

engineers without borders uk

Company Number: 04856607

Charity Number: 1101849

Scottish Charity Number: SC043537

ENGINEERS WITHOUT BORDERS UK

**REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH
2014**

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Engineers Without Borders UK
Report & Financial Statements for the Twelve Month Period Ended 31st March 2014

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Engineers Without Borders UK
Report & Financial Statements for the Twelve Month Period Ended 31st March 2014

Reference and Administrative Information

Charity name: Engineers Without Borders UK
Other names used: Engineers Without Borders, EWB-UK, EWB
Charity registration number: 1101849
Scottish Charity registration number: SC043537
Company registration number: 04856607
Principal address: 1 Great George Street, London SW1P 3AA

Trustees

Richa Bhuttar
Sarah Bowden, appointed 1 August 2013
Alex Buckman, appointed 29 September 2013
Rachel Haynes
Peter Hansford (Chair)
Sacha Grodzinski (Secretary)
Martin McCann
Conor McGlacken, appointed 29 September 2013
Dr Elizabeth Miles
Tom Newby, appointed 29 September 2013
Dr Priti Parikh
Matthew Rees (Treasurer)
Prof. Nick Tyler

Others who served as trustees during the period of this report

Adam Harvey-Cook, resigned 29 September 2013
Stephen Jones, resigned 29 September 2013
Roger Morton, resigned 29 September 2013

Senior Management Team

Andrew Lamb, Chief Executive, resigned 30 August 2013
Jonny Gutteridge, Chief Executive, resigned July 2014
Doug Harper, Chief Executive, appointed August 2014
Kornelia Korzec, Head of Engagement, resigned September 2014
Jennifer Byram, Head of International Partnerships

Auditors

Mazars LLP
Clifton Down House, Beaufort Buildings, Clifton, Bristol, BS8 4AN

Solicitors

Bates Wells & Braithwaite
2-6 Cannon Street, London EC4M 6YH

Bank

The Co-operative Bank
75 Burleigh Street, Cambridge CB1 1DF

Registered Office

1 Great George Street, London SW1P 3AA

Trustees Report

Structure, Governance & Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 5 August 2003 and registered as a charity on 30 January 2004, and registered as a Scottish charity on 6 November 2012. The 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. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of the Board of Trustees

The Directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association half of the members of the Board of Trustees are elected to serve a term of one to three years at the Annual General Meeting, while half are appointed by the elected trustees to serve for a period of up to three years, subject to approval by the voting members at the Annual General Meeting. Both types of Trustee must be re-elected or re-appointed at the Annual General Meeting after their term is complete.

In an effort to maintain a broad skill mix on the Board, the Chair works with the rest of the Board of Trustees to identify areas of weakness on the board and in the event of particular skills being lost due to retirements, individuals are approached and may be appointed to the Board of Trustees subject to approval by the membership. New Trustees attend an induction and training meeting organised by the Chief Executive or Chair of the Trustees.

Organisational Structure

Engineers Without Borders UK has a Board of Trustees of up to, but no more than, 14 members, who meet four times per annum and are responsible for the strategic direction and policies of the charity. The charity is managed by a team of full, and part time staff members as well as student and professional volunteers. A number of these staff and volunteers, referred to as the 'National Executive', meet regularly to discuss the operational leadership of the charity and make decisions in that regard; they have the sincere gratitude of the board.

Day-to-day responsibility for the implementation of Engineers Without Borders' programmes rests with the Chief Executive and the National Executive. Together, they are responsible for ensuring that the charity delivers EWB-UK's activities in line with strategy and policies specified by the trustees. The Chief Executive and National Executive manage teams of volunteers based around the UK, often drawn from university societies affiliated to EWB-UK as well as regional Professional Network groups.

During the year in review, EWB-UK had 7.75 full time equivalent salaried positions. All other positions within the charity are held by volunteers. These volunteers are either students or professionals who take on the role in addition to their studies or work. The contribution of volunteer time is very large, amounting to thousands of hours from an estimated 300 volunteers working for us across the UK and internationally.

