

**Charity number: SC025640**  
**Company number: SC170889**

**THE GLOBAL CONCERNS TRUST**  
**ANNUAL REPORT & ACCOUNTS**  
**YEAR ENDED 31 MARCH 2021**  
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**THE GLOBAL CONCERNS TRUST  
ANNUAL REPORT  
YEAR ENDED 31 MARCH 2021**

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**LEGAL AND ADMINISTRATIVE INFORMATION**

**Company number** SC170889  
**Registered charity number** SC025640

**Board of trustees**

Mara Menzies  
Richard Firth  
Eileen Henderson  
Zara Christie  
Emma Duncan  
Ian Hay (from 23 January 2021)

**Company Secretary & Legal Advisor**

Daniel Onifade

**Registered office & Principal address**

105 Harrison Road,  
Edinburgh  
EH11 1LT

**Advisors:**

**Bankers**

The Royal Bank of Scotland  
239 St John's Road  
Edinburgh  
EH12 7XA

**Independent examiner**

Ian B Wilson C.A.,  
4A High Street,  
Bonnyrigg  
EH19 2AA

The trustees have pleasure in presenting their Annual Report and Accounts for the year ended 31 March 2021.

### **Compliance with existing law**

The accounts comply with the requirements of the Charities & Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice “Accounting and Reporting by Charities” 2005 and the Companies Act 2006, and are in accordance with the trust’s constitution.

### **Structure & governance**

The Global Concerns Trust was established by trust deed on 24 December 1996, and later incorporated under the Companies Act 2006. The management of the trust is the responsibility of the trustees who are appointed under the terms of the trust deed. Induction of new trustees is conducted at their first meeting. Administration of the trust is undertaken by the trustees. No charge is made for this service, however the Articles of Association allow that reasonable expenses be payable when approved by the Finance Committee.

### **Objectives**

- To carry out small scale development projects in Africa and Asia through partner organisations in selected countries.
- To increase awareness in the UK, particularly in Scotland, of our development work, the challenges we face, and our successes. We aim to encourage participation and discussion.

### **Review of activities**

#### **Overview**

The last year has been a challenging year for many of our partners given the global COVID-19 pandemic. In addition to being able to continue to support our partners in Malawi, India and Kenya, we have been particularly proud of our *Animal Alphabet Challenge* fundraiser, where a group of friends came together, and their children dressed up as an animal of each letter of the alphabet. A short video was produced and a total of £5708.13 was raised. These funds have allowed us to offer additional support to partners during the last year.

#### **Malawi**

##### **Tools and Training for Livelihood in Malawi Project 3**

GCT is at the end of the third year of a four and a half year project (Oct 2018 – March 2023), Tools and Training for Livelihood in Malawi Project 3, supported by The Scottish Government. We have continued to work with our partners MACOHA and KODO to provide vocational training, business skills, solar panels, start-up tools and materials to 41 adults with disabilities in the districts of Ntcheu, Nkhotakota and Salima. Over the last year, we have also sent a shipment of tools, hired a consultant to conduct our monitoring and evaluation in Malawi, conducted staff training in Malawi, produced booklets and short films and conducted a virtual awareness raising event for tool volunteers.

In addition, GCT has sent £2105 to our partners to distribute to graduate trainees affected by a shipping delay during the pandemic, £2000 to KODO to fund the distribution of hand-washing basins, soap and masks to people with disabilities to help prevent the spread of Covid-19 and £200 for a roof repair at KODO.

## **India**

In October 2020, the Children's Creativity Centre (CCC) Bangalore was opened. While schools have been closed, this has been used for the Assisted Learning Programme for children aged between 5 and 14 years. The centre is very popular, with parents recognising that their children have learnt more at the CCC in the last few months than they did in the previous academic year!

GCT continues to pay 50% of the school fees of twenty students supported through the Assisted Learning Programme. Over the next year we will also support activities at the CCC including providing a nutritious snack to 150 children twice a week.

Over the last year, Global Concerns India (GCI) has worked hard distributing food and medication to vulnerable individuals and families. During India's severe second wave of the pandemic, we donated £2340 for GCI to continue to buy and distribute food and medicine to some of the most vulnerable families in the slums.

