

Global Witness Trust

Report and Financial Statements

31 December 2022

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Reference and administrative details

For the year ended 31 December 2022

Company number	05883832
Charity number	1117844
Registered office	2nd Floor 55 Ludgate Hill London EC4M 7JW
Operational address	244-254 Cambridge Heath Road London E2 9DA
Trustees	Jeremy Bristow Blanca Blanco (Appointed 6 May 2022) Angus Brown (Appointed 6 May 2022) Ingrid Gubbay (Appointed 6 May 2022) Oliver Hudson (Appointed 26 September 2022) Chris Mitchell (Chair resigned 31 January 2023) Tony Stevenson (Resigned 6 May 2022)
Company secretary	Tony Stevenson (Resigned 6 May 2022)

Principal Advisers

Banker	Lloyds Bank plc. 25 Gresham Street London EC2V 7HN
Auditor	Crowe U.K. LLP 2nd Floor 55 Ludgate Hill London EC4M 7JW

Report of the trustees

For the year ended 31 December 2022

The trustees present their report and the audited financial statements for the year ended 31 December 2022.

Reference and administrative details set out on page 3 forms part of this report. The financial statements comply with applicable law, the Memorandum and Articles of Association and 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 (FRS102), effective 1 January 2015.

Structure, governance & management

The organisation is a charitable company limited by guarantee, incorporated on 21 July 2006 and registered as a charity on 2 February 2007 (no. 1117844 in England & Wales).

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.

The trustees who served during the year and up to the date of the report are listed on page 1. The trustees, who are considered to be the key management personnel of the Trust, receive no remuneration for their roles and have no beneficial interest in the charity.

Trustees have the power to appoint or to co-opt new members onto the Board. Appointments are ratified in accordance with the charity's Memorandum of Association. There is a process of induction for new trustees, which includes meetings with staff and the provision of key information.

Ongoing training for Trustees includes updates on charity law and charity finance and reporting requirements.

The Trust employs no staff or volunteers directly. Administrative functions are carried out by staff of Global Witness on a pro bono basis.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting the grant making policy for the year. The charity's activities provide benefit to the public through education in the areas of human rights and environmental protection. In line with the charity's grant making policy, these activities are facilitated through support for the charitable aspects of work undertaken by Global Witness. The results of this work are made available to the public through reports, press releases, briefing documents, videos and audio clips published in various media and online.

Risk management

The trustees have examined the major risks that the charity faces and confirm that systems have been established so that the necessary steps can be taken to manage any such risks. As all of the charity's income arises from fundraising, the principal risk arises from the funding environment and the economic instability. The Trustees undertake an annual income budgeting process, taking into account the wider economic and donor environment, and arrive at challenging but achievable targets for income generation. The trustees regularly monitor the progress of development and fundraising through the year against these targets.

Objectives and activities

The objects of Global Witness Trust, as laid out in the Articles of Association (adopted on 28th July 2020) are to operate for charitable purposes (in accordance with the laws of England and Wales), in such a way as to promote for the public benefit the following, including but not limited to: the rule of law; human rights; the conservation, protection and improvement of the environment; an ethical and corruption-free society; and to do so by investigating and publicising using journalistic and other means, the abuse of these fundamental public benefits and advancing the education of the public in these areas.

In line with its grant making policy, Global Witness Trust supports campaigns and investigations carried out by Global Witness. In 2022 the campaigning priorities were to:

- > Stop the oil and gas industry escalating global warming by making us dependent on fossil fuels
- > Reduce the destruction of climate-critical tropical forests by constraining the financing of the industries driving it
- > Ensure corporate accountability for environmental and human rights abuses
- > Protect Land and Environmental Defenders by taking on the industries most associated with attacks and killings
- > Tackle digital threats to democracy
- > Ensure that the current energy transition is fair and responsible, serving people and the planet.

Achievements and performance

Global Witness Trust applies for grants to fund activities in line with the objects of the charitable company. Total funds raised during 2022 were 119% of the fundraising target set by the Trustees for the year (£1,774,684 actual compared to a target of £1,485,514).

Grant making policy

The trustees acting as a board have determined that the best way for Global Witness Trust to fulfil its objectives is to support the charitable aspects of investigations and campaigns undertaken by Global Witness, a separate not-for-profit organisation. This decision is reviewed annually, or as and when the trustees consider appropriate. The trustees consider applications for funding from Global Witness in

light of the charity's objectives, and each successful application is governed by a separate and specific grant agreement.

Global Witness Trust derives a minimal amount of its funds through public fundraising.

