

# 2018

Annual Trustee Report







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## About us

The GVI Trust was established in 2005 from the request of alumni that volunteered with Global Vision International. As an independent charity we fundraise and support communities and conservation projects across the world to tackle global issues.

We build collaborative partnerships with local stakeholders that share our mission and empower them to tackle global issues in some of the most challenging communities in the world.

Together with local NGOs, state organizations, educational institutes, and driven individuals we provide access to resources for them to take action on global issues.


## Our Mission

is to engage and equip global capacity building initiatives for future generations.


## Our Purpose

Collaboratively tackling key global issues To build a global community of people united to making an impact on global issues Awareness and Protection of our environment (Wildlife and Oceans) Tackle issues that arise from natural and unexpected disasters.


# In 2018 we...



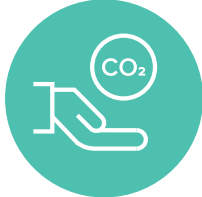
Raised **£130,403**




Ran **83** Charity Challenges that **raised £32,736.60**




Received over **3,286** donations to our projects




Had **42 people** offset their carbon footprint through donations to our carbon project



Delivered **350 computer lessons** and **81 sewing lessons** through our Women Empowerment projects



Awarded **60 scholarships** to students in Laos



Provided daily **meals to 250 day students** in Zimbabwe

# Our Global Footprint



# Letter from our newly appointed Executive Director

Looking back at 2018 it is a pleasure to be able to report on another very successful year for us all. With a newly formed Trustee board finding their feet and their commitment to develop and protect our future as a charity, we have embarked on a journey to build the foundations of a strong and independent charity.

While embarking on this journey it was our promise to ensure our impact lead projects across the globe remained our priority focus. A full review of all our projects, partners was conducted as our first priority and as a result we identified and refined all our projects to fit into 4 focus areas that include:

- Education and Enterprise
- Animal Care
- Conservation
- Community Development

Our commitment to ensuring all our projects are sustainable and have maximum exposure to the local community we identified the need to ensure all our projects ownership sat locally. With this in mind we have successfully worked with local community partners and our projects to identify the United Nations Sustainable Development Goals that each project aims to tackle, we are proud that every project concluded to tackle a minimum of 4 goals per project.

Back in 2005 the GVI Trust was formed under the request of alumni that volunteered with a UK organisational called Global Vision International (GVI). Since then the charity has worked closely and grown with GVI and this has included shared resources and staffing. While this aided our growth as a charity we have been very reliant upon GVI company and therefore in 2018 our trustees agreed a plan to start separation and creating independence for the charity.

On 1st December 2018 I was delighted to be appointed as Executive Director of the GVI Trust. I have been working with the Trustees and charity for over 5 years in my role as Alumni Services Director for GVI Ltd and I believe that by leaving the company to focus on the charity full time has allowed us to really excel as a charity. My focus taking us into 2019 will be one of growth and stability. I will be working to implement a strong team united by our passion and to establish roots to allow us to be fully independent and grow our support and global network so as a charity we can enhance our impact on the United Nations SDGs.

As 2018 draws to a close we continue to support 29 projects globally all thanks to our supporters that have fundraised, donated or recommended our projects over the past 12 months as every penny really does help our projects grow from strength to strength. It has been an exciting year and we are finishing the year in a very strong position and I personally look forward to working with you all in 2019 as well as welcoming new supporters to our family.

Thank you for your continued support and for being apart of it,

  
**Tyrone Bennett** FCMJ CMgr  
 Executive Director



# Meet the Team



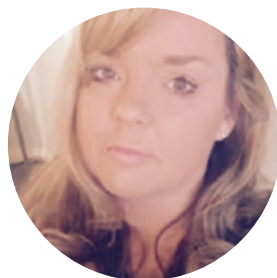
**Tyrone Bennett**  
Executive Director



**Carly Kruyer**  
Donor and Fundraising  
Manager



**Dylan Leeb du Toit**  
Fundraising & Operations  
Intern



**Heidi King**  
Chair of Trustees



**Phil Day**  
Trustee



**Abigail Hine**  
Trustee

# Team Movements in 2018

**Richard Walton**  
Trustee

- Stepped down on the 20th June 2018

**Phil Day**  
General Trustee

- Joined on the 20th June 2018

**Heidi King**  
Appointed Chair Trustee

- Continued in 2018

**Abigail Hine**  
General Trustee

- Continued in 2018

**Henry Walton**  
Trustee

- Stepped down on the 20th June 2018

**Tyrone Bennett**  
Director of Alumni, GVI

- Resigned from GVI December 2018
- Appointed as Executive Director for GVI Trust 1st December 2018

**Carly Kruyer**  
Operations Assistant

- Promoted to Operations Manager





# Structure and Governance

**Global Vision International Charitable Trust also known by the short name GVI Trust is an independent registered charity in the United Kingdom, number 1111494. Global Vision International is a UK Registered company that works closely in partnership agreement with the charity but the Trustee's remain responsible for the Trust.**

Our Board of Trustees governs GVI Trust and is responsible for determining the policies, strategic direction and ensuring non conflict of interest arises between GVI Trust and the corporate volunteering organisation and partner, GVI. The board meets quarterly to review the group's activities and to track progress towards strategic targets and delegates day-to-day running of the charity to a senior management team. The members of the Board are shown on the 'Meet the Team' page.

In 2018 Richard Walton and Henry Walton stepped down as Trustees and we welcomed Phil Day as General Trustee. Heidi King was appointed by a vote to take on the role as Chair for the Board of Trustees. Our current Trustee board at the end of 2018 includes Heidi King (Chair), Abigail Hine and Phil Day. New Trustees were recruited based on terms of reference for specific vacancies, typically when certain skill sets and experiences are sought by the board. The chair of the board oversees all Trustee recruitment, with induction, orientation and training support provided by charity staff. The induction procedure aims to provide new Trustees with the information on their duties and obligations necessary to be effective within the governing body. GVI Trust voted for a need of independence of the charity. This means removing conflict of interest, shared resources with GVI Ltd and establishing the charity as independent and self sustainable. In December 2018 the Trustees

appointed a full time Executive Director that reported directly to the Board of Trustees and responsible for the growth of the charity. This is the first step to working with GVI Ltd to ensure all conflict of interest is removed and provide the foundations for the GVI Trust to become fully self sufficient in 2019.

The Board of Trustees is consulted quarterly in the development of the charity's annual operating plan. Staff remuneration follows a banding structure that is reviewed annually by the Board of Trustees. 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 implementing current and planning future activities.

The Trustees have considered this matter and concluded:

- That the aims of the organisation continue to be charitable
- That the aims and the work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and
- That there is no detriment or harm arising from the aims or activities.

The GVI Trust is a registered charity with the UK Charities Commission. We do not accept unsolicited requests for money. Funding is only awarded to project partners or approved individual scholarships that have been agreed through consultation and follows our funding policy.





“

Every day at 6am I get up and get ready for our Streets Boys program. We work with them every morning for 2 hours before school helping them out with their homework, playing English based games with them and then doing a sport or a physical based game with them. The boys are all so lovely and the happiness you feel when you help them with that math problem they were stuck on or helping them be the best person they can be is just amazing!

After the Streets program I then head to Male Patan to help out at the day care centre. There are around 30 crazy kids who are just adorable! Two Didi's (teachers) work at the centre and we help them with the daily running of the centre, assisting in teeth cleaning, organising and

running activities and helping to clean the centre. Even though the kids don't speak English, just seeing their smiling faces everyday when you turn up is great.

Everyone that you meet are always so happy to help and are there for a conversation. The atmosphere in Nepal is one of love and happiness.

”



**Brydie Akers**

*Awarded an International Scholarship for Change to join an Educational program in Nepal.*



# Funding Policies

The GVI Trustees developed the current Funding Policy to include further safeguarding and protection of donated funds. In 2018 the following policy was amended and implemented:

The GVI Trust will:

- Ensure equality and opportunities are open to everyone globally
- Fund community projects that support personal development and growth along with awareness of global issues
- Fund Empowerment and sustainable business
- Fund Awareness and research of International conservation protection; and
- Provide Funding for aspiring individuals to become global ambassadors for awareness.

GVI Trust holds all funding in its accounts until such a time as our project staff and/or partners request the funding for their activities.

- When a partner requests funds, they must follow these steps:
  - Complete an online Fund Request form. This form is readily available to all affected parties
  - Once submitted the Trust team will review the request and act accordingly.
- Considerations that are taken into account before releasing funds
  - Does the request match the stated objectives of the project?
  - Does the request fall within our responsible giving policy?
  - Does the request, in any way, infringe on our Trust Deeds?
  - Are there sufficient funds in the account?
  - Has the person making the request given enough specific information on how they will be using the funds?
  - What is the time frame of the project?
- Depending on the amount requested, the following authorisation must be obtained

Funds that meet the requirements of the project objective and aims:

- **£0 - £1,000** can be authorised by the charity admin team and processed within 7 working days of the request.
- **£1,000 - £4,999** needs an additional sign off by a member of the operations team and processed within 14 working days
- **£5,000 - £25,000** needs sign off by the Executive Director within 14 working days
- **£25,000 - £50,000** needs sign off by our Director of Alumni, GVI and Two Trustees within 28 days
- **£50,000 +** needs to be sign-off as part of a Trustee Board Meeting and should allow 45 days to process.