## **Kenya**

Mbegani Rising in Kwale county, Kenya continues to persevere despite what has been an incredibly challenging year in many ways. Following government curfews and lockdown in early 2020, it became very difficult for the community to travel to the nearby town to buy essentials, so GCT was able to support them by providing funds to buy items at a wholesale price, reducing the cost and eliminating the need for larger numbers of people to travel.

GCT was also able to support a number of young people to attend English literacy classes while the schools were closed. It proved popular and older members of the community also decided to participate, while respecting social distancing regulations.

One of the greatest difficulties is fresh water, particularly during the dry season. The community has a borehole, however it produces saline water which is used for washing, so fresh water is still sourced from water holes and the seasonal river, which presents a problem when the rains are late or fail. In December 2020, GCT funded the pilot of a rainwater harvesting system at the community centre. The success of this will be monitored and we will continue to develop our plan to introduce a rainwater harvesting system to each household in the community.

## **Risk management**

The management committee have conducted their own review of the major risks to which the trust is exposed and of the systems in place to mitigate those risks. Where appropriate, actions required to strengthen the existing systems and procedures have been identified and progress will be monitored. An annual review of the major risks faced by the charity, and the systems and procedures in place to deal with those risks has been undertaken by the trustees.

### **Review of financial position**

#### Restricted funds:

Instalments of grant amounting to £111,629 for Project 3 were received in the year from the Scottish Government for vocational training projects in Malawi.

Grants and related costs amounting to £106,214 were made to Malawi, leaving a balance of £17,578 on the Malawi fund.

#### Unrestricted funds:

Donations and fund raising brought in £8,872.

Expenditure of £14,577 was made and a transfer of £10 made from the Kenya fund leaving an accumulated balance on unrestricted funds of £10,953. This figure includes funds designated by the trustees for India of £2,501.

Further details of the transfers between the various funds is given in notes 8 & 9 to the accounts.

Total funds under management at 31 March 2021 amounted to £28,531.

### **Reserves policy**

The Trust has no policy for accumulating reserves. When funding is received it is normally utilised in the same financial year, and when a surplus does arise this is normally utilised in the following financial year.

### **Trustees' responsibilities**

Charity 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 trust and of the surplus or deficit of the trust for that period.

In preparing the financial statements the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust 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 Trust and enable them to ensure that the financial statements comply with the Charities & Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006. They are also responsible for safeguarding the assets of the trust and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 31 May 2021 and signed on their behalf by Zara Christie.

Trustee

*Zara Christie*

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF THE GLOBAL CONCERNS TRUST**

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 6 to 11.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 44(1)(a) of the Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Date 31 May 2021

.....  
Chartered Accountant

Ian B Wilson C.A.  
4A High Street,  
Bonnyrigg  
EH19 2AA

**THE GLOBAL CONCERNS TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(incorporating INCOME & EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 MARCH 2021**

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		Unrestricted Funds <u>2021</u> £	Restricted Funds <u>2021</u> £	Total Funds <u>2021</u> £	Total Funds <u>2020</u> £
	<u>Notes</u>				
<b>Income from:</b>					
Donations	3	5,655	111,629	117,284	140,917
Other trading activities	4	3,217	-	3,217	2,424
<b>Total income</b>		<u>8,872</u>	<u>111,629</u>	<u>120,501</u>	<u>143,341</u>
<b>Expenditure on:</b>					
Raising funds	5	-	438	438	1,413
Charitable activities	6	14,577	105,776	120,353	131,643
<b>Total expenditure</b>		<u>14,577</u>	<u>106,214</u>	<u>120,791</u>	<u>133,056</u>
<b>Net income/(expenditure)</b>		(5,705)	5,415	(290)	10,285
<b>Transfers between funds</b>		<u>10</u>	<u>(10)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		(5,695)	5,405	(290)	10,285
<b>Reconciliation of funds:</b>					
Total funds brought forward		16,648	12,173	28,821	18,536
<b>Total funds carried forward</b>	10	<u>10,953</u>	<u>17,578</u>	<u>28,531</u>	<u>28,821</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Comparative figures for movements on funds are shown in Notes 8 and 9.