Financial review

Global Witness Trust raised income of £1,774,684 in 2022, compared to £1,175,857 in 2021. £1,772,738 (2021: £1,164,004) was granted to Global Witness.

Reserves policy

The reserves policy of the Trust approved by the Trustees requires general reserves to be held and maintained at the equivalent of one year of operational expenditure. Operational expenditure primarily consists of professional fees. The reserves held at 31 December 2022 total £8,651 (2021: £12,178) which is above this requirement due to the timing of grant making and are expected reduce in future periods. The trustees believe the existing level is adequate to meet all current needs of the organisation.

Plans for the future

Global Witness Trust will continue to raise funds for Global Witness in line with the grant making policy outlined above.

Statement of responsibilities of the trustees

The trustees (who are also directors of Global Witness Trust for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of 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 SORP;
- > make judgements and estimates that are reasonable and prudent;
- > state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- > prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. 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.

Insofar as each of the directors is aware:

- > there is no relevant audit information of which the charity's auditor is unaware; and
- > each of the directors has taken all steps that he/she ought to have taken 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 charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

Members

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2022 was 7 (2021: 3). Each of the trustees are members of the charity but this entitles them only to voting rights. Each of the trustees has no beneficial interest in the charity.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the trustees on 9 May 2023 and signed on their behalf by



Jeremy Bristow
Chair

Independent Auditor's Report to the Members of Global Witness Trust

Opinion

We have audited the financial statements of Global Witness Trust ('the charitable company') for the year ended 31 December 2022 which comprise the Statement of financial activities, Balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- > give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its income and expenditure, for the year then ended;
- > have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- > have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- > the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- > the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- > adequate accounting records have not been kept; or
- > the financial statements are not in agreement with the accounting records and returns; or
- > certain disclosures of trustees' remuneration specified by law are not made; or
- > we have not received all the information and explanations we require for our audit; or
- > the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 3, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable

company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation (GDPR), taxation legislation, and anti-fraud, bribery and corruption legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition and classification of grants and donations, and the override of controls by management. Our audit procedures to respond to these risks included sample testing of grants and donations, enquiries of management, and the Board about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

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



Tim Redwood
Senior Statutory Auditor
For and on behalf of
Crowe U.K. LLP
Statutory Auditor
London

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 December 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
Income from:					
Donations	2	1,204,859	569,825	1,774,684	1,175,857
Investments		-	-	-	-
Total		1,204,859	569,825	1,774,684	1,175,857
Expenditure on:					
Charitable activities					
Environmental and human rights research and campaigning/including governance					
		1,204,859	573,352	1,778,211	1,168,679
Total expenditure	3	1,204,859	573,352	1,778,211	1,168,679
Net movement in funds, being net income for the period	4	-	(3,527)	(3,527)	7,178
Total funds brought forward		-	12,178	12,178	5,000
Total funds carried forward	9	-	8,651	8,651	12,178

All of the above results are derived from continuing activities. The notes on pages 15 to 19 form an integral part of these financial statements.

Balance sheet

For the year ended 31 December 2022

	Note	2022 £	2021 £
Current assets			
Debtors	6	450,355	424,066
Cash at bank and in hand		13,253	26,542
		463,608	450,608
Current Liabilities			
Creditors: amounts due within 1 year	7	(454,957)	(438,430)
Net current assets, being net assets	8	8,651	12,178
Funds			
Unrestricted funds			
General funds		8,651	12,178
Total Funds	9	8,651	12,178

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Approved by the trustees and authorised for issue on 9 May 2023 and signed on their behalf by:



Jeremy Bristow
Chair

Company Registration Number: 5883832

The notes on pages 15 to 19 form an integral part of these financial statements

Statement of Cash Flows

For the year ended 31 December 2022

	31 December 2022	31 December 2021
Note	£	£
Net cash provided by operating activities, being change in cash and cash equivalents in the reporting period	(13,289)	(181,936)
Cash and cash equivalents at the beginning of the year	26,542	208,505
Total cash and cash equivalents at the end of the year	13,253	26,542

Note A:

Reconciliation of net income to net cash flow from operating activities

	31 December 2022	31 December 2021
	£	£
Net income for the period	(3,527)	7,178
Adjustments for:		
Decrease/(Increase) in debtors	(26,289)	7,431
(Decrease)/Increase in creditors	16,527	(196,572)
Net cash provided by operating activities	(13,289)	(181,963)

Note B:

Analysis of cash and cash equivalents

	31 December 2022	31 December 2021
	£	£
Cash in hand	13,253	26,542
Total cash and cash equivalents at the end of the year	13,253	26,542

Notes to the financial statements

For the year ended 31 December 2022

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation and assessment of going concern

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these financial statements. The financial statements 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Ireland (FRS 102) and the Companies Act 2006.

