

**ENGINEERS AGAINST POVERTY**  
(Company limited by guarantee no. 3613056  
registered charity no. 1071974)

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2009**

# **ENGINEERS AGAINST POVERTY**

**(Company limited by guarantee no. 3613056, registered charity no. 1071974)**

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## **REPORT AND FINANCIAL STATEMENTS**

**For the year ended 31 December 2009**

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## ENGINEERS AGAINST POVERTY

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### REFERENCE AND ADMINISTRATIVE DETAILS

For the year ended 31 December 2009

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<b>Trustees</b>	Douglas Oakervee OBE FREng Robert Howard - Jones Neil Bruce Professor Paul Jowitt Tony Marshall Tim Sharp Ronald Watermeyer	Chairman Treasurer
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<b>Vice President</b>	John Hodges CMG
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<b>Company Secretary</b>	Tendai Nyoka
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<b>Executive Director</b>	Petter Matthews
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<b>Company reg. no.</b>	3613056
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<b>Charity reg. no.</b>	1071974
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<b>Registered office</b>	2nd Floor Weston House 246 High Holborn London WC1V 7EX
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<b>Auditors</b>	Gotham Erskine LLP Friendly House 52 - 58 Tabernacle Street London EC2A 4NJ
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<b>Bankers</b>	National Westminster Bank Plc Charing Cross Branch PO Box 113, Cavell House 2a Charing Cross Road London WC2H 0NN
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## ENGINEERS AGAINST POVERTY

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### TRUSTEES' REPORT

For the year ended 31 December 2009

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The Trustees, who act as directors of the Company for the purposes of the company law, submit their annual report and the financial statements of Engineers Against Poverty (EAP) for the year ended 31 December 2009. The Trustees confirm that the annual report and financial statements of the Company comply with current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities (revised 2005)'.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing Document

Engineers Against Poverty is a Company limited by guarantee, (company number 3613056), and a registered Charity, (Charity number 1071974). It was known as The Telford Challenge until 17 October 2003. The power and limits of the Charity are set out in its Memorandum and Articles of Association.

There are no transactions with the Trustees that require disclosure under FRS 8 'Related Party Disclosures'.

#### Appointment of Trustees

At the Annual General Meeting in July 2009 Paul Jowitt and Tim Sharp resigned by rotation and were re-elected by the Trustees.

#### Principal Officers

The following people were employed by EAP during 2009:

- Petter Matthews (Executive Director),
- Matthew Lynch (Programme Manager),
- Jill Wells (Programme Officer),
- Tendai Nyoka (Finance and Administration Officer).

#### Management of major risks

The Trustees retain responsibility for a system of internal controls that are designed to manage major risks. These systems provide reasonable but not absolute assurance against inappropriate or ineffective use of resources and against the risk of errors or fraud.

The Trustees delegate authority to the Executive Director to conduct an annual review of the major strategic and operational risks that EAP faces and the ways in which they are being monitored, managed and mitigated. The outcomes of this review are reported to the Trustees by the Executive Director and changes in policy are made where necessary. The Trustees are satisfied with the systems in place to monitor, manage and mitigate EAP's exposure to major risks.

### OBJECTIVES AND ACTIVITIES

#### Objects

The objects of the Charity are for the relief of poverty in particular by assisting in the provision of engineering support for projects and programmes for the relief of poverty anywhere in the world.

## **ENGINEERS AGAINST POVERTY**

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### **TRUSTEES' REPORT**

**For the year ended 31 December 2009**

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#### **Mission**

Engineers Against Poverty works with industry, government and civil society to fight poverty and promote sustainable development.

#### **Policies**

The Trustees are responsible for establishing the policies that guide the work of the Charity. These policies are designed to make the most effective and efficient use of the resources at its disposal. They are also designed to ensure that EAP meets its obligations to its project partners, corporate and individual supporters and staff. Responsibility for implementing these policies on a day-to-day basis is delegated to the Executive Director who reports to the Trustees on a regular basis.

#### **Restrictions**

There are no restrictions in the governing documents as to how Engineers Against Poverty may operate.

#### **Investment Powers**

There are no powers to make investments other than in bank accounts and there is no intention to build up an investment fund.

#### **Charitable Contributions**

All programme expenditure is for charitable purposes, but no direct contributions for charitable purposes have been made.

#### **Liability Insurance**

£420 has been expended on Charity Trustees' Liability Insurance.

### **ACHIEVEMENTS AND PERFORMANCE**

It became more difficult to raise charitable income in 2009 as individuals and businesses adjusted to the effects of the global economic crisis. At the same time the demand for development support increased in many low and middle income countries as aid budgets were cut and economic growth slowed or went into reverse. Despite these challenges, EAP's programme continued to strengthen in 2009 and progress was made across our three principal areas of activity - public sector infrastructure, extractive industries and engineering education.

