Registered Charity Number: 1173707

FRATERNITY WITHOUT BORDERS UK

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 MARCH 2026

Contents

TRUSTEES' REPORT 3
INDEPENDENT EXAMINER'S REPORT 4
STATEMENT OF FINANCIAL ACTIVITIES 5
BALANCE SHEET 6
NOTES TO THE FINANCIAL STATEMENTS 7

TRUSTEES' REPORT

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2026. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives

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

REFERENCE AND ADMINISTRATIVE INFORMATION

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

Trustees

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

Gilson Guimaraes
Cintia Cassia da Silva
Tiago Lourenco
Rudgerio Rossi Fermo
Silvia Rossi-Fermo
Beatriz Rocha
Cristine Balarine

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

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

GILSON GUIMARAES
Trustee

INDEPENDENT EXAMINER'S REPORT

I report to the Trustees on my examination of the accounts of the charity for the year ended 31 March 2026, which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

.....

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

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2026 £	Total Funds 2025 (Restated) £
Income and endowments from:				
Donations and legacies	2	33,196.22	33,196.22	40,525.43
Investments	3	-	-	123.00
Total		**33,196.22**	**33,196.22**	**40,648.43**
Expenditure on:				
Raising funds	4	12,129.95	12,129.95	3,586.36
Charitable activities	5	33,873.16	33,873.16	23952.38,
Total		**46,003.11**	**46,003.11**	**27,538.74**
Net income/(expenditure)		**(12,806.89)**	**(12,806.89)**	**13,109.69**
Net movement in funds		**(12,806.89)**	**(12,806.89)**	**13,109.69**
Reconciliation of funds:				
Total funds brought forward		17,083.05	17,083.05	3,973.36
Total funds carried forward		**4,276.16**	**4,276.16**	**17,083.05**

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2026

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2026 £	Total Funds 2025 (Restated) £
Current assets				
Cash at bank and in hand	7	**4,276.17**	**4,276.17**	**2,568.98**
Debtors (Gift Aid Due)		**-**	**-**	**16,134.58**
Total current assets		**4,276.17**	**4,276.17**	**18,703.56**
Creditors: amounts falling due within one year	8	**-**	**-**	**1,620.51**
Net current assets/(liabilities)		**4,276.17**	**4,276.17**	**17,083.05**
Total net assets or liabilities		**4,276.17**	**4,276.17**	**17,083.05**
Funds of the Charity				
Unrestricted funds	9	**4,276.17**	**4,276.17**	**17,083.05**
Restricted income funds	9		**-**	**-**
Endowment funds	9		**-**	**-**
Total funds		**4,276.17**	**4,276.17**	**17,083.05**

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

---------- .

GILSON GUIMARAES
Chair
Date: 07 July 2026

NOTES TO THE FINANCIAL STATEMENTS

1.1 Accounting Policies

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

1.2 Basis of preparation

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

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

1.2 Going concern

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

1.4 Income from donations or grants

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

1.5 Income from charitable activities

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

1.6 Expenditure

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

1.7 Prior Period Adjustment

The comparative figures for the year ended 31 March 2025 have been restated to recognize Gift Aid income of £16,134.58 accrued in respect of donations received during that period. This adjustment has been made to correctly align income with the period in which the core donations were recognized, in accordance with the Charities SORP (FRS 102). As a result, the opening unrestricted funds for the current 2026 financial year have been adjusted upward from £948.47 to £17,083.05.