**THE GLOBAL CONCERNS TRUST  
BALANCE SHEET  
31 MARCH 2021**

**Company number: SC170889**

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	<u>Notes</u>	<u>2021</u> £	<u>2020</u> £
<b>Current assets:</b>			
Cash at bank		28,831	29,121
<b>Total current assets</b>		28,831	29,121
<b>Liabilities:</b>			
Creditors : amounts falling due within one year	7	300	300
<b>Net current assets</b>		28,531	28,821
<b>Net assets</b>	10	<u>28,531</u>	<u>28,821</u>
<b>The funds of the charity:</b>			
<u>Restricted income funds</u>			
Malawi	8	17,578	12,163
Kenya	8	0	10
<b>Total restricted income funds</b>		<u>17,578</u>	<u>12,173</u>
<u>Unrestricted income funds</u>			
Designated funds		2,501	6,784
General fund		4,767	3,686
Undesignated project funds		3,685	6,178
<b>Total unrestricted income funds</b>	9	<u>10,953</u>	<u>16,648</u>
<b>Total funds</b>	10	<u>28,531</u>	<u>28,821</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors acknowledge their responsibilities for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of its financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.

The directors acknowledge their responsibilities for ensuring the company keeps accounting records which comply with section 386 of the Companies Act 2006.

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The accounts were approved by the trustees on 31 May 2021 and signed on their behalf by  
Zara Christie.

*Zara Christie*

Trustee

**1. ACCOUNTING POLICIES**

**(a) Basis of preparation**

The accounts are prepared under the historical cost convention and comply with applicable United Kingdom accounting standards, the Statement of Recommended Practice FRS102 SORP, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Charities & Trustee Investment (Scotland) Act 2005 and the Companies Act 2006.

**(b) Incoming Resources**

Income from grants is credited to the Statement of Financial Activities in the year to which they relate.

Other voluntary income is accounted for when its receipt is probable.

**(c) Expenditure allocation**

Where possible expenditure is classified under the principal categories of charitable and governance. Charitable activities include grants, donations and support costs. Governance costs consist of examination fees and other costs concerned with governance. Where costs cannot be directly attributed, the allocation is done on an equitable basis.

**(d) VAT**

The charity is not registered for VAT and accordingly expenditure includes irrecoverable VAT where applicable.

**(e) Liabilities are recognised on the basis of goods or services invoiced to the charity within the financial year. Invoices relating to the financial year which are received or paid after that date are accrued.**

**(f) Funds held by the charity are either:**

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Within this category designated funds may be set up at the discretion of the trustees. These are unrestricted funds which the trustees earmark for specific projects.

- Restricted funds - these are funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**2. EMPLOYEES AND TRUSTEES' EXPENSES**

The Trust has no paid employees.

One trustee, Emma Duncan, provided services in overseeing the development work of the Trust. The total paid to her in the year, as allowed by the Articles of Association and approved by the Finance Committee, was £17,126 (2020 - £19,263).

Expenses were reimbursed to 5 trustees for various costs paid by them to third parties. The total for the year was £3,002 (2020 - £3,123).

3 VOLUNTARY INCOME

	<u>Unrestricted</u> <u>Funds</u> <u>2021</u> £	<u>Restricted</u> <u>Funds</u> <u>2021</u> £	<u>Total Funds</u> <u>2021</u> £	<u>Total Funds</u> <u>2020</u> £
Grants received :				
Scottish Government Malawi Project 3	-	111,629	111,629	139,763
Donations	5,655	-	5,655	1,154
Gift aid tax recovered	-	-	-	-
	<u>5,655</u>	<u>111,629</u>	<u>117,284</u>	<u>140,917</u>

4 ACTIVITIES FOR RAISING FUNDS

	<u>Unrestricted</u> <u>Funds</u> <u>2021</u> £	<u>Restricted</u> <u>Funds</u> <u>2021</u> £	<u>Total Funds</u> <u>2021</u> £	<u>Total Funds</u> <u>2020</u> £
Events income	-	-	-	2,409
Other fundraising	3,217	-	3,217	15
	<u>3,217</u>	<u>-</u>	<u>3,217</u>	<u>2,424</u>

5 EXPENDITURE ON RAISING FUNDS

	<u>Unrestricted</u> <u>Funds</u> <u>2021</u> £	<u>Restricted</u> <u>Funds</u> <u>2021</u> £	<u>Total Funds</u> <u>2021</u> £	<u>Total Funds</u> <u>2020</u> £
Publicity	-	438	438	1,413