## Fund Tracking

All funds where possible are transferred to prepaid Mastercard owned by the Trust. For one off invoice or costs the Trust might make a BACs transfer directly to the supplier as per the instructions on the invoice.

All cards are tracked by the Trust team and field staff are required to complete a monthly tracking through the credit card online portal by the 5th of the following month so these expenses can be accounted for and checked against the original request. Anyone failing to meet the deadline must apply for an extension to complete the online transaction annotation by writing to the Executive Director. The Trust will put a suspension on any card that does not meet the above deadline. It will take up to 14 days to reactivate a card once the transactions are accounted for.

## Unrestricted Funding Use

- Unrestricted funds are defined as funds that have been donated with no specific instruction and/ or the donor has given their permission to allow us to use funds where we see the need is the greatest.
- Unrestricted funds also refers to Gift Aid that the charity receives.
- Unrestricted funds are allocated to GR codes.
- Unrestricted funds can be used for the following
  - A 10% reinvestment to GVI that covers GVI staff time and resources
  - Payment of The GVI Trust's staff salary,
  - Purchase of any hardware or software that The GVI Trust might need to run their operations
  - Banking costs
  - Annual auditing costs; and
  - Fundraising activities.



# The GVI Charitable Trust

(Unrestricted funds)

The GVI Charitable Trust supports 29 projects, partnered with sustainable international initiatives in some of the most challenging communities in the world.

Together we provide funding for education, awareness, resources and conservation research that is aligned with the United Nations global strategy to empower communities and deliver the 17 Sustainable Development Goals to meet our mission of building global ambassadors for change across the world.

Along with making funds available to all of our projects. This fund is unrestricted which means these funds are used where the need is greatest. This can include top-up of other restricted funding to meet the project mission, fund one-off but essential initiatives as well as continue to fund our operational expenses as a charity that includes monthly overheads of office space, Monthly fees for Fundraising platforms, bank fees and salaries.



**Estraweni Mobile Foods,**  
Funded from Unrestricted funds and our first New Township Business Start Up Loan

Two young entrepreneurs Thando and Siphumeze, known as “Space” and “Blax” started working for an NGO which initially ignited their passion for developing their community. At the birth of 'Estratweni mobile foods,' Estratweni meaning 'on the streets' both Thando and Siphumeze were unemployed and with no graduate certification, and were facing difficulties in finding any stable employment. They started out borrowing R200 from Thando's sister, to sell muffins at the bus and train stations around their community.

Their hearts desire with Estratweni evolving was to be a stepping stone for the youth in their community and provide employment to

those who would otherwise not have the opportunity, hopefully pushing them out into further employment. With 52% of the youth unemployed, 27% of those are graduates, which proves just how tough it is!

After meeting these two entrepreneurs, with a fully functional social enterprise and 5 permanent staff members, we were able to provide them with the support and funds in order to grow a bigger sustainable business to impact the community as a whole.

At the end of 2018, they had two food trucks in the heart of their community, inspiring other youths around business enterprise and providing a social and safe place for them to meet.

Their motivation is contagious and we are honoured to play even a small part in the journey of Thando and Siphumeze, Estratweni Mobile Foods.

Their motto: "use what you have, in to achieving what you don't have"







**2018 Projects**  
**Community  
Development**



# South Africa Wildlife Education

## Changing Young Lives and Communities in Limpopo

You might have heard of Limpopo province in South Africa as a place to visit the Big 5 and enjoy a safari holiday. Our passionate team are working together on a wildlife project to ensure this wildlife is protected for future generations. Alongside this they are committed to showcasing and engaging the local community into the wildlife that is on their doorstep as often locals have never seen it or aware of the challenges they face.

Recently it was reported that the Limpopo has the highest level of poverty in all of South Africa, with 78.9% of the local population living below the national poverty line. With the majority of tourism focused on wildlife this industry is naturally available to local youths as they have never experienced the wildlife. Our team has established a very unique and excellent partnership with a local school and creche and we are able to enhance their awareness and resources to provide access to environmental educational lessons. Inspiring local children of a different career path in conservation allows a number of local projects to become more sustainable and tackle poverty and other global issues.

Early 2018 saw the departure of Robbie Mann and Gregory Crichton. Leighton Barnard replaced Robbie as Assistant Programme Manager in March, and Kayla Geenen started in June to take over as Science Officer from Kate Arbon. Our Bushwise intern for the first half of 2018 was Joanna Dupont, and from the end of June Armand Schneider, who will remain with us until mid December 2018. The current permanent staff are as follows:



**Leah Brown**  
Programme Manager

- Diploma of Animal Technology
- FGASA level 1
- Cybertracker level 1
- PDP



**Leighton Barnard**  
Assistant Programme Manager

- Exercise Specialist Degree
- FGASA level 1
- Full Trails Guide
- Advanced Rifle Handling
- Man Tracking Level 2
- PDP



**Kayla Geenen**  
Science Officer

- MSc Conservation Ecology candidate
- FGASA level 1
- Back-up Trails Guide
- Advanced Rifle Handling
- Cybertracker level 2
- PDP



**Faith Shivamba**  
Community Officer

- Diploma of Nature Conservation
- FGASA level 1
- PDP

### Highlights:

- GVI's Annual Spring Colour Walk
- Mammorare crèche was completed
- Local cricket club started to teach youth how to play cricket and there has been a steady increase in attendance to practices
- Children learned about the environment, mammals and the importance of plants.

### Impact:

- Managed to raise over R12,000
- Our volunteers enjoyed painting the building and it is looking very lovely
- Practical activities for students making their own plant nursery and vegetable garden.





# India Community

## Upskilling Women and Students in India, Kerala

The status of women has changed several times over history but today there is still an imbalance in society. Our project is located in the South of India in the region of Kerala. A state that is seen with high development and high literacy rates so not as high priority.

However we see daily the high levels of youth unemployment and an increasing level of inequality between different sectors of society. Our projects work with local and existing NGO's and sustainable organisations on the ground in Cochin. We are working to equip and empower these potential partnerships so they can become self sustainable and locally run projects tackling the imbalance for women in society. Regularly throughout the year we have been providing relevant training in life-skills development, vocational training including training in IT literacy, access to sports activities & an improved learning environment.



### Highlights:

- Complete refurbishment of a school on the outskirts of Cochin.
- Constructed a new English lab at Mujahid school
- Building a vegetable garden in one of the local schools
- Students from Duke University helped design and deliver Gender Equality and Consent workshops to teenage boys and girls at one of our partner schools.

### Impact:

- Providing play facilities and improved educational hygiene
- Children can learn, express themselves and practice their spoken english
- Sustainable vegetable gardens provide students with healthy school meals.

# South African Women Empowerment

## Help African Women From Poverty to Employment

Nomzamo Township is home to over 60,000 residence that migrated to the city in search for work from the Eastern Cape. It was first established as a Hostel site called Lwandle and became the home of 500 males that migrated from the Eastern Cape in 1960. In 1990 the Township was formed.

With a large population still in search for work, we have partnered with the local community members to provide a safe and secure center for local women to come and unlock their potential to set up their own business. On the first day we opened our doors and we couldn't believe the queue of women motivated to make a difference to their lives and the engagement has not died down. We have watched a number of women in the community use a sewing machine for the first time and are excited to start their own small business.



### Highlights:

- First aid courses to women in the community
- Woman settling up their own businesses
- Ability to search the internet and to obtain employment and internships
- Educating woman on topics such as healthy relationships, puberty, periods, safe sex, mental well being and substance misuse.

### Impact:

- Delivered 81 Sewing workshops
- Delivered 84 girls empowerment workshops
- A record number of 350 computers lessons.



# Mexico Childcare

## Provide a Safe Environment for Children in Mexico

Mexico is constantly on the news but did you know that still today around 72% of locals are thought to be living below the national poverty line. We see daily through requests for support they need on resources as they are extremely limited in most communities.

GVI Trust in 2018 was working with two childcare centers and provided other local partners with regular support, training and critical funding to allow the community to build the infrastructure to enhance education and learning for young children. We also work with a local partner that is setup by parents of children with disabilities, working with them to provide support and education for this higher dependant children. Access to education for all is a key part of their project and we are delighted to be able to help them because of the funding from our supporters.



### Highlights:

- Donated EFR materials and they included, EFR Instructor Manual in Spanish, EFR Primary and Secondary Care / Care for Children Participant Manuals in Spanish, Infant, Child and Adult CPR mannequins as follow up of the previous EFRI certifications their staff got
- The 16th Turtle Festival, making fun activities, painting faces of the attendance and close in on more environmentally aware children
- Summer courses consisting of english lessons, environmental workshops, physical education and health awareness workshops
- Doubled the size of the playground and protected the trees with calcium to protect ants eating the leaves and so it lasts and looks prettier.