2. Income from Donations and Legacies

Analysis	**Unrestricted funds**	**Total funds 2026**	**Total funds 2025 (Restated)**
	£	**£**	**£**
Donations	33,196.22	33,196.22	24,390.85
Gift Aid Reclaim	-	-	16,134.58
	33,196.22	**33,196.22**	**40,525.43**

3. Income from Investments

Analysis	Unrestricted funds	Total funds 2026	Total funds 2025
	£	£	£
Interest income	-	-	123.00
	-	-	**123.00**

4.EXPENDITURE ON RAISING FUND

	Total funds 2026	Total funds 2025
Analysis	**£**	**£**
IT	346.78	704.28
Support Costs	11,783.17	2,882.08
	12,129.95	**3,586.36**

5. Expenditure on Charitable Activities

	Total funds 2026	Total funds 2025
Analysis	**£**	**£**
Cost of direct charitable Activity	11,940.46	8,750.88
Donations	4,698.00	11,932.32
Advertising and marketing	5,451.53	387.11
Support Costs	11,783.17	2,882.08
	33,873.16	**23,952.39**

6. Support Costs

Analysis	Total funds 2026 £	Total funds 2025 £
Subscriptions	2,888.92	517.19
Entertainment	-	-
Office Supplies	1,862.23	192.29
Accountancy Fees	2,093.46	400.00
Legal Fees	1,508.53	1,600.00
Premises Costs	-	-
Motor and Travel Expenses	12,851.93	2,151.14
Bank charges	364.62	398.19
Staff Welfare	1,230.03	-
Light, Heat & Power	260.00	-
Telephone & Internet	21.36	-
Printing and stationery	294.49	505.35
General Insurance	190.76	-
	23,566.33	**5,764.16**

7.CASH AT BANK AND IN HAND

Analysis	Total funds 2026 £	Total funds 2025 £
Metro Bank	314.17	116.40
PayPal	624.19	514.77
Cash at bank and in hand	3,337.81	1,937.81
	4,276.17	**2,568.99**

8. Creditors: Amounts falling due within one year

	Total funds 2026	Total funds 2025
	£	£
Trade creditors	-	1,620.51
	-	**1,620.51**

9. Charity funds

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

Fund names	Fund balances brought forward	Prior Period Adjustment	Restated Balance	Income	Expenditure
	£	£	£	£	£
Unrestricted funds					
	948.47	16,134.58	17,083.05	33,196.22	(46,003.10)
General Fund	-			-	-
Total	**948.47**	**16,134.58**	**17,083.05**	**33,196.22**	**(46,003.10)**

Fund names	Transfers	Gains and losses	Fund balances carried forward
	£	£	£
Unrestricted funds			
	-	-	4,276.17
General Fund	-	-	
Total	-	-	**4,276.17**

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

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
General Fund	**3973.36**	**40,648.43**	**(27,538.74)**	**-**	**-**	**17,083.05**
Total	**3973.36**	**40,648.43**	**(27,538.74)**	**-**	**-**	**17,083.05**

9.3 Transfers between funds

This Year

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

Last Year

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

Registered Charity Number: 1173707

FRATERNITY WITHOUT BORDERS UK

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 MARCH 2026

Contents

TRUSTEES' REPORT 3
INDEPENDENT EXAMINER'S REPORT 4
STATEMENT OF FINANCIAL ACTIVITIES 5
BALANCE SHEET 6
NOTES TO THE FINANCIAL STATEMENTS 7

TRUSTEES' REPORT

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2026. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives

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

REFERENCE AND ADMINISTRATIVE INFORMATION

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

Trustees

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

Gilson Guimaraes
Cintia Cassia da Silva
Tiago Lourenco
Rudgerio Rossi Fermo
Silvia Rossi-Fermo
Beatriz Rocha
Cristine Balarine

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

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

GILSON GUIMARAES
Trustee

INDEPENDENT EXAMINER'S REPORT

I report to the Trustees on my examination of the accounts of the charity for the year ended 31 March 2026, which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

.....