Affiliated Organisations and Member Groups

Engineers Without Borders UK is currently affiliated to university student societies at the following UK universities, linked through an affiliation agreement which allows the student societies to represent EWB-UK and carry out fundraising and other activities on its behalf:

Aston	Coventry	Newcastle
Bath	Cranfield	Nottingham
Belfast	Dundee	Plymouth
Birmingham	Durham	Queen Mary London
Birmingham City	Exeter	Sheffield
Bristol	Imperial College London	Strathclyde
Brunel	Leeds	Swansea
Cambridge	Liverpool	University College London
Cardiff	Loughborough	University of the West of England
City (London)	Manchester	Warwick

These societies are separate organisations and are all governed by the rules and regulations of their respective students' unions, but exist to further the objects of Engineers Without Borders UK. The list of affiliated societies changes from time to time as new ones are formed and others become inactive as their leaders move on from their studies.

In addition to the university student societies our professional network consists of twelve regional hubs, where members regularly meet and arrange activities:

Bath and Bristol	Cardiff	Manchester
Birmingham	Derby	Newcastle
Brighton	Glasgow/Edinburgh	Nottingham
Cambridge	London	Sheffield

There are also EWB branches at the following companies, comprised of employees interested in our work;

ARUP
Bechtel

Risk Management

The Board of Trustees regularly review a risk register which is used to highlight, monitor and mitigate risks to the organisation. The Chair owns this document but delegates responsibility for maintaining it to the Chief Executive. When serious risks are highlighted they are either dealt with using the charity's existing structure, or a 'task force' is established research best practice and recommend actions to mitigate the risk.

From time to time the Board of Trustees establishes smaller groups to focus on specific issues in more depth. These groups consist of Trustees, members of the National Executive and external advisors, where deemed helpful.

If the issue can be resolved within a finite period then a task force is established to research best practice and take action.

If the issue is an on-going matter then a 'Board Committee' is established. During the year under review three board committees operated:

- A finance committee to monitor and advise on the organisation's financial management;
- A fundraising committee to monitor and support fundraising activities; and
- A security committee to monitor and advise on the security of volunteers and staff undertaking overseas travel.

Procedures are in place to ensure compliance with health and safety for volunteers undertaking work on behalf of EWB-UK or attending EWB-UK events. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Objectives and Activities

Engineers Without Borders UK's vision is a world where everyone has access to the engineering they need for a life free from poverty. Many people in our world face severe challenges even just to live, and we see that access to engineering, engineers and engineering know-how can help them overcome many of these challenges. We want to see a world without poverty and without barriers to human development – where everyone can meet their basic needs, can live in dignity, can realise their potential, can create and can flourish.

In 2012 EWB-UK adopted a five-year strategy based around a commitment to create impact in four dimensions of change: Technology, Education, Opportunity and Leadership. The strategy also introduced the concept of 'massive small change', a philosophy about ensuring that organised, small, people-sized change is the best way to bring about the massive change required to tackle global development challenges affecting billions of people.

During the year ended 31st March 2014, EWB-UK's charitable activity areas were:

- Placements: skilled student and graduate volunteer placements with international development organisations;
- Member-led partnerships: enabling affiliated member-groups to develop working partnerships with international development organisations;
- Research: supporting university-based research associated with appropriate technologies and access to technology by people affected by poverty;
- Training: practical training courses and events for technology students and professionals;
- Academic support: university-level education support, including growing the 'EWB Challenge' programme for undergraduates and developing a network to support academics;
- Innovation: establishing a pathway of support for innovators in technology for development and developing design competitions;
- Learning: A range of programmes centred around the ambition to educate engineers and others about international development and the role that engineering can play within it; and

- International education: supporting short field courses for UK and overseas engineers.

Volunteers do much of the work of the organisation and it remains our aim to be a volunteer organisation with a small number of staff in support and leadership roles. Student volunteers are key to our development and we expect to retain our focus on working with students while developing the potential for engineers and technology professionals to volunteer for EWB in addition to their professional employment.

Achievements and Performance

We recruited, trained and supported 27 volunteers in placements with international development organisations in Uganda, Rwanda, Kenya, Tanzania, Cameroon, Nepal, Bangladesh, Laos, Philippines, Malaysia, Borneo and Mexico. Volunteers worked with our partners on a wide range of technologies and projects, from improved sanitation through sustainable energy to IT systems on 3, 6 and 12 month placements.