### Impact:

- During a fundraiser to raise awareness of throwing garbage on the roads or in the jungles, students and volunteers walked 1km down the road that connect their community with the highway and collected 715 plastic bottles
- Contando con un Amigo students received 60 new uniforms
- Getting connected to the electric system allowed for new educational technologies.

# Costa Rica Community

## Upscaling the Community in Costa Rica

A community that faces challenge after challenge but continues to smile. Our project works closely with the community of El Cocal and we work with some incredibly passionate and aspiring community members that just seek the support to train and empower themselves to take action.

This community has limited funding and faces many challenges, socially and economically. By providing them with the resources and skills to tackle social and economic challenges and help implement solutions, designed by them. Solutions include infrastructure, minority inclusion, alternative income generation, education, healthy habits and conservation.



### Highlights:

- A fundraiser for Eneyda to support her health conditions raised enough funds to supply her with the necessary medications for at least six months
- A new curriculum was implemented to improve the quality of education for the children
- Each week the children study a new story and make a storyboard from it using pictures
- Preparing one man who can speak a lot of english by improving his comprehension and speaking skills with a native speaker to try and get a better job on the cruise liners.
- Organised family workshops to promote anti violence and to help if they experience violence in their homes

### Impact:

- Brought bottles of water to shelters, helped hand out food and brought toys and games for the children after
- Tropical Storm Nate. after tropical storm Nate.
- All families were supplied a bag of daily essentials for disaster relief efforts.
- 1000USD was raised to support the community with supplies.



# Costa Rica Education

## Educational Support in Mal Pais, Costa Rica

We provide educational resources for local students and families. We also facilitate an inclusive, non-profit, bilingual, sustainable preschool program called 'Only Love' and support a non-profit, bilingual, sustainable school called 'Futuro Verde'.



### Highlights:

- Childrens Day was enjoyed by a day full of games, gifts and candy in all the local schools
- A “Running of the Torch” was celebrated for Independence Day and a lunch
- Purchased small patches of grass to transplant small sections in our outdoor play space
- We celebrated Earth Day, Rainbow Day and Rainbow day with a little parade
- Planted seeds in gardening class
- Constant raking of leaves to keep snakes out
- New playground made with a zipline and a tarzan swing.

### Impact:

- 70 children received toys at a Children’s Day party
- The schools herb garden is thriving and can share with the community
- Harvested bags of turmeric
- We bought baseball caps for the students to paint and wear as their graduation hats.

# Nepal Community

## Support Disadvantaged Children and Adults in Nepal

It was not so long ago that this beautiful city was hit by an earthquake that changed many of our community members lives forever. Here in Pokhara it is one of the largest cities in Nepal.

Working with our local community we have been providing a safe and healthy environment and building resilience to a number of vulnerable local people. In partnership with the community in 2018 we have been able to fund local development projects that will impact the community as well as provide support, resources and improve the healthcare for locals. Fund a coordinator, micro-project for teacher training & materials.



### Highlights:

- Community projects where students learn the importance of picking up rubbish and introduce them to the new rubbish bin
- After healthcare lessons the volunteers donated a first aid kit to the school
- The number of women keen to develop their english conversation continues to increase
- Construction of a Childcare centre
- Improvement of facilities by adding learning resources
- With the improvement of sanitary facilities students are happily following washing hands of their hands.

### Impact:

- Daily meals for the children
- Educational murals have been painted
- Outdoor play equipment was added to the centre
- New toilets and running water for the children and staff.



# Brazil Education

Feed and Educate Children in Salvador, Brazil

Working with children as young as 2 who may otherwise be on the streets. This project will bring a safe place for kids to learn, improve nutrition and enjoy their childhood and development.



## Highlights:

- Students have completed various projects on the different countries taking part in the World Cup Football
- Celebrated mothers by inviting all mums and dads to attend school for a special celebration with a song performed by the children
- A party was arranged for children to put together traditional outfits for the day.

## Impact:

- An increase of 7 new students
- Engaging the local community by gaining the support and contribution from the parents in the education of their children.

# Kenya Education

Help feed the children in Kenya

We have been working with Nyota Ing'arayo Primary School in Mombasa since 2010. The school has grown from its humble beginnings as a care centre known as Precious Vision to a fully fledged school.

As the centre grew and developed, this project has helped to cater for its diverse and ever-changing needs. Currently, funds are used primarily to fund a feeding programme and to cover wages of some of the teachers that work at the school.



## Highlights:

- Coaching students towards their final primary school examinations
- The Greenhouse project has seen a variety of vegetables being grown and is giving the children good nutrition and a balanced diet daily
- Changed the schools uniform as it's now more beautiful and easier to identify pupils from a distance
- A new curriculum was implemented for better education
- Creating a new identity for the school by painting it and adding some artwork for decoration
- Held a community free medical camp and hygiene clinic.

## Impact:

- Ditches filled and cemented for easy and safe movement for the kids
- Replaced the schools old roof with a new one
- Drawing and colouring materials were supplied to the children
- New textbooks were purchased for the new school curriculum
- Hygiene clinic saw each student receive toothpaste and a toothbrush.



# Zimbabwe Education

## Help feed hungry children in Zimbabwe

Zimbabwe is forever going through change and corruption and 2018 didn't see any improvement or future hope. Although despite a change of leadership, nothing has changed for the ordinary citizens of Zimbabwe. Prices keep escalating and unemployment is around 99%.

The cost and availability of basic items such as bread have become increasingly out of reach for many local community members. This project in 2018 assisted the 250 day scholars at the Marula Primary School with a daily nutritious lunch, essential stationary, exercise and text books. It is important for us to help continue to keep the smile on the children's faces and provide them with quality education to help tackle these issues in the future along with a daily meal to ensure they can focus on learning. It is hard for anyone to learn when hungry and our day scholars often rely on this one meal a day funded by our supporters across the world.



Meet our Head Teacher, Mrs Dube (Above).

### Highlights:

- Children get lunch everyday - beans, soy mince, cabbage, tomatoes, sadza and gravy
- Now the children have strength to walk from home and back, as well as concentrating in class and to play
- The school now has a water pump in the well that supplies three outside tanks
- Marula choir came first in the provincials for the sixth time running.

### Impact:

- 250 plus children receive a cooked lunch everyday
- The locals did an excellent job putting up one classroom block.

# South Africa Education

## Disadvantaged Children and Communities in Cape Town

South Africa has one of the world's worst education systems with problems dating back to the apartheid.

Our educational programs work alongside partner organisations in communities outside of Cape Town to provide quality education to young people. Through quality education, we aim to increase job prospects and opportunities within the community which in-turn will have a positive impact on overall quality of life.



### Highlights:

- Sourced a reliable electrician to do the electrical work required to meet the guidelines provided by the fire inspection department
- GVI supplied sandwiches to the children during the school break
- Educational sessions were held for children focusing on Arts and Crafts, English, Health, Confidence and Sports
- To help build foundations of health we launched a workshops course spanning five topics over five weeks
- Survey done for over forty adults on their level of satisfaction with their children's health.

### Impact:

- Wages for the staff who are looking after the property and the children
- Three children have received placement at a foster home
- Participants are now eating healthier as they're following the healthy eating programme.





**2018 Projects**

# **Marine and Wildlife Conservation**



# Thailand Elephants

## Reintegrating Elephants into Thailand’s forests

This project enables elephants and their Mahouts to live back in their home community in Huay Pakoot, a Karen community in Northern Thailand.

This offers an alternative livelihood away from working in tourist camps and street begging. Here, these elephants can return to their natural habitat - the forest - and the Mahouts to their families. The GVI Trust helps to improve livelihoods and job opportunities for community members.



### Highlights:

- The introduction of the villagers and previous Mahouts Dee and Don as scholars better improved communication between the village and GVI
- Held a fundraiser interviewing the Mahouts to educate on the intimate world of keeper and elephant
- Funds generated have seen the volunteers follow the Mahouts into the forest to gather ingredients for traditional elephant food
- World environment day saw volunteers take part in a village litter pick where 27 bags were filled
- Big walk 57km to Mae Chaem fundraiser
- 2 volunteers studied Buddhism as novice monks.

### Impact:

- Constructed small dams on a river
- Well over \$2000 raised through fundraising for 3 Trust elephants
- Data collected for the elephants shows they’re displaying natural behaviours and are healthy.

# Thailand Marine

## Protecting our Marine Environment in Thailand

As we all know, Thailand is one of the world's most popular tourist destinations and has rich marine life attracting many tourists, but due to past human activity, habitats have sadly been degrading.

We work with a number of local partnerships to help develop and protect our Marine Environment. We fund resources and support for our local partners to focus on creating awareness and outreach campaigns to engage the local community and education them on the issues that surround them in the ocean.