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

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2026 £	Total Funds 2025 (Restated) £
Income and endowments from:				
Donations and legacies	2	33,196.22	33,196.22	40,525.43
Investments	3	-	-	123.00
Total		**33,196.22**	**33,196.22**	**40,648.43**
Expenditure on:				
Raising funds	4	12,129.95	12,129.95	3,586.36
Charitable activities	5	33,873.16	33,873.16	23952.38,
Total		**46,003.11**	**46,003.11**	**27,538.74**
Net income/(expenditure)		**(12,806.89)**	**(12,806.89)**	**13,109.69**
Net movement in funds		**(12,806.89)**	**(12,806.89)**	**13,109.69**
Reconciliation of funds:				
Total funds brought forward		17,083.05	17,083.05	3,973.36
Total funds carried forward		**4,276.16**	**4,276.16**	**17,083.05**

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2026

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2026 £	Total Funds 2025 (Restated) £
Current assets				
Cash at bank and in hand	7	**4,276.17**	**4,276.17**	**2,568.98**
Debtors (Gift Aid Due)		**-**	**-**	**16,134.58**
Total current assets		**4,276.17**	**4,276.17**	**18,703.56**
Creditors: amounts falling due within one year	8	**-**	**-**	**1,620.51**
Net current assets/(liabilities)		**4,276.17**	**4,276.17**	**17,083.05**
Total net assets or liabilities		**4,276.17**	**4,276.17**	**17,083.05**
Funds of the Charity				
Unrestricted funds	9	**4,276.17**	**4,276.17**	**17,083.05**
Restricted income funds	9		**-**	**-**
Endowment funds	9		**-**	**-**
Total funds		**4,276.17**	**4,276.17**	**17,083.05**

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

---------- .

GILSON GUIMARAES
Chair
Date: 07 July 2026

NOTES TO THE FINANCIAL STATEMENTS

1.1 Accounting Policies

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

1.2 Basis of preparation

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

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

1.2 Going concern

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

1.4 Income from donations or grants

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

1.5 Income from charitable activities

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

1.6 Expenditure

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

1.7 Prior Period Adjustment

The comparative figures for the year ended 31 March 2025 have been restated to recognize Gift Aid income of £16,134.58 accrued in respect of donations received during that period. This adjustment has been made to correctly align income with the period in which the core donations were recognized, in accordance with the Charities SORP (FRS 102). As a result, the opening unrestricted funds for the current 2026 financial year have been adjusted upward from £948.47 to £17,083.05.

2. Income from Donations and Legacies

Analysis	**Unrestricted funds**	**Total funds 2026**	**Total funds 2025 (Restated)**
	£	**£**	**£**
Donations	33,196.22	33,196.22	24,390.85
Gift Aid Reclaim	-	-	16,134.58
	33,196.22	**33,196.22**	**40,525.43**

3. Income from Investments

Analysis	Unrestricted funds	Total funds 2026	Total funds 2025
	£	£	£
Interest income	-	-	123.00
	-	-	**123.00**

4.EXPENDITURE ON RAISING FUND

	Total funds 2026	Total funds 2025
Analysis	**£**	**£**
IT	346.78	704.28
Support Costs	11,783.17	2,882.08
	12,129.95	**3,586.36**

5. Expenditure on Charitable Activities

	Total funds 2026	Total funds 2025
Analysis	**£**	**£**
Cost of direct charitable Activity	11,940.46	8,750.88
Donations	4,698.00	11,932.32
Advertising and marketing	5,451.53	387.11
Support Costs	11,783.17	2,882.08
	33,873.16	**23,952.39**

6. Support Costs

Analysis	Total funds 2026 £	Total funds 2025 £
Subscriptions	2,888.92	517.19
Entertainment	-	-
Office Supplies	1,862.23	192.29
Accountancy Fees	2,093.46	400.00
Legal Fees	1,508.53	1,600.00
Premises Costs	-	-
Motor and Travel Expenses	12,851.93	2,151.14
Bank charges	364.62	398.19
Staff Welfare	1,230.03	-
Light, Heat & Power	260.00	-
Telephone & Internet	21.36	-
Printing and stationery	294.49	505.35
General Insurance	190.76	-
	23,566.33	**5,764.16**