EWB-UK branches continued to expand the number of events that they offer and during the year end 31st March 2014 an incredible 139 events were designed, organised and delivered by our branches. These events reached more than 2,200 participants. The Massive Small Change conference, held in June 2013, was delivered to approximately 200 professional engineers and will continue in future years.

Eighteen development organisations were involved in proposing research projects, working with a similar number of academic institutions. We once again organised a research and education conference bringing together over 100 EWB members and researchers to share and discuss the results of their work.

The EWB Challenge continues to cement its place as one of our flagship programmes and during the year were used by 19 universities to educate 2,800 students about real life engineering problems faced in the developing world.

We enabled 14 members to participate in an International Training Course with our partner, the Centre for Science and Environment in Mexico, including 6 EWB Challenge winners from Durham University (winners of 2013 Challenge) and Coventry University (winners of 2012 Challenge).

The Outreach Programme continues to be popular and this year workshops about engineering and international development were delivered by Student and Professional branches to more than 4,500 participants across the UK, mainly at schools and festivals. A number of workshops were re-launched with more professional materials including 'Power for the World', which was supported by an EU grant.

We enabled 9 Member-Led Partnership Teams (a total of 38 volunteers) from EWB University Branches across the UK to develop and participate in international development work in partnership with organisations in Ghana, Cameroon, Tanzania, Kenya, Malawi, Philippines, Ecuador, Peru and Brazil. EWB-UK members worked with partners on projects including water supply, renewable energy, secondary education and food security.

Financial Review

We raised a total income of £570,977 (2013; £535,233) including gifts in kind worth £88,948 (2013; £104,463). 75% of this income was in unrestricted funds, an increase from 67% in 2013. The increase in donations, from £29,394 in 2013 to £100,745 in 2014, is largely attributable to a legacy donation of £50,000 from Sir Joseph Albert Pope. There was a substantial decrease in the amount donated in the form of sponsorship to £191,561 (2013; £236,853).

Our expenditure for the year was £511,853 (2013; £531,435), including the value of gifts in kind. We had a significant decrease in fundraising costs to £2,472 (2013; £32,679). The proportion of our expenditure to further our charitable purposes increased to 95% (2013: 92%). There were decreases in expenditure across most programme areas, notably Placements, which fell to £132,770 (2013; £236,800) but increases in most Community Areas, particularly Engagement which increase to £50,233 (2013; nil). Expenditure on governance remained largely the same at £10,482 (2013; £10,409).

Reserves

Our reserves policy was reviewed by the board and remained at £10,000 unrestricted funds and at least two month's fixed costs (estimated at £15,000), totalling £25,000. This amount is believed to be sufficient to cover the costs of any emergency situations arising as a result of our placement activities as well as unexpected costs arising from employment.

The board have been closely monitoring the unrestricted funds balance, including regular review of forecasts going forward. Unrestricted funds comprise 75% of income during the year in question (2013; 67%) but remain a priority for improvement in 2015.

Going concern

EWB-UK regularly reviews its financial position and cash flow forecasts. The Board of Trustees is of the opinion that EWB-UK has adequate resources to continue for the foreseeable future.

Statement of Public Benefit

When reviewing our activities the Trustees have regard to the Charity Commission guidance on public benefit. The Trustees always ensure that the activities undertaken are in line with the charitable objects and aims of EWB-UK, and in doing so are satisfied that EWB-UK's activities meet the requirements on demonstrating public benefit.

Plans for Future Periods

Work is currently ongoing to shape the organisation to be better able to deliver programmes in support of its core vision. This must be coupled with a renewed application to fundraising and considerable efforts to diversify the sources of funding on which we rely.

Working in partnership remains fundamental to our approach and we aim to build on our existing relationships whilst also seeking new ones. We recognise that long standing relationships are better able to withstand the challenges faced when working in the developing world whilst also providing a more meaningful return to local communities. Accordingly we will look to develop our partnership relationships with this in mind.