### Highlights:

- Used enrichment devices to replicate a turtles environments and it encourages them to dive, rest underwater which are natural behaviours they need when they’re released
- Launch of the Thai translation of Shark Guardian’s children’s book
- Had an educational presentation for the children on reducing their use of plastic
- Collecting data on the elusive pangolin as well as Asian palm civets, long-tailed macaques, wild pigs and sambar deer
- The developments at the centre made it into the news and some of our enrichment devices were shown on Thai television.

### Impact:

- Made wire bins and distributed them throughout the village
- Three new camera traps
- Huge new tank was finish for turtles to move into
- Leadership project to clean up lakes in Ban Nam Khem.



# Mexico Marine

## Protecting Marine Ecosystems in Mexico

The Mesoamerican Barrier Reef System is the 2nd largest barrier reef in the world & has great biodiversity. Coral reefs are very delicate environments that are currently becoming increasingly threatened all over the world due to Coastal developments, pollution & hurricanes.

In the Quintana Roo state, NGOs are working on policies towards protecting & preserving the reef as well as the federal government who are undertaking an ambitious coral reef aquaculture program to restore the reef ecosystem.



### Highlights:

- Held the ReefMaster Race fundraiser
- Collaborated with CRIP for the coral restoration project
- Data was collected on coral bleaching and coral diseases
- GVI and volunteers participated in a lionfish eradication activity.

### Impact:

- Raised \$1737.64 for diving equipment and coral restoration
- Identified 413 coral colonies and their health status
- Carried out 60 fish transects, identifying 487 adult fish and 217 juvenile fish species
- 35 pairs of hands went to help out make more than 6000 micro fragments.

# Costa Rica Wildlife

## Support Crucial Conservation in Costa Rica

Tortuguero National Park (TNP) in Costa Rica is a prime turtle nesting area and a critical jaguar habitat. With both of these amazing species endangered and in rapid decline it is our duty to build on protecting and strengthening their habit for survival.

We work with local partners and the TNP rangers to provide equipment, resources to aid their research and to prevent poaching as well as fund awareness activities of these species locally. This past year has been both productive and challenging. Let's take a look a look at fundraising events that have taken place:

- One tonne beach clean!** - It was a monumental effort to collect 1000kg of trash from the beach.
- Run For Migratory Birds** - A collective run of 500km along the streets of town representing the distances travelled by migrating birds.
- Wet season species targets** - The goal of spotting 200 species in one week saw us just fall and seeing 184, still a great effort.



### Highlights:

- 11 different snakes were seen on the transect survey
- Our Base manager went to the University of Costa Rica to give a talk.

### Impact:

- 4 new species have been added to the list
- Recycled trash from the beach clean up.



# South Africa Rhino's

## Protecting White Rhinos in South Africa

White rhino feature on the International Union for Conservation of Nature Red List as a near threatened species teetering on the edge of vulnerable due to a 9000% increase in poaching from 2007-2018.

Although landowners, anti-poaching & conservationists have banded together to protect this species, they are far from secure. Since the start of the poaching epidemic in 2007, 7425 rhinos have been killed for their horns. Game reserves bear the full brunt of the poaching scourge.



### Highlights:

- Utilized the integrated software program called DigTrace
- Held a Pub Quiz fundraiser
- Young male was taken in by an older male after losing his mother.

### Impact:

- Prevented poaching by dehorning rhinos on Karongwe
- Purchased equipment to assist Karongwe's anti-poaching team
- Upgraded boom gates.

# Fiji Water

## Rain Water Harvesting and Sanitation in Dawasamu

In Dawasamu the way of life is relaxed but the locals face many daily struggles. We aim to increase resilience in communities with limited access to fresh water for domestic use, by enhancing rainwater harvesting facilities, capacity and infrastructure, whilst ensuring best basic hygiene & sanitation practices.



### Highlights:

- Held WaSH workshops and Socioeconomic surveys in the villages alongside the Ministry of Health
- Volunteers, staff and community members helped install a concrete base
- Carried out and completed WaSH surveys in Daku village
- Held workshops about Composting toilet maintenance and usage
- The big Moturiki Beach Clean and World Ocean Day Bilibili race fundraisers we held
- Local carpenter educated the youth and volunteers on the construction of basic structures, teaching building skills, mixing concrete and carpentry.

### Impact:

- Concrete bases were built for a 10 000 litre harvesting tank
- Built multiple composting toilets
- Building materials for composting toilets.



# Carbon Offsetting

## Transitioning to Low Carbon Operations

Climate change affects us all and we all need to do our part to create better, healthier, more sustainable environments.

In an effort to be more conscious of our carbon output, we will be accessing all of the bases and projects and implementing systems, big and small, to help reduce the carbon footprint that we create.



### Highlights:

- In Fiji we focused on the building of compost toilets, WaSH workshops, water usage, hygiene and sanitation
- Funds raised were donated to Greenpop and 28 trees were planted
- In Akumal we raised \$1737 in a fundraiser for diving equipment and materials for the coral restoration project.

### Impact:

- We raised a total of £279.75
- Greenpop monitors trees for 2 years to ensure the trees thrive
- 1120lbs of Carbon offset because of the 28 trees planted.







## 2018 Projects

# Animal Welfare



# Mexico Vets

## Supporting Animal Welfare in Mexico

Like in many cities, stray dogs and cats, cruelty, abandonment & negligence are a common issue in Playa del Carmen. Proper education and awareness programs, as well as permanent low cost/ free spay and neuter programs are the main approaches this project takes in order to reduce the number of dogs and cats that roam the streets.

Support animal welfare through the permanent sterilisation and education programmes that our partners carry out in Playa del Carmen.



### Highlights:

- Free surgeries for strays
- The kitten and dog programme supports regular check ups after being spay or neuter to recover, complete their vaccines and necessary treatments
- Two Adoption programmes “Coco’s Kittens and Cachito’s fund rescued cats and dogs to find new homes
- 1612 animals had veterinary care and food after a flood in Chumpon
- Fundraiser was held to support Coco’s animal welfare.

### Impact:

- 20 spay and neuter surgeries daily
- 4040 animals were helped
- 62 dogs and 136 cats rescued
- 2428 animals have been Spay and Neutered.

# Nepal Stray Animal Project

## Improve the lives of animals in Nepal

Any animal lovers would be horrified at the harshness of the lives of street animals in Nepal. The goal of the project is to assist our local partners in continuing its animal welfare programmes.

Our partners are based in Pokhara, Nepal aims to end the culling of street animals and give many thousands of cats and dogs happier and healthier lives within their communities.



### Highlights:

- HART educated students about different dogs behaviours and how to protect themselves from dog bites
- HART hosted a celebration for our canine friends and they were blessed with tikka and garlands
- With HART becoming more well known locals now can bring in dogs that are in need
- Rescues with community involvement.

### Impact:

- Five to eight dogs are neutered daily
- 201 dogs were neutered, spayed and vaccinated
- Held community surveys
- Yearly mass anti-rabies vaccination.



# USA Wild Horse Rescue

## Help Rescue and Rehabilitate Mustangs

In the early 1900's, the wild mustang population in the US was estimated to be over 2 million. Today, there are only 15,000 left in the wild and about 40,000 in captivity in need of rescue.

The Wild Horse Rescue Center rescues and rehabilitates mustangs who have been abused and neglected. The center subsequently adopts the horses in to loving homes. The funds for this project will go towards the care of the center's 40 horses, located in Mims, Florida, USA.



### Highlights:

- Adoption of an older companion horse named Apache
- Rain, Starr and Annie who are all riding horses were adopted by a family in Canada
- Maria an EAGALA therapist adopted Ewya and Rango for her center
- Hosted a Summer Open House Fundraiser
- The Wild Horses Tales literacy programme encourages children to read and learn about horses, they also met the horse characters from the books
- Held an annual Barn to Barn Christmas ride fundraiser.

### Impact:

- A private double stall was built for Sonny and Chief
- Took in a young male donkey
- Hay and feed was purchased for the horses
- Spread seeds for new green pasture
- Raised \$2000 at the Barn to Barn fundraiser.







## 2018 Projects

# Education Training



# International Scholarships

## International Scholarships for Change

This project is focused on opening doors and giving young aspiring global ambassadors the opportunity to learn, develop and share their passion with others Internationally. Youths from all around the world, including the United Kingdom, North America, Australia and Europe are encouraged to connect with us so we can select the most aspiring young people and provide them access to International experiences.

This project is currently under review and we'd like to thank every one one for their constant support for opening the doors to aspiring scholars. We look forward to kick starting again in 2019.



# National Scholarships

## National Scholarships for Disadvantaged Youths

This project aims to provide young people who otherwise wouldn't have access, opportunities to reach their full potential. It identifies local youths and brings them onto our program for up to 6 months where they receive training, mentorship and work experience. It allows local scholars to experience the work that we do, be confronted with global issues on a local scale and become more aware of possibilities and opportunities.



### Highlights:

- In Fiji, Ratu trained for a few years to become a qualified diver
- Kimyi travelled to the capital of Cambodia to participate in a one day course
- Kimyi has gained experience in teaching english.

### Impact:

- Kimyi has been given full responsibility of independently teaching classes and duty of care
- Anna, a previous National Scholar joined us as a staff member
- Tai has been a dive master for us for many years.