Global Witness Trust meets the definition of a public benefit entity under FRS 102.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

b) Income recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations and gifts are included in the Statement of Financial Activities when the Trust has entitlement, which is usually upon receipt.

Revenue grants are credited to the Statement of Financial Activities when the Trust has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

c) Expenditure recognition

Liabilities are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes attributable VAT which cannot be recovered.

Support costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity:

- i) Environmental and human rights research and campaigning
- ii) Governance costs

Governance costs are associated with the constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

d) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

e) Foreign currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange on the Balance Sheet date. Income and expenditure in foreign currencies are translated into sterling at the rates of exchange on the date of transaction. Gains or losses caused by exchange rate differences are recognised in the Statement of Financial Activities.

f) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised initially at transaction value and subsequently measured at their settlement value.

2. Donations	Restricted	Unrestricted	2022	2021
	£	£	Total £	Total £
Nationale Postcode Loterij N.V.	-	441,666	441,666	391,451
The Frederick Mulder Foundation	10,000	-	10,000	20,000
Department of Foreign Affairs and Trade, Ireland	172,460	-	172,460	-
Jane Thurnell-Read	-	2,000	2,000	1,000
Postcode Justice Trust, supported by players of People's Postcode Lottery'	800,000	-	800,000	400,000
Swedish Postcode Foundation	202,399	-	202,399	222,158
The Kestrelman Trust	20,000	-	20,000	30,000
Kenneth Miller Trust	-	35,000	35,000	40,000
Coles Medlock Foundation	-	-	-	2,750
Oliver Hudson	-	2,750	2,750	3,750
Other donations	-	88,409	88,409	64,748
Total	1,204,859	569,825	1,774,684	1,175,857

Included within the 2021 total was restricted income of £300,158 and unrestricted income of £875,699

3. Charitable activities

	Environmental and human rights research and campaigning £	Governance costs £	Other Support costs £	2022 Total £	2021 Total £
Grants to Global Witness	1,772,738	-	-	1,772,738	1,164,004
Audit fees	-	4,980	-	4,980	4,080
Other charges	-	-	493	493	595
	1,772,738	4,980	493	1,778,211	1,168,679
Support costs	493	-	(493)	-	-
Total expenditure	1,773,231	4,980	-	1,778,211	1,168,679

4. Net movement in funds for the year

	2022 £	2021 £
This is stated after charging:		
Auditor's remuneration	4,980	4,080

5. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

6. Debtors: amounts due within 1 year

	2022	2021
	£	£
Grants receivable	450,355	424,066

7. Creditors : amounts due within 1 year

	2022	2021
	£	£
Grants Payable	454,957	438,430

8. Analysis of net assets between funds

	Restricted funds 2022 £	General funds 2022 £	Total funds 2022 £
Current assets	-	463,608	463,608
Current liabilities	-	(454,957)	(454,957)
Net assets at the end of the period	-	8,651	8,651

	Restricted funds 2021 £	General funds 2021 £	Total funds 2021 £
Current assets	-	450,608	450,608
Current liabilities	-	(438,430)	(438,430)
Net assets at the end of the period	-	12,178	12,178

9. Movements in funds

	At 1 Jan 2022 £	Income 2022 £	Expenditure 2022 £	At 31 Dec 2022 £
Restricted funds				
Environmental and human rights research and campaigning	-	1,204,859	(1,204,859)	-
Total restricted funds	-	1,204,859	(1,204,859)	-
Unrestricted funds	12,178	569,825	(573,352)	8,651
Total funds	12,178	1,774,684	(1,778,211)	8,651

	At 1 Jan 2021 £	Income 2021 £	Expenditure 2021 £	At 31 Dec 2021 £
Restricted funds				
Environmental and human rights research and campaigning	-	300,158	(300,158)	-
Total restricted funds	-	300,158	(300,158)	-
Unrestricted funds	5,000	875,699	(868,521)	12,178
Total funds	5,000	1,175,857	(1,168,679)	12,178

10. Related party transactions

Global Witness Trust's trustees, who are considered to comprise the key management personnel of the Trust, did not receive any remuneration, benefits-in-kind or reimbursement of expenses during the year under review (2021: £nil).

There were no transactions with related parties in the year to 31 December 2022 (2021: £nil).