We will continue to implement our five-year strategy, with particular emphasis on working with others in the UK to develop new engineers as global engineers. Our learning and international programmes will be our focus. We anticipate that what is required in the foreseeable future is a period of consolidation so that we can make a considered decision on where best to commit resources for future expansion. During this period we will also seek to build solid foundations by increasing our reserves and improving business processes.

EWB-UK continues to be an active member of EWB International, which enables us to have greater influence on the direction that this organisation will take. We hope that our membership will also improve our ability to collaborate with Engineers Without Borders organisations from around the world and lead to further programme alliances such as the EWB Challenge.

Appointment of Auditors

EWB-UK have appointed Mazars LLP to complete a statutory audit of our annual report and accounts for the year ended 31 March 2014, in line with the requirements of the Charities Act 2006.

Responsibilities of the Trustees

The trustees (who are also directors of EWB-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).

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 the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement Of Recommended Practice;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Investment (Scotland) Act 2005 and the Charity Accounts Regulations 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.

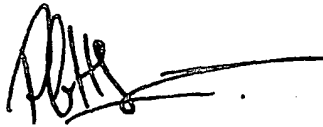
In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- they have taken all steps that they ought to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In preparing this report, the trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

Approved by the Board of Trustees on 15 Dec 2014 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'PHS', followed by a long horizontal line extending to the right.

Peter Hansford
Chairman

Independent auditor's report to the members of Engineers Without Borders UK

We have audited the financial statements of Engineers Without Borders UK for the year ended 31 March 2014 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement set out on page 9, 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.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors. This report is made solely to the charity'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 charity'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 anyone other than the charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.

Scope of the audit of the financial statements

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

Opinion on the financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2014 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.

Opinion on the other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

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 take advantage of the small companies exemption in preparing the Trustees' Report.



Richard Bott (Senior Statutory Auditor)

for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor
Clifton Down House
Beaufort Buildings
Clifton
Bristol
BS8 4AN

Date:

16/11/14

Statement of Financial Activities for the year ended 31 March 2014

(incorporating an income and expenditure account)

	Notes	Unrestricted funds:		Restricted funds	Total 2014	Total 2013
		General Funds £	Designated Funds £	£	£	£
Incoming resources from generated funds:						
Voluntary income	3	389,419	0	134,181	523,600	491,650
Activities for generating funds		474	0	0	474	1,150
Investment income		242	0	0	242	288
Incoming resources from charitable activities		35,386	0	11,275	46,661	42,145
Total incoming resources		425,521	0	145,456	570,977	535,233
Costs of generating funds:						
Charitable activities	4	355,125	22,249	111,158	488,532	486,869
Costs of generating voluntary income	4	12,788	0	51	12,839	34,157
Governance costs	4	10,336	0	146	10,482	10,409
Total resources expended		378,249	22,249	111,355	511,853	531,435
Net incoming / (outgoing) resources		47,272	(22,249)	34,101	59,124	3,798
Funds brought forward	7	5,363	27,000	68,854	101,217	97,419
Transfer between funds	7	12,052	(4,751)	(7,301)	0	0
Funds carried forward	7,8	64,687	0	95,654	160,341	101,217

Continuing operations

All incoming resources and resources expended derive from continuing activities.

Total recognised gains and losses

The statement of financial activities includes all gains and losses recognised during the year.

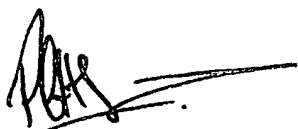
The notes on pages 15 to 24 form part of these financial statements.

Company Number: 04856607

Balance Sheet as at 31 March 2014

	Notes	2014 £	2013 £
Current assets:			
Debtors	5	53,727	22,525
Cash at bank and in hand		116,507	103,310
Total current assets		170,234	125,835
Creditors: Amounts falling due within one year	6	(9,893)	(24,618)
Total net assets		160,341	101,217
Funds:			
General	8	64,687	5,363
Designated	7	0	27,000
Total unrestricted funds		64,687	32,363
Restricted funds	7	95,654	68,854
Total funds		160,341	101,217

On behalf of the trustees:



Peter Hansford
Chairman



Matthew Rees
Treasurer

Approved and authorised for issue by the Board 15 Dec 2014.