“

My name is Yong Kimyi. I have been working for GVI Cambodia for almost a year. Being a staff member of GVI, I have learned many things. Firstly, I have been aware of some working cultures of people from different countries like England, Canada, America, Australia, Ireland, Belgium, Poland, Croatia, etc. I have learned through everyday communication at work and the culture presentation at the Power Club. Secondly, I feel that my English has gradually improved since I have been exposed to an English spoken working environment.

Thirdly, I have developed some techniques of teaching English. For example, I can use Bang Bang, some gestures for Jolly phonics drilling. Last of all but not least, I have developed some ways of working as a team member since I have got some training from the management team and real team work practice along the way.

”



**Yong Kimyi**  
*National Scholar*



# Laos Scholar

## Scholarships and Sponsorships for Laos Students

This project is working directly towards the indicators of UN SDG #4, Quality Education, by increasing the number of scholarships available for Lao students. This helps to achieve increased access to education. Our aim is to assist locals in gaining opportunities to continue and further their educational journey by supporting fees and associated costs for male and female students who may otherwise not have the chance to study.



### Highlights:

- Finished phase 2 of the Wa Mano refurbishment project
- Provided a scholarship for a student to study in China
- A local carpenter built 20 desks and benches and installed wiring for fans throughout classrooms
- Supported two females to attend and represent Laos on menstrual health at a Menstrual Health conference in Australia

### Impact:

- 65 sponsored students in town and abroad
- 33 females and 32 males. Of those 18 were studying in college or university, 5 of whom were females
- They also rented 3 classrooms for 12 months, providing English classes to over 60 girls and over 70 boys
- Also they used those classes to provide workshops about sustainable development and skill building (such as computer skills).

# Seychelles Education

## Advancing Young Lives Through Education In Seychelles

Mahe is the largest Island in the Seychelles and home to over 77,000 locals. The main source of income for the Island is through Tourism.

Partnered with the Presidents Village Children's Home, we are able to offer a stable environment for 65 children aged 6 months to 18 years old. Working with our partners we're able to offer funding, support and resources for additional extra-curricular activities. Providing training on the marine conservation, swimming and other key learning to all children.



### Highlights:

- Held the annual Cap Ternay Raft Race
- Educational trips around local islands for the children
- Croele Day saw kids enjoy a bouncy castle and children received a small christmas present from GVI
- Organised a sports day.

### Impact:

- Contributed towards a large-scale project at the children Presidents Village
- Stationary, note books, calculators, text books, pens and pencils



“

My name is Katie, I've been working in Laos for nearly 3 years now. In university, I studied art but was always interested in giving back. I volunteered in my local community through the Saint Vincent de Paul organization and did 6 weeks as a volunteer in India with a volunteering organization in 2012. When I came to work in Laos in 2017, I knew nothing about Laos, but soon learned how special it was. The students are incredibly dedicated and have really given me the inspiration to come into work every day.

”



**Katie**  
*Programme Manager*



# Thank You

There is no way to fully express our gratitude to all our donors, fundraisers and supporters as without you we would not be here. With your faithful financial contributions to all our projects over the years, you've demonstrated your deep commitment to our mission globally and together we have made a huge impact towards tackling all 17 global issues outlined by the United Nations Sustainable Development Goals.

Everyone's support has repeatedly played a key part of our growth and support to raise over £1,7 million since we begin in 2005 which has gone to some amazing projects. There is still more to be done and we are really looking forward to building on our partnerships with all our fundraisers, donors and supporters in 2019 to achieve even more!

Thank you for your generosity.



# Trust Declaration

The Board of Trustees declare that they have approved the trustees' report above.  
Signed for and on behalf of the GVI Charitable Trust's trustees by Heidi King.

Name: Heidi King

Signature: 

Date: 15 October 2019





## Contact us

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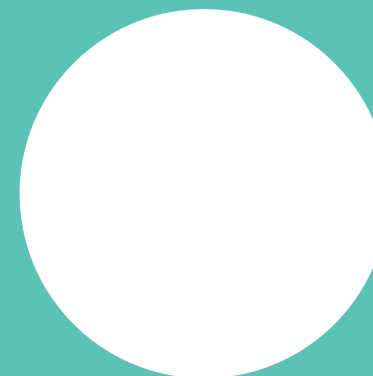
“

The GVI National Scholarship Programme provided me with the opportunity of a lifetime that will be embedded in my memory forever. I had no idea of GVI whatsoever but came to know of it later when I met Elizabeth at a Turtle Conservation Workshop and then Dr. Susanna Piovano offering me an opportunity to join volunteers on a tiny island somewhere in the Lomaiviti Group.

I received the message on the hilltop of Makogai Island trying to get phone reception and jumped of joy when I learnt that I was going to learn how to dive, survey, volunteer amongst other things with a group of volunteers from all over the globe. The excitement was overwhelming and I was quite fortunate to be the first local included in the programme.

Experience on Caqalai Island Arriving on the island without any expectations was worth it because all that I was provided with was satisfying on all levels. The accommodation was cool and the food was thrilling (I had pasta for the first time on the island). There was something new to learn every day. We were divided into groups and allocated duties that were rotated every day. Duties included galley, grounds, waste, dive shed and a day off. This allocation brought about togetherness and companionship among the members and it was beautiful since I was the only local with the rest of the volunteers who I now call friends were from different parts of the world.

”



**Ana Ciriya**  
*Marine National Scholarship Program*



**GLOBAL VISION INTERNATIONAL CHARITABLE TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**



# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	P Day A Hine H King	(Appointed 20 June 2018)
<b>Charity number</b>	1111494	
<b>Principal address</b>	1 Emperor Way Exeter Business Park Exeter EX1 1QA	
<b>Independent examiner</b>	Philip John Dymond FCCA Cheyettes Ltd 167 London Road Leicester LE2 1EG	

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# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

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# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2018*

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The trustees present their report and financial statements for the year ended 31 December 2018.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Trust Deed, the Charities Act 2011 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and activities**

The objects of the charity as set out in the Trust Deed are, in any part of the world:

- To promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment;
- To advance education and research for the benefit of the public in the conservation, protection and improvement of the physical and natural environment;
- To relieve sickness and preserve and promote the good health of persons;
- To relieve poverty, financial hardship and distress.

The charity is a non-governmental organisation founded in 2005 that partners with local organisations on an array of projects around the world. Working with local partners places the power in local hands and fosters participation. Through these partnerships, the charity aims to improve facilities, provide resources, protect environments and fund education and training opportunities.

The charity does not accept unsolicited requests for money. Funding is only given after consultation with local communities, organisations and other stakeholders ensuring that there are long term plans in place and ascertaining the sustainability of each project.

The charity ensures that all recipients of funding are vetted and that the long term aims of the projects are both sustainable and realistic. Funding is awarded for conservation and research, humanitarian aid, education and community development.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The charity has successfully embarked on a journey to build the foundations and independence in 2019 whilst ensuring that it continues to support and work with all of its global projects.

In 2018, the trustees identified and refined its projects to fit into four focus areas:

- Education and Enterprise;
- Animal Care;
- Conservation;
- Community Development.

These four focus areas are aligned with the United Nations Sustainable Development Goals and the charity has begun to work with all of its projects to ensure that they focus on a minimum of two goals and that there is clear and robust impact measuring in place. The trustees believe that in order to tackle the seventeen UN goals, it is necessary to work closely in partnership to allow projects to become self-sustainable, owned and developed by community members.

With the support of new trustees and external consultants, the charity has now created a robust operations team, project impact measuring systems and enhanced the governing and legal structure.

The charity continued to support 29 projects globally.



# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2018

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A more detailed review of projects and work undertaken is available in the charity's Report online at <https://gvi.org/our-story/our-reports/>

#### Financial review

Total income received during the year was £127,872 (2017 - £163,364). Included within this income were restricted funds of £113,921. During the reporting period, direct charitable expenditure amounted to £143,868 (2017 - £139,835). Fundraising expenditure was £421 (2017 - £1,175).

General reserves at 31st December 2018 amounted to £51,962 (2017 - £11,656) which is the equivalent of approximately four months total operating costs. Restricted fund balances at the year end were £185,659 and total funds held by the charity were therefore £185,659 (2017 - £254,038).

The trustees have established a general reserves policy to ensure that the charity can maximise the programme impact for beneficiaries and maximise the value of net income. General reserves provide some protection to the organisation and charitable programme and provide time to adjust to changing financial circumstances. This limits the risk to the programme in the event of a downturn in some of the charity's various sources of income or an unexpected need for additional expenditure.

The trustees consider that the charity has adequate resources to fulfil its immediate obligations. GVI-CT continues to seek to control expenditure where possible without jeopardising the charity's ability to fulfil its aims and objectives.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Structure, governance and management

Global Vision International Charitable Trust (The GVI Trust or GVI-CT) is a charitable trust constituted and governed by trust deed executed on 14th March 2005, amended in 2017.

