Resources</u> \$	<u>Transfers Between Funds</u> \$	<u>At 31st December 2023</u> \$
General funds					
Unrestricted funds	281,725	2,779,516	(2,336,459)	-	724,782
Total General funds	281,725	2,779,516	(2,336,459)	-	724,782
Total funds	281,725	2,779,516	(2,336,459)	-	724,782

	<u>At 1st January 2022</u> \$	<u>Incoming Resources</u> \$	<u>Outgoing Resources</u> \$	<u>Transfers Between Funds</u> \$	<u>At 31st December 2022</u> \$
General funds					
Unrestricted funds	343,476	2,560,313	(2,622,064)	-	281,725
Total General funds	343,476	2,560,313	(2,622,064)	-	281,725
Total funds	343,476	2,560,313	(2,622,064)	-	281,725

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

14. 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>2023</u> \$	<u>2022</u> \$
Due within 1 year	7,199	18,634
Due between 2-5 years	-	-
	<u>7,199</u>	<u>18,634</u>

GLOBAL PARTNERS (UK)

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2023

	<u>2023</u>		<u>2022</u>	
	\$	\$	\$	\$
<u>INCOME</u>				
Charitable donations -				
Benevolent project funds	2,358,073		2,348,554	
General operating funds	421,443		211,759	
	2,779,516		2,560,313	
<u>LESS EXPENSES</u>				
Operating Expenses -				
Salaries	70,247		99,283	
Foreign Income Taxes	33,534		19,546	
Housing expenses	46,291		40,957	
Telephone	870		862	
Printing, stationery and office expenses	38,761		50,007	
Audit fees	40,522		30,194	
Travel	-		37	
	230,225		240,886	
Benevolent Projects Expenses -				
General and hunger relief	851,338		1,190,095	
Strategy development	44,998		34,307	
Travelling expenses	342,789		412,341	
Language study	11,630		-	
	1,250,755		1,636,743	
Benevolent Projects Support Expenses -				
Salaries	218,364		169,707	
Housing expenses	103,512		175,678	
Children's schooling	40,953		35,654	
Telephone	14,385		12,126	
Printing, stationery and office expenses	427,234		297,978	
Staff development expenses	10,503		8,412	
Security costs	30,528		44,880	
Legal and professional charges	10,000		-	
	855,479		744,435	
TOTAL EXPENDITURE		2,336,459		2,622,064
EXCESS OF INCOME OVER EXPENDITURE		443,057		(61,751)