Notes to the Financial Statements for the year to 31st March 2014

1. Accounting policies

Basis of Preparation

The financial statements have been prepared in accordance with applicable United Kingdom accounting standards, with the applicable requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP), issued in March 2005, the Companies Act 2006, the Charities Accounts (Scotland) regulations 2006 and Charities and Trustee Investment (Scotland) Act 2005, and under the historical cost accounting rules.

The financial statements are drawn up on the going concern basis which assumes EWB-UK will continue for the foreseeable future. The Board have given due consideration to the working capital and cash flow requirements of EWB-UK. The Board consider EWB-UK's current and forecast cash resources to be sufficient to cover the working capital requirements of the charity for at least 12 months.

As permitted by Section 408 of the Companies Act 2006 and paragraph 397 of SORP 2005, a separate income and expenditure account dealing with the results of the charitable company only has not been presented.

Cash Flow Statement

EWB-UK qualifies as a small entity, exempting it from preparing a cash flow statement under Financial Reporting Statement Number 1 (revised) – 'Cash Flow Statements'.

Incoming resources

All incoming resources are included in the consolidated SOFA when the charity is legally entitled to them, receipt is virtually certain and the amount can be measured with sufficient reliability.

Grants receivable

Grants are credited to the SOFA when receivable. Incoming resources are only deferred where there are time constraints imposed by the donor or if the funding is performance related. Where entitlement to grants receivable is dependent upon fulfilment of conditions within the charity's control, the incoming resources are recognised when there is sufficient evidence that conditions will be met.

Grants supporting the core activities of the charity and with no specific restrictions placed upon their use are included within voluntary income. Grants that have specific restrictions placed upon their use are included within incoming resources from charitable activities.

Voluntary income

Donations are recognised in the period in which they are received.

Restricted income

Income received that has specific restrictions placed upon its use is credited to restricted income within the SOFA on a receivable basis. Unspent balances are carried forward within the relevant restricted fund.

Gifts in kind

Goods, facilities and services donated for the charity's use, where the benefit is quantifiable and the goods or services would otherwise have had to be purchased, are recognised in the financial statements, as both income and expenditure, at a reasonable estimate of their value in the period in which they are donated.

Fundraising events

Fundraising events income is included in voluntary income as the funds received are by nature donations rather than funds paid to gain a benefit. Event income to which EWB-UK has a legal entitlement and that is being held by a third party agent is recognised on a receivable basis.

Resources Expended

Resources expended are recognised in the period in which they are incurred on an accruals basis. Resources expended include attributable VAT which cannot be recovered.

Costs of charitable activities include direct expenditure incurred through grants to volunteers and operational activities together with associated support costs.

The costs of generating funds relate to the costs incurred by the charitable company in raising funds for the charitable work.

Governance Costs

Governance costs are those associated with the governance arrangements relating to the strategic operations of the charity as opposed to those costs associated with general running of the charity, fundraising or charitable activity. These governance costs include external audit costs and trustee expenses.

Support Costs

Support costs include the central functions. They are recognised on an accruals basis and have been allocated to fundraising, charitable activities and governance on a basis consistent with the use of the resources.

Donated Services

The charity receives benefits in the form of donated services. These are recognised in the accounts at market value or the value at which the trustees believe the services would cost should they have to purchase these.

Fund Accounting

Unrestricted funds are the funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in note 7c.

Restricted funds are used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of management and support costs where appropriate. Negative balances are only carried forward where the Trustees are confident of future cash flows for that fund.

Transfers

Transfers to and from restricted funds are only completed if the donor has approved this transfer, and transfers to and from designated funds are subject to trustee approval.

Foreign Currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All bank accounts are held in pound sterling.

Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity is not registered for VAT, and VAT is accrued on expenditure items where payable.

2. Turnover

Activities for generating funds comprise receipts from sale of EWB-UK merchandise.

Incoming resources from charitable activities comprises participant contributions to the cost of training courses run by EWB-UK.