The trustees who served during the year and up to the date of approving the Report were:

P Day	(Appointed 20 June 2018)
A Hine	
H King	
H Walton	(Resigned 20 June 2018)
J Walton	(Resigned 9 January 2018)
R Walton	(Resigned 20 June 2018)

The GVI-CT Trust Deeds were updated in 2017, including a move away from three life-time trustees to a Board of three to eight elected trustees who must serve a 3 to 6 year term.

Following this amendment, Jennifer Walton stepped down and Heidi King joined as Marketing and Communications Trustee together with Abigail Hine who joined as a General Trustee.

New trustees are supplied with appropriate information to enable them to fulfil their duties and, where necessary, attend independently organised training courses.

Whilst the trustees remain responsible for the operations of the charity, the day to day management is delegated to an administrator. this role was undertaken by Carly Kruyer during the year.



# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## TRUSTEES' REPORT (CONTINUED)

***FOR THE YEAR ENDED 31 DECEMBER 2018***

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The trustees' report was approved by the Board of Trustees.

**H King**

Trustee

Dated: 10 October 2019



# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

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I report to the trustees on my examination of the financial statements of Global Vision International Charitable Trust (the charity) for the year ended 31 December 2018.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 in order to enable a proper understanding of the financial statements to be reached.

Philip John Dymond FCCA

Cheyettes Ltd  
167 London Road  
Leicester  
LE2 1EG

Dated: 10 October 2019



# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2018

	Notes	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £	Total 2017 £
<b><u>Income from:</u></b>					
Donations and legacies	2	13,951	113,921	127,872	163,364
<b><u>Expenditure on:</u></b>					
Raising funds	3	421	-	421	1,175
Charitable activities	4	27,037	116,831	143,868	139,835
<b>Total resources expended</b>		27,458	116,831	144,289	141,010
<b>Net (outgoing)/incoming resources before transfers</b>		(13,507)	(2,910)	(16,417)	22,354
Gross transfers between funds		53,813	(53,813)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		40,306	(56,723)	(16,417)	22,354
Fund balances at 1 January 2018		11,656	242,382	254,038	231,683
<b>Fund balances at 31 December 2018</b>		51,962	185,659	237,621	254,037

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

All income and expenditure derive from continuing activities.

# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## BALANCE SHEET

AS AT 31 DECEMBER 2018

	Notes	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Tangible assets	7		1,600		-
<b>Current assets</b>					
Debtors	9	77		77	
Cash at bank and in hand		237,492		255,472	
		<u>237,569</u>		<u>255,549</u>	
<b>Creditors: amounts falling due within one year</b>	10	(1,548)		(1,512)	
Net current assets			236,021		254,037
<b>Total assets less current liabilities</b>			<u>237,621</u>		<u>254,037</u>
<b>Income funds</b>					
Restricted funds	11	185,659		242,381	
Unrestricted funds		51,962		11,656	
		<u>237,621</u>		<u>254,037</u>	

The financial statements were approved by the Trustees on 10 October 2019

H King  
Trustee



# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2018

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#### 1 Accounting policies

##### Charity information

Global Vision International Charitable Trust is a private trust registered in England and Wales. The address of the principal office is given in the reference and administrative information.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Trust Deed, the Charities Act 2011 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Unless otherwise stipulated by a donor, a 10% charge is transferred from each restricted project fund to the general reserve to account for the running costs of the charity.

##### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2018**

---

### **1 Accounting policies**

**(Continued)**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

#### **1.5 Resources expended**

Expenditure is included in the financial statements on an accruals basis, inclusive of any VAT which cannot be recovered.

The costs of raising funds comprise those costs associated with attracting donations and legacies.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of either an estimate of the proportion of time spent by staff or upon usage of those activities.

#### **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	20% per annum on a straight line basis
-----------	----------------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### **1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

#### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.



# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

---

### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2018**

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2018 £	2018 £	2018 £	2017 £
Donations and gifts	13,951	113,921	127,872	163,364
	<u>13,951</u>	<u>113,921</u>	<u>127,872</u>	<u>163,364</u>
<b>For the year ended 31 December 2017</b>	<u>17,707</u>	<u>145,657</u>		<u>163,364</u>

### 3 Raising funds

	Unrestricted funds	Total
	2018 £	2017 £
<u>Fundraising and publicity</u>		
Fundraising agents	421	1,175
	<u>421</u>	<u>1,175</u>



# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2018**

### 4 Charitable activities

	2018 £	2017 £
Staff costs	10,070	2,089
Depreciation and impairment	400	-
Direct charitable expenditure	130,647	123,514
<b>Support costs:</b>		
GVI management expenses	-	12,502
Independent examiner's fees	1,548	1,512
Bank charges	291	218
Office expenses	912	-
	<u>143,868</u>	<u>139,835</u>
<b>Analysis by fund</b>		
Unrestricted funds	27,037	
Restricted funds	<u>116,831</u>	
	<u>143,868</u>	
<b>For the year ended 31 December 2017</b>		
Unrestricted funds		25,760
Restricted funds		<u>114,075</u>
		<u>139,835</u>

### 5 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or reimbursement of expenses from the charity during the year.

# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2018

### 6 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2018 Number	2017 Number
Trustees	4	5
Administration and support	1	1
	<u>5</u>	<u>6</u>

#### Employment costs

	2018 £	2017 £
Wages and salaries	<u>10,070</u>	<u>2,089</u>

There were no employees whose annual remuneration was £60,000 or more.

### 7 Tangible fixed assets

	Computers £
<b>Cost</b>	
Additions	2,000
At 31 December 2018	<u>2,000</u>
<b>Depreciation and impairment</b>	
Depreciation charged in the year	400
At 31 December 2018	<u>400</u>
<b>Carrying amount</b>	
At 31 December 2018	<u>1,600</u>

### 8 Financial instruments

	2018 £	2017 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	<u>237,569</u>	<u>255,549</u>
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	<u>1,548</u>	<u>1,512</u>



# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### 9 Debtors

	2018 £	2017 £
Amounts falling due within one year:		
Other debtors	77	77

#### 10 Creditors: amounts falling due within one year

	2018 £	2017 £
Accruals and deferred income	1,548	1,512

#### 11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2018	Movement in funds			Balance at 31 December 2018
	£	Incoming resources £	Resources expended £	Transfers £	£
Brazil	12,411	2,481	-	(241)	14,651
Nyota Ing'arayo	7,478	2,416	(8,449)	(242)	1,203
South Africa	18,269	6,525	(10,409)	(1,510)	12,875
Costa Rica	15,584	4,406	(10,550)	(441)	8,999
Fiji	13,643	3,886	(10,433)	(357)	6,739
Thailand	10,398	11,991	(15,271)	(1,253)	5,865
Laos	19,135	18,162	(24,549)	(1,145)	11,603
Mexico	9,686	5,024	(2,773)	(503)	11,434
Nepal	7,663	4,421	(10,275)	(442)	1,367
India	9,863	17,451	(16,222)	(1,645)	9,447
Disasters	42,130	-	-	(41,997)	133
Others	76,122	37,158	(7,900)	(4,037)	101,343
	242,382	113,921	(116,831)	(53,813)	185,659

All restricted funds are held for the charity's primary objectives and activities, the principal of which is environmental protection, the promotion of education and relief of sickness and poverty throughout the world. In particular:

#### *Brazil*

In Brazil, the charity supports an independent learning centre "Grandma Clara's Dream Home." The centre is entirely reliant upon donations from the charity and uses funds to send a teacher to school so that she may become qualified, provide daily meals for students, provide learning resources and general maintenance to the school facilities.

# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2018

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#### 11 Restricted funds

(Continued)

##### *South Africa*

In South Africa the charity uses funds to support 3 projects.

Funding for the Gordon's Bay community project are primarily used to assist children with special needs, providing much needed resources to their home. Funding in Limpopo is used for the conservation of the endangered white rhino and to assist local creches in the area get to a stage where they can become registered with the local government.

##### *Costa Rica*

In Costa Rica the charity uses funds to support 2 projects.

Funding in Jalova is used to assist local park rangers and conservation groups working in the Totuguero National Park in the area of protection and scientific research, specifically related to jaguar and turtle interactions.

In Quepos the charity continues to work to improve educational opportunities, community resources and access to additional learning opportunities.

##### *Fiji*

In Fiji the charity used funds to assist in two main areas; education for underprivileged children, providing resources such as construction and upgrades of learning areas and educational materials; fresh drinking water for communities by installing rainwater harvesting systems. The charity also undertakes some education and awareness campaigns around recycling and waste disposal and hygiene.

##### *Thailand*

In Thailand the charity supports conservation and community projects in Phang Nga and Chaing Mai.

In Phang Nga assistance is offered to a local conservation partner, Shark Guardian, working on shark conservation and marine education in the local area. Funds are used to work with locals on projects that help reduce waste in the area, which gets washed into the oceans.

In Chaing Mai the charity supports a wildlife programme that reintroduces Asian elephants to the forest and encourages ethical treatment of the elephants. The charity also works with the community, providing additional learning opportunities and general community uplift works.