7.CASH AT BANK AND IN HAND

Analysis	Total funds 2026 £	Total funds 2025 £
Metro Bank	314.17	116.40
PayPal	624.19	514.77
Cash at bank and in hand	3,337.81	1,937.81
	4,276.17	**2,568.99**

8. Creditors: Amounts falling due within one year

	Total funds 2026	Total funds 2025
	£	£
Trade creditors	-	1,620.51
	-	**1,620.51**

9. Charity funds

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

Fund names	Fund balances brought forward	Prior Period Adjustment	Restated Balance	Income	Expenditure
	£	£	£	£	£
Unrestricted funds					
	948.47	16,134.58	17,083.05	33,196.22	(46,003.10)
General Fund	-			-	-
Total	**948.47**	**16,134.58**	**17,083.05**	**33,196.22**	**(46,003.10)**

Fund names	Transfers	Gains and losses	Fund balances carried forward
	£	£	£
Unrestricted funds			
	-	-	4,276.17
General Fund	-	-	
Total	-	-	**4,276.17**

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

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
General Fund	**3973.36**	**40,648.43**	**(27,538.74)**	**-**	**-**	**17,083.05**
Total	**3973.36**	**40,648.43**	**(27,538.74)**	**-**	**-**	**17,083.05**

9.3 Transfers between funds

This Year

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

Last Year

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

Registered Charity Number: 1173707

FRATERNITY WITHOUT BORDERS UK

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 MARCH 2026

Contents

TRUSTEES' REPORT 3
INDEPENDENT EXAMINER'S REPORT 4
STATEMENT OF FINANCIAL ACTIVITIES 5
BALANCE SHEET 6
NOTES TO THE FINANCIAL STATEMENTS 7

TRUSTEES' REPORT

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2026. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives

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

REFERENCE AND ADMINISTRATIVE INFORMATION

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

Trustees

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

Gilson Guimaraes
Cintia Cassia da Silva
Tiago Lourenco
Rudgerio Rossi Fermo
Silvia Rossi-Fermo
Beatriz Rocha
Cristine Balarine

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

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

GILSON GUIMARAES
Trustee

INDEPENDENT EXAMINER'S REPORT

I report to the Trustees on my examination of the accounts of the charity for the year ended 31 March 2026, which consists of the statement of financial activities, balance sheet and the related notes

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report to enable a proper understanding of the accounts to be reached.

.....

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

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2026 £	Total Funds 2025 (Restated) £
Income and endowments from:				
Donations and legacies	2	33,196.22	33,196.22	40,525.43
Investments	3	-	-	123.00
Total		**33,196.22**	**33,196.22**	**40,648.43**
Expenditure on:				
Raising funds	4	12,129.95	12,129.95	3,586.36
Charitable activities	5	33,873.16	33,873.16	23952.38,
Total		**46,003.11**	**46,003.11**	**27,538.74**
Net income/(expenditure)		**(12,806.89)**	**(12,806.89)**	**13,109.69**
Net movement in funds		**(12,806.89)**	**(12,806.89)**	**13,109.69**
Reconciliation of funds:				
Total funds brought forward		17,083.05	17,083.05	3,973.36
Total funds carried forward		**4,276.16**	**4,276.16**	**17,083.05**

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2026

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2026 £	Total Funds 2025 (Restated) £
Current assets				
Cash at bank and in hand	7	**4,276.17**	**4,276.17**	**2,568.98**
Debtors (Gift Aid Due)		**-**	**-**	**16,134.58**
Total current assets		**4,276.17**	**4,276.17**	**18,703.56**
Creditors: amounts falling due within one year	8	**-**	**-**	**1,620.51**
Net current assets/(liabilities)		**4,276.17**	**4,276.17**	**17,083.05**
Total net assets or liabilities		**4,276.17**	**4,276.17**	**17,083.05**
Funds of the Charity				
Unrestricted funds	9	**4,276.17**	**4,276.17**	**17,083.05**
Restricted income funds	9		**-**	**-**
Endowment funds	9		**-**	**-**
Total funds		**4,276.17**	**4,276.17**	**17,083.05**

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

---------- .