3. Voluntary income

	Unrestricted Funds:		Restricted	Total	Total
	General	Designated	funds	2014	2013
	funds	funds	funds		
	£	£	£	£	£
Branch Fundraising	2,099	0	2,363	4,462	2,458
Donations	98,930	0	1,815	100,745	29,394
Events	3,465	0	0	3,465	263
Grants	48,110	0	86,309	134,419	118,219
Sponsorship	147,867	0	43,694	191,561	236,853
Gift in kind income	88,948	0	0	88,948	104,463
Voluntary Income	389,419	0	134,181	523,600	491,650

4. Expenditure

4a. Total expenditure

	Direct Costs £	Support Costs £	Total 2014 £	Total 2013 £
Charitable Expenditure:				
<u>Program Areas</u>				
Bursaries	0	0	0	11,159
Challenge	57,839	22,675	80,514	47,228
Education	95	37	132	41,740
Outreach	12,993	5,094	18,087	8,439
Placements	95,378	37,392	132,770	236,800
Research	6,996	2,743	9,739	54,084
Training	6,397	2,508	8,905	46,893
Innovation	10,395	4,075	14,470	0
International Partnerships	77,982	30,572	108,554	0
<u>Community Areas</u>				
Branch Support	2,486	975	3,461	2,857
Professional Network	0	0	0	853
Communities of Practice	49	19	68	8,715
Communications	1,537	603	2,140	1,728
Membership	6,459	2,532	8,991	8,146
National Conference	14,111	5,532	19,643	28,227
Engagement	36,086	14,147	50,233	0
Learning	14,186	5,561	19,747	0
Academic Network	7,958	3,120	11,078	0
Costs of Generating Voluntary Income:				
Fundraising	1,776	695	2,471	32,679
Press and Publications	7,448	2,920	10,368	1,478
Governance	7,530	2,952	10,482	10,409
Total	367,701	144,152	511,853	531,435

4b. Audit Fee

Governance costs include the audit fee of £5,100 (2013; £4,800)

4c. Support Costs

	Total 2014	Total 2013
Finance	18,471	15,724
IT and Website	69,473	80,221
Facilities	19,180	27,533
CEO	37,028	41,343
	144,152	164,821

4d. In Kind Expenditure

Included within support costs is the following expenditure that has been recognised in line with our gifts in kind accounting policy.

	Total 2014 £	Total 2013 £
CEO	0	550
Communications	1,537	940
Facilities	5,293	19,888
Fundraising	300	0
Governance	1100	220
IT	67,218	72,107
Membership	6,000	0
National Conference	0	6,500
Placements	0	1,560
Publications	5,000	0
Research	2,500	2,500
Training	0	198
Total	88,948	104,463

5. Debtors

	Total 2014 £	Total 2013 £
Trade debtors	53,727	17,554
Other debtors	0	4,950
Accrued income	0	21
Total	53,727	22,525

6. Creditors – amounts falling due within one year

	Total 2014 £	Total 2013 £
Trade creditors	4,793	9,928
Taxation and social security	0	5,001
Other creditors	0	4,327
Accruals	5,100	5,362
Total	9,893	24,618

Engineers Without Borders UK
Report & Financial Statements for the Twelve Month Period Ended 31st March 2014

7. Funds

7a. Non-branch restricted funds

Fund	Funds as at 1 April 2013	Income	Expenditure	Transfers	Funds as at 31 March 2014
Alcoa Fund	0	24,339	(550)	0	23,789
Black & Veatch	0	14,500	(14,500)	0	0
Challenge Activities	7,778	9,920	(6,373)	(11,675)	(350)
Challenge Competition	26,700	14,240	(7,396)	(33,544)	0
Challenge Sponsor	0	0	0	45,218	45,218
Challenge Staff	13,885	0	0	(13,885)	0
CSE Summer School	0	5,775	(5,250)	0	525
Eco-House PhD	(1,895)	11,190	(11,190)	1,895	0
GDEE Conference	3,453	0	(4,172)	0	(719)
GDEE EuropeAid	(327)	20,348	(13,257)	0	6,764
HEDON	0	9,000	(6,600)	0	2,400
ICE Toolkit	966	0	0	0	966
IEEE Foundation EWB Challenge	4,700	7,641	(7,348)	0	4,993
Make the Link	(4,104)	14,268	(12,314)	0	(2,150)
Mexico 2014	0	4,250	0	0	4,250
MSABI Summer School	0	3,000	(2,750)	(250)	0
Practical Action	0	4,200	(2,310)	0	1,890
REDR Future Relief Workers Scheme	3,793	0	(4,996)	1,203	0
Renishaw	6,000	0	(4,376)	0	1,624
Vodafone Foundation	2,750	0	(2,750)	0	0
Water For People	7,749	0	(1,696)	0	6,053
Total non-branch restricted funds	71,448	142,671	(107,828)	(11,038)	95,253

Each fund relates to an ongoing project for which income has been specifically received for.