##### *Laos*

In Laos the charity supports local students so that they may have access to education. This is achieved by supporting a network of temple schools and English centres as well as supporting individual students as needs arise.

##### *Mexico*

In Mexico funds are used to support three projects.

Funding in Pez Maya is used to support local partners in their marine conservation work on the Meso American Barrier Reef System.

In Playa del Carmen the charity support two community projects. Funding for one of these projects offers support to Coco's Animal Rescue who run low cost or free sterilisation drives and community education and awareness campaigns around animal care. The second project offers funding assistance to Save the Children and the Integral Care Centre. The bulk of the funding is used to secure therapies that the school otherwise wouldn't have access to.



# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

### 11 Restricted funds

(Continued)

#### *Nepal*

The charity works with a number of grassroots projects in and around Pokhara to deliver services to vulnerable children and adults.

#### *India*

Funding in India is used to support the community of Fort Kochi. Support is given for education and health initiatives for disadvantaged and vulnerable children and adults. The charity supports a network of schools, special needs centres and relief settlements.

#### *Disasters*

Funding in the charity's disaster fund is used to assist in the relief and recovery efforts in areas that GVI operates, or where the charity has a connection, when disaster strikes. Funds that are distributed in the immediate aftermath of a disaster cover essential and lifesaving resources. On a longer-term scale, the charity endeavours to have enough funds so that it is able to help communities rebuild and restore their lives.

#### *Others*

The charity has worked on many other projects throughout the world and further details of these can be found on the charity's website.

Transfers included above represent operational, administrative and support costs incurred by the charity included in unrestricted funds.

### 12 Analysis of net assets between funds

	Unrestricted 2018 £	Restricted 2018 £	Total 2018 £	Total 2017 £
Fund balances at 31 December 2018 are represented by:				
Tangible assets	1,600	-	1,600	-
Current assets/(liabilities)	50,362	185,659	236,021	254,037
	<u>51,962</u>	<u>185,659</u>	<u>237,621</u>	<u>254,037</u>

# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

***FOR THE YEAR ENDED 31 DECEMBER 2018***

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### **13 Related party transactions**

Richard Walton, a trustee of the charity until June 2018, has a controlling interest in Global Vision International Limited (GVI Limited). The charity pays a management contribution to GVI Limited that covers the following costs:

- Shared working space in the GVI Limited office;
- Dedicated time from GVI staff, including support from their Alumni Services Department and all field and project staff;
- Access to resources and expertise on the ground in all locations where projects are supported;
- GVI field staff are responsible for all communication with local partners on behalf of the charity.

During the year ended 31st December 2017, the charity was charged £14,590 by GVI Limited.



**GLOBAL VISION INTERNATIONAL CHARITABLE TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**

# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	P Day A Hine H King	(Appointed 20 June 2018)
<b>Charity number</b>	1111494	
<b>Principal address</b>	1 Emperor Way Exeter Business Park Exeter EX1 1QA	
<b>Independent examiner</b>	Philip John Dymond FCCA Cheyettes Ltd 167 London Road Leicester LE2 1EG	

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# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

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Notes to the financial statements	7 - 16

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# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 DECEMBER 2018*

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The trustees present their report and financial statements for the year ended 31 December 2018.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Trust Deed, the Charities Act 2011 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and activities**

The objects of the charity as set out in the Trust Deed are, in any part of the world:

- To promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment;
- To advance education and research for the benefit of the public in the conservation, protection and improvement of the physical and natural environment;
- To relieve sickness and preserve and promote the good health of persons;
- To relieve poverty, financial hardship and distress.

The charity is a non-governmental organisation founded in 2005 that partners with local organisations on an array of projects around the world. Working with local partners places the power in local hands and fosters participation. Through these partnerships, the charity aims to improve facilities, provide resources, protect environments and fund education and training opportunities.

The charity does not accept unsolicited requests for money. Funding is only given after consultation with local communities, organisations and other stakeholders ensuring that there are long term plans in place and ascertaining the sustainability of each project.

The charity ensures that all recipients of funding are vetted and that the long term aims of the projects are both sustainable and realistic. Funding is awarded for conservation and research, humanitarian aid, education and community development.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

The charity has successfully embarked on a journey to build the foundations and independence in 2019 whilst ensuring that it continues to support and work with all of its global projects.

In 2018, the trustees identified and refined its projects to fit into four focus areas:

- Education and Enterprise;
- Animal Care;
- Conservation;
- Community Development.

These four focus areas are aligned with the United Nations Sustainable Development Goals and the charity has begun to work with all of its projects to ensure that they focus on a minimum of two goals and that there is clear and robust impact measuring in place. The trustees believe that in order to tackle the seventeen UN goals, it is necessary to work closely in partnership to allow projects to become self-sustainable, owned and developed by community members.

With the support of new trustees and external consultants, the charity has now created a robust operations team, project impact measuring systems and enhanced the governing and legal structure.

The charity continued to support 29 projects globally.



# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2018

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A more detailed review of projects and work undertaken is available in the charity's Report online at <https://gvi.org/our-story/our-reports/>

#### Financial review

Total income received during the year was £127,872 (2017 - £163,364). Included within this income were restricted funds of £113,921. During the reporting period, direct charitable expenditure amounted to £143,868 (2017 - £139,835). Fundraising expenditure was £421 (2017 - £1,175).

General reserves at 31st December 2018 amounted to £51,962 (2017 - £11,656) which is the equivalent of approximately four months total operating costs. Restricted fund balances at the year end were £185,659 and total funds held by the charity were therefore £185,659 (2017 - £254,038).

The trustees have established a general reserves policy to ensure that the charity can maximise the programme impact for beneficiaries and maximise the value of net income. General reserves provide some protection to the organisation and charitable programme and provide time to adjust to changing financial circumstances. This limits the risk to the programme in the event of a downturn in some of the charity's various sources of income or an unexpected need for additional expenditure.

The trustees consider that the charity has adequate resources to fulfil its immediate obligations. GVI-CT continues to seek to control expenditure where possible without jeopardising the charity's ability to fulfil its aims and objectives.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

#### Structure, governance and management

Global Vision International Charitable Trust (The GVI Trust or GVI-CT) is a charitable trust constituted and governed by trust deed executed on 14th March 2005, amended in 2017.

The trustees who served during the year and up to the date of approving the Report were:

P Day	(Appointed 20 June 2018)
A Hine	
H King	
H Walton	(Resigned 20 June 2018)
J Walton	(Resigned 9 January 2018)
R Walton	(Resigned 20 June 2018)

The GVI-CT Trust Deeds were updated in 2017, including a move away from three life-time trustees to a Board of three to eight elected trustees who must serve a 3 to 6 year term.

Following this amendment, Jennifer Walton stepped down and Heidi King joined as Marketing and Communications Trustee together with Abigail Hine who joined as a General Trustee.

New trustees are supplied with appropriate information to enable them to fulfil their duties and, where necessary, attend independently organised training courses.

Whilst the trustees remain responsible for the operations of the charity, the day to day management is delegated to an administrator. This role was undertaken by Carly Kruyer during the year.

# **GLOBAL VISION INTERNATIONAL CHARITABLE TRUST**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2018***

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The trustees' report was approved by the Board of Trustees.

**H King**

Trustee

Dated: 10 October 2019



# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

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I report to the trustees on my examination of the financial statements of Global Vision International Charitable Trust (the charity) for the year ended 31 December 2018.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 in order to enable a proper understanding of the financial statements to be reached.

Philip John Dymond FCCA

Cheyettes Ltd  
167 London Road  
Leicester  
LE2 1EG

Dated: 10 October 2019

# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2018**

	Notes	Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £	Total 2017 £
<b><u>Income from:</u></b>					
Donations and legacies	2	13,951	113,921	127,872	163,364
<b><u>Expenditure on:</u></b>					
Raising funds	3	421	-	421	1,175
Charitable activities	4	27,037	116,831	143,868	139,835
<b>Total resources expended</b>		27,458	116,831	144,289	141,010
<b>Net (outgoing)/incoming resources before transfers</b>		(13,507)	(2,910)	(16,417)	22,354
Gross transfers between funds		53,813	(53,813)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		40,306	(56,723)	(16,417)	22,354
Fund balances at 1 January 2018		11,656	242,382	254,038	231,683
<b>Fund balances at 31 December 2018</b>		51,962	185,659	237,621	254,037

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

All income and expenditure derive from continuing activities.



# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## BALANCE SHEET

AS AT 31 DECEMBER 2018

	Notes	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Tangible assets	7		1,600		-
<b>Current assets</b>					
Debtors	9	77		77	
Cash at bank and in hand		237,492		255,472	
		<u>237,569</u>		<u>255,549</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(1,548)</u>		<u>(1,512)</u>	
Net current assets			236,021		254,037
<b>Total assets less current liabilities</b>			<u>237,621</u>		<u>254,037</u>
<b>Income funds</b>					
Restricted funds	11	185,659		242,381	
Unrestricted funds		51,962		11,656	
		<u>237,621</u>		<u>254,037</u>	

The financial statements were approved by the Trustees on 10 October 2019

H King  
Trustee

# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2018

---

#### 1 Accounting policies

##### Charity information

Global Vision International Charitable Trust is a private trust registered in England and Wales. The address of the principal office is given in the reference and administrative information.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Trust Deed, the Charities Act 2011 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 (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Unless otherwise stipulated by a donor, a 10% charge is transferred from each restricted project fund to the general reserve to account for the running costs of the charity.

##### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.



# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2018**

---

### **1 Accounting policies**

**(Continued)**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

#### **1.5 Resources expended**

Expenditure is included in the financial statements on an accruals basis, inclusive of any VAT which cannot be recovered.

The costs of raising funds comprise those costs associated with attracting donations and legacies.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs, which are attributable to more than one activity, are apportioned across cost categories on the basis of either an estimate of the proportion of time spent by staff or upon usage of those activities.

#### **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	20% per annum on a straight line basis
-----------	----------------------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### **1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

#### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

---

### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2018**

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2018 £	2018 £	2018 £	2017 £
Donations and gifts	13,951	113,921	127,872	163,364
	<u>13,951</u>	<u>113,921</u>	<u>127,872</u>	<u>163,364</u>
<b>For the year ended 31 December 2017</b>	<u>17,707</u>	<u>145,657</u>		<u>163,364</u>

### 3 Raising funds

	Unrestricted funds	Total
	2018 £	2017 £
<u>Fundraising and publicity</u>		
Fundraising agents	421	1,175
	<u>421</u>	<u>1,175</u>



# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2018**

### 4 Charitable activities

	2018 £	2017 £
Staff costs	10,070	2,089
Depreciation and impairment	400	-
Direct charitable expenditure	130,647	123,514
<b>Support costs:</b>		
GVI management expenses	-	12,502
Independent examiner's fees	1,548	1,512
Bank charges	291	218
Office expenses	912	-
	<u>143,868</u>	<u>139,835</u>
<b>Analysis by fund</b>		
Unrestricted funds	27,037	
Restricted funds	<u>116,831</u>	
	<u>143,868</u>	
<b>For the year ended 31 December 2017</b>		
Unrestricted funds		25,760
Restricted funds		<u>114,075</u>
		<u>139,835</u>

### 5 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or reimbursement of expenses from the charity during the year.

# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2018

### 6 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2018 Number	2017 Number
Trustees	4	5
Administration and support	1	1
	<u>5</u>	<u>6</u>

#### Employment costs

	2018 £	2017 £
Wages and salaries	<u>10,070</u>	<u>2,089</u>

There were no employees whose annual remuneration was £60,000 or more.

### 7 Tangible fixed assets

	Computers £
<b>Cost</b>	
Additions	2,000
At 31 December 2018	<u>2,000</u>
<b>Depreciation and impairment</b>	
Depreciation charged in the year	400
At 31 December 2018	<u>400</u>
<b>Carrying amount</b>	
At 31 December 2018	<u>1,600</u>

### 8 Financial instruments

	2018 £	2017 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at amortised cost	<u>237,569</u>	<u>255,549</u>
<b>Carrying amount of financial liabilities</b>		
Measured at amortised cost	<u>1,548</u>	<u>1,512</u>

# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2018

#### 9 Debtors

	2018 £	2017 £
Amounts falling due within one year:		
Other debtors	77	77

#### 10 Creditors: amounts falling due within one year

	2018 £	2017 £
Accruals and deferred income	1,548	1,512

#### 11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2018	Movement in funds			Balance at 31 December 2018
	£	Incoming resources £	Resources expended £	Transfers £	£
Brazil	12,411	2,481	-	(241)	14,651
Nyota Ing'arayo	7,478	2,416	(8,449)	(242)	1,203
South Africa	18,269	6,525	(10,409)	(1,510)	12,875
Costa Rica	15,584	4,406	(10,550)	(441)	8,999
Fiji	13,643	3,886	(10,433)	(357)	6,739
Thailand	10,398	11,991	(15,271)	(1,253)	5,865
Laos	19,135	18,162	(24,549)	(1,145)	11,603
Mexico	9,686	5,024	(2,773)	(503)	11,434
Nepal	7,663	4,421	(10,275)	(442)	1,367
India	9,863	17,451	(16,222)	(1,645)	9,447
Disasters	42,130	-	-	(41,997)	133
Others	76,122	37,158	(7,900)	(4,037)	101,343
	242,382	113,921	(116,831)	(53,813)	185,659

All restricted funds are held for the charity's primary objectives and activities, the principal of which is environmental protection, the promotion of education and relief of sickness and poverty throughout the world. In particular:

#### *Brazil*

In Brazil, the charity supports an independent learning centre "Grandma Clara's Dream Home." The centre is entirely reliant upon donations from the charity and uses funds to send a teacher to school so that she may become qualified, provide daily meals for students, provide learning resources and general maintenance to the school facilities.



# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2018

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#### 11 Restricted funds

(Continued)

##### *South Africa*

In South Africa the charity uses funds to support 3 projects.

Funding for the Gordon's Bay community project are primarily used to assist children with special needs, providing much needed resources to their home. Funding in Limpopo is used for the conservation of the endangered white rhino and to assist local creches in the area get to a stage where they can become registered with the local government.

##### *Costa Rica*

In Costa Rica the charity uses funds to support 2 projects.

Funding in Jalova is used to assist local park rangers and conservation groups working in the Totuguero National Park in the area of protection and scientific research, specifically related to jaguar and turtle interactions.

In Quepos the charity continues to work to improve educational opportunities, community resources and access to additional learning opportunities.

##### *Fiji*

In Fiji the charity used funds to assist in two main areas; education for underprivileged children, providing resources such as construction and upgrades of learning areas and educational materials; fresh drinking water for communities by installing rainwater harvesting systems. The charity also undertakes some education and awareness campaigns around recycling and waste disposal and hygiene.

##### *Thailand*

In Thailand the charity supports conservation and community projects in Phang Nga and Chaing Mai.

In Phang Nga assistance is offered to a local conservation partner, Shark Guardian, working on shark conservation and marine education in the local area. Funds are used to work with locals on projects that help reduce waste in the area, which gets washed into the oceans.

In Chaing Mai the charity supports a wildlife programme that reintroduces Asian elephants to the forest and encourages ethical treatment of the elephants. The charity also works with the community, providing additional learning opportunities and general community uplift works.

##### *Laos*

In Laos the charity supports local students so that they may have access to education. This is achieved by supporting a network of temple schools and English centres as well as supporting individual students as needs arise.

##### *Mexico*

In Mexico funds are used to support three projects.

Funding in Pez Maya is used to support local partners in their marine conservation work on the Meso American Barrier Reef System.

In Playa del Carmen the charity support two community projects. Funding for one of these projects offers support to Coco's Animal Rescue who run low cost or free sterilisation drives and community education and awareness campaigns around animal care. The second project offers funding assistance to Save the Children and the Integral Care Centre. The bulk of the funding is used to secure therapies that the school otherwise wouldn't have access to.

# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2018

### 11 Restricted funds

(Continued)

#### *Nepal*

The charity works with a number of grassroots projects in and around Pokhara to deliver services to vulnerable children and adults.

#### *India*

Funding in India is used to support the community of Fort Kochi. Support is given for education and health initiatives for disadvantaged and vulnerable children and adults. The charity supports a network of schools, special needs centres and relief settlements.

#### *Disasters*

Funding in the charity's disaster fund is used to assist in the relief and recovery efforts in areas that GVI operates, or where the charity has a connection, when disaster strikes. Funds that are distributed in the immediate aftermath of a disaster cover essential and lifesaving resources. On a longer-term scale, the charity endeavours to have enough funds so that it is able to help communities rebuild and restore their lives.

#### *Others*

The charity has worked on many other projects throughout the world and further details of these can be found on the charity's website.

Transfers included above represent operational, administrative and support costs incurred by the charity included in unrestricted funds.

### 12 Analysis of net assets between funds

	Unrestricted 2018 £	Restricted 2018 £	Total 2018 £	Total 2017 £
Fund balances at 31 December 2018 are represented by:				
Tangible assets	1,600	-	1,600	-
Current assets/(liabilities)	50,362	185,659	236,021	254,037
	<u>51,962</u>	<u>185,659</u>	<u>237,621</u>	<u>254,037</u>

# GLOBAL VISION INTERNATIONAL CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

***FOR THE YEAR ENDED 31 DECEMBER 2018***

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### **13 Related party transactions**

Richard Walton, a trustee of the charity until June 2018, has a controlling interest in Global Vision International Limited (GVI Limited). The charity pays a management contribution to GVI Limited that covers the following costs:

- Shared working space in the GVI Limited office;
- Dedicated time from GVI staff, including support from their Alumni Services Department and all field and project staff;
- Access to resources and expertise on the ground in all locations where projects are supported;
- GVI field staff are responsible for all communication with local partners on behalf of the charity.

During the year ended 31st December 2017, the charity was charged £14,590 by GVI Limited.