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	<u>Unrestricted</u> <u>Funds</u> <u>2021</u> £	<u>Restricted</u> <u>Funds</u> <u>2021</u> £	<u>Total Funds</u> <u>2021</u> £	<u>Total Funds</u> <u>2020</u> £
Project grants	4,305	77,446	81,751	98,434
Tools	-	-	-	-
Shipping costs	-	3,669	3,669	1,950
Development worker	-	19,214	19,214	19,263
Evaluation trips	-	-	-	4,959
Sundry - Malawi	-	1,961	1,961	4,995
Sundry - Kenya	2,924	-	2,924	504
Sundry - India	5,817	-	-	-
	<u>13,046</u>	<u>102,290</u>	<u>109,519</u>	<u>130,105</u>
Support costs	1,218	3,486	4,704	1,190
Governance costs	313	-	313	348
	<u>14,577</u>	<u>105,776</u>	<u>114,536</u>	<u>131,643</u>

Project grants were made to:	<u>2021</u>	<u>2020</u>
<u>in Malawi</u>	£	£
Malawi Council for the Handicapped	51,952	64,633
Kuthandiza Osayenda Disability Outreach (Malawi)	29,799	33,801
	<u>81,751</u>	<u>98,434</u>
in Kenya	2,924	808
in India	5,817	-
	<u>90,492</u>	<u>99,242</u>

7 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2021</u>	<u>2020</u>
	£	£
Accruals	<u>300</u>	<u>300</u>

8 RESTRICTED INCOME FUNDS

Malawi Fund

The Malawi Fund has been established to provide support for local projects operating in Malawi.

	Project 2 <u>2021</u>	Project 2 <u>2020</u>	Project 3 <u>2021</u>	Project 3 <u>2020</u>
	£	£	£	£
Balance brought forward	106	106	12,057	2,915
Received in year	-	-	111,629	139,763
Expenditure in year	-	-	(106,214)	(130,851)
Transfer from unrestricted Event Fund	-	-	-	230
Balance carried forward	<u>106</u>	<u>106</u>	<u>17,472</u>	<u>12,057</u>

Kenya Fund

The Kenya Fund has been established to provide support for local projects operating in Kenya.

	<u>2021</u>	<u>2020</u>
	£	£
Balance brought forward	10	514.00
Received in year	-	-
Expenditure in year	-	(504)
Transfer to designated Kenya fund	(10)	-
Balance carried forward	<u>-</u>	<u>10</u>

9 UNRESTRICTED INCOME FUNDS

Designated funds:

	Designated funds Malawi	Designated funds India	Designated funds Kenya	Total <u>2021</u>	Total <u>2020</u>
	£	£	£	£	£
Balance brought forward	2,890	3,354	540	6,784	5,572
Received in year	-	764	-	764	20
Expenditure in year	(5,305)	(5,817)	(2,924)	(14,046)	(808)
Transfer from unrestricted Project Fund	2,415	4,200	2,374	8,989	2,000
Transfer from restricted Kenya Fund	-	-	10	10	-
Balance carried forward	<u>-</u>	<u>2,501</u>	<u>-</u>	<u>2,501</u>	<u>6,784</u>

Undesignated funds:

	General fund	Undesignated project funds	Undesignated event funds	Total <u>2021</u>	Total <u>2020</u>
	£	£	£	£	£
Balance brought forward	3,686	6,178	-	9,864	9,429
Received in year	3,458	4,650	-	8,108	3,558
Expenditure in year	(531)	-	-	(531)	(893)
Transfer to Kenya Fund	-	(2,374)	-	(2,374)	-
Transfer to India Fund	-	(4,200)	-	(4,200)	(2,000)
Transfer to Malawi Fund	-	(2,415)	-	(2,415)	-
Transfer to Project Fund	(1,846)	1,846	-	-	-
Transfer to restricted Malawi Fund	-	-	-	-	(230)
Balance carried forward	<u>4,767</u>	<u>3,685</u>	<u>-</u>	<u>8,452</u>	<u>9,864</u>

10 ANALYSIS OF NET ASSETS

	Restricted funds	Unrestricted General fund	Unrestricted Designated funds	Undesignated project funds	Total funds
	£	£	£	£	£
Current assets	17,578	5,067	2,501	3,685	28,831
Creditors	-	(300)	-	-	(300)
	<u>17,578</u>	<u>4,767</u>	<u>2,501</u>	<u>3,685</u>	<u>28,531</u>