Fund transfers are made to unrestricted funds to transfer remaining fund balances on completed projects.

7b. Branch restricted funds

This category of funds refers to funds raised by EWB-UK affiliated student societies, "branches", to pay for EWB-UK charitable activities led by volunteers from those branches.

Fund	Funds as at 1 April 2013	Income	Expenditure	Transfers	Funds as at 31 March 2014
EWB Cambridge Cameroon Project	(1,343)	0	0	1,343	0
EWB Cambridge Ecohouse Project	1,238	0	(838)	0	400
EWB Edinburgh Ghana Project	(1,671)	105	0	1,566	0
EWB Edinburgh Malawi Project	(819)	0	0	819	0
EWB UCL Kenya	1	0	0	0	1
EWB Warwick Tanzania Partnership	0	2,680	(2,689)	9	0
Total non-branch restricted funds	(2,594)	2,785	(3,527)	3,737	401

7c. Designated funds

Donations from the Ramboll Foundation in the prior year were made in support of particular areas of our programme work. We established a designated fund associated with this donation to better enable us to report to the foundation regarding this expenditure. At the end of the reporting period, a transfer was made to move the remaining grant income to unrestricted reserves. This transfer was approved by the Board.

Fund	Funds as at 1 April 2013	Income	Expenditure	Transfers	Funds as at 31 March 2014
East Africa	27,000	0	(22,249)	(4,751)	0
Total designated funds	27,000	0	(22,249)	(4,751)	0

Fund transfers are made to unrestricted funds to transfer remaining fund balances on completed projects.

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8. Total funds reconciliation

Fund	Funds as at 1 April 2013	Income	Expenditure	Transfers	Funds as at 31 March 2014
Restricted (non-branch)	71,448	142,671	(107,828)	(11,038)	95,253
Restricted (branch)	(2,594)	2,785	(3,527)	3,737	401
Total restricted funds	68,854	145,456	(111,355)	(7,301)	95,654
Unrestricted funds (General)	5,363	425,521	(378,249)	12,052	64,687
Unrestricted funds (Designated)	27,000	0	(22,249)	(4,751)	0
Total unrestricted funds	32,363	425,521	(400,498)	7,301	64,687
Total funds	101,217	570,977	(511,853)	0	160,341

9. Staff Costs

9a. Staff Costs

	Total 2014 £	Total 2013 £
Salaries and wages	182,491	132,580
Social security	16,957	12,775
Pension costs	156	321
TOTAL	199,604	145,676

Pension costs relate to EWB-UK's contributions to an employee Defined Contribution scheme.

9b. Full time equivalent number of employees

	Total 2014	Total 2013
Programme staff	6.75	3.0
Support staff (Chief Executive)	1.0	2.3
TOTAL	7.75	5.3

No employees' emoluments exceeded £60,000 within the year.

10. Trustees Remuneration and Expenses

The Trustees are not remunerated for their work with EWB-UK. However, during the year seven of the trustees were reimbursed for expenses incurred, a total of £5,150 for travel and miscellaneous expenses incurred when attending trustee meetings and branch society meetings (2013; £339).

11. Related party transactions

Martin McCann is a trustee of Engineers Without Borders UK and is also the Chief Executive of RedR UK. EWB-UK and RedR-UK have an agreement to engage in shared fundraising appeals. Under this agreement EWB-UK received donations from RedR in the year ending 31st March 2014, totalling £5,150 (2013; £784).

Some of the EWB branches ran a 'Branch Challenge' this year and as the prize the winning team got their places on the RedR course 'So you think you want to be a relief worker' paid for through sponsorship directly from Mott MacDonald. It is noted that this transaction did not pass through EWB-UK.