GILSON GUIMARAES
Chair
Date: 07 July 2026

NOTES TO THE FINANCIAL STATEMENTS

1.1 Accounting Policies

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

1.2 Basis of preparation

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

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

1.2 Going concern

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

1.4 Income from donations or grants

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

1.5 Income from charitable activities

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

1.6 Expenditure

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

1.7 Prior Period Adjustment

The comparative figures for the year ended 31 March 2025 have been restated to recognize Gift Aid income of £16,134.58 accrued in respect of donations received during that period. This adjustment has been made to correctly align income with the period in which the core donations were recognized, in accordance with the Charities SORP (FRS 102). As a result, the opening unrestricted funds for the current 2026 financial year have been adjusted upward from £948.47 to £17,083.05.

2. Income from Donations and Legacies

Analysis	**Unrestricted funds**	**Total funds 2026**	**Total funds 2025 (Restated)**
	£	**£**	**£**
Donations	33,196.22	33,196.22	24,390.85
Gift Aid Reclaim	-	-	16,134.58
	33,196.22	**33,196.22**	**40,525.43**

3. Income from Investments

Analysis	Unrestricted funds	Total funds 2026	Total funds 2025
	£	£	£
Interest income	-	-	123.00
	-	-	**123.00**

4.EXPENDITURE ON RAISING FUND

	Total funds 2026	Total funds 2025
Analysis	**£**	**£**
IT	346.78	704.28
Support Costs	11,783.17	2,882.08
	12,129.95	**3,586.36**

5. Expenditure on Charitable Activities

	Total funds 2026	Total funds 2025
Analysis	**£**	**£**
Cost of direct charitable Activity	11,940.46	8,750.88
Donations	4,698.00	11,932.32
Advertising and marketing	5,451.53	387.11
Support Costs	11,783.17	2,882.08
	33,873.16	**23,952.39**

6. Support Costs

Analysis	Total funds 2026 £	Total funds 2025 £
Subscriptions	2,888.92	517.19
Entertainment	-	-
Office Supplies	1,862.23	192.29
Accountancy Fees	2,093.46	400.00
Legal Fees	1,508.53	1,600.00
Premises Costs	-	-
Motor and Travel Expenses	12,851.93	2,151.14
Bank charges	364.62	398.19
Staff Welfare	1,230.03	-
Light, Heat & Power	260.00	-
Telephone & Internet	21.36	-
Printing and stationery	294.49	505.35
General Insurance	190.76	-
	23,566.33	**5,764.16**

7.CASH AT BANK AND IN HAND

Analysis	Total funds 2026 £	Total funds 2025 £
Metro Bank	314.17	116.40
PayPal	624.19	514.77
Cash at bank and in hand	3,337.81	1,937.81
	4,276.17	**2,568.99**

8. Creditors: Amounts falling due within one year

	Total funds 2026	Total funds 2025
	£	£
Trade creditors	-	1,620.51
	-	**1,620.51**

9. Charity funds

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

Fund names	Fund balances brought forward	Prior Period Adjustment	Restated Balance	Income	Expenditure
	£	£	£	£	£
Unrestricted funds					
	948.47	16,134.58	17,083.05	33,196.22	(46,003.10)
General Fund	-			-	-
Total	**948.47**	**16,134.58**	**17,083.05**	**33,196.22**	**(46,003.10)**

Fund names	Transfers	Gains and losses	Fund balances carried forward
	£	£	£
Unrestricted funds			
	-	-	4,276.17
General Fund	-	-	
Total	-	-	**4,276.17**

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

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
General Fund	**3973.36**	**40,648.43**	**(27,538.74)**	**-**	**-**	**17,083.05**
Total	**3973.36**	**40,648.43**	**(27,538.74)**	**-**	**-**	**17,083.05**

9.3 Transfers between funds

This Year

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

Last Year

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