Our work in public sector infrastructure included continuation of three long-term projects aimed at improving the development impact of investments in infrastructure. The first is the Construction Sector Transparency Initiative (CoST), a two year pilot project aimed at improving transparency and accountability in public sector construction. It includes projects in Tanzania, Botswana, Zambia, Ethiopia, Philippines, Vietnam and the UK. EAP was involved in creating the national and international institutional arrangements and working with national multi-stakeholder groups to establish mechanisms for the public disclosure of material project information.

Our partnership with the Institution of Civil Engineers, that is exploring how the procurement of public sector infrastructure can be used as a mechanism for achieving national development goals, is the second of these long-term projects. In 2009 we extended this work to the conditions of low paid construction workers through a focus on health and safety. A joint publication demonstrated how procurement can become an effective mechanism for protecting and enhancing the conditions of low income construction workers in the developing world.

### TRUSTEES' REPORT

For the year ended 31 December 2009

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The third project is ASPIRE, an innovative software based system for integrating poverty and sustainability into infrastructure projects. ASPIRE was developed in partnership with ARUP. It was tested on a range of international projects and was subject to a 'soft' launch. We began work on marketing ASPIRE and on the support that we could provide to users through consultancy services and training provision.

EAP is recognised as a leading authority on optimising local content (i.e. the local sourcing of goods and services) in the upstream oil and gas sector. We were engaged by the International Finance Corporation to develop a toolkit aimed at supporting oil and gas companies to develop a corporate local content policy. This will help ensure that local contractors, suppliers and workers benefit from the presence of international oil companies and that the extractive sector contributes more towards national development goals. EAP was also engaged by IPIECA, the global oil and gas industry association for environmental and social issues, to develop a local content guidance document for its members. This will see EAP's thinking joined with industry experience to help institutionalise good practice.

Engineering education is the only part of EAP's programme that has a UK focus. We launched a three year project in 2009 in association with the Engineering Council, Engineering Subject Centre, Engineers Professors' Council and the Institute of Education. It worked with seven universities and helped them to incorporate a 'global dimension' into the teaching of engineering undergraduates. This was achieved through a series of professional development seminars and specialist curriculum development support.

A range of other activities also helped to establish EAP as thought-leader in our areas of expertise. Evidence of this included invitations to share our knowledge with leading international agencies such as the OECD, African Development Bank and NATO, and through contributing high profile publications of organisations such as Business Action for Africa, UNESCO and the Royal Academy of Engineering.

#### **Support of Organisations**

The work of EAP in 2009 would not have been possible without the tremendous support of a range of organisations. Particular thanks to the EngineeringUK which contributed the equivalent of £36,150 in in-kind support. Other organisations include:

- AMEC
- Anglo American
- ARUP
- Atkins
- Balfour Beatty
- BHP Billiton
- BT
- Chartered Institution of Water and Environmental Management
- Department for International Development
- Engineering Council
- Engineering UK
- Fluor
- Gifford

## ENGINEERS AGAINST POVERTY

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### TRUSTEES' REPORT

For the year ended 31 December 2009

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- Institution of Civil Engineers
- Institution of Diesel and Gas Turbine Engineers
- Institution of Engineers Tanzania
- Institution of Highways and Transportation Foundation
- Institution of Mechanical Engineers
- Institution of Structural Engineers
- Jacobs Engineering Group
- Nichols Group
- Society of Operating Engineers
- South African Institution of Civil Engineering
- Thames Water
- Wardell Armstrong

#### **Support of Individuals**

The Trustees offer sincere thanks to all the individuals who have supported the Charity's work in 2009.

#### **FINANCIAL REVIEW**

##### **Accounts**

The accounts for the year ended 31 December 2009 are shown in this annual report. The Trustees consider that the reserves are sufficient to meet its needs and obligations. All funds are held on short term deposit.

##### **Unrestricted Funds**

Expenditure exceeded income by £23,077. The balance on unrestricted funds at 31 December 2009 stood at £65,600.

##### **Reserves**

The Trustees have established a Reserves Policy that considers the level of 'free reserves' sufficient to protect the organisation and its charitable programme by providing time to adjust to changing financial circumstances. This limits the risk of disruption to the programme in the event of a shortfall in any of EAP's various sources of income, or an unexpected need for additional expenditure. At the year end the Reserves were £65,600 which the Trustees consider to be acceptable.

#### **PLANS FOR FUTURE PERIODS**

EAP has a growing reputation as a thought-leader on engineering and international development. Protecting and enhancing this reputation will require that we retain existing and secure new supporters and strategic partners. We must also translate the recognition that our work receives into new programme opportunities and sources of income. This will be achieved by remaining focused on our charitable objectives and continuing to make efficient and effective use of our resources.

**TRUSTEES' REPORT**

**For the year ended 31 December 2009**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company and charity law applicable to charities in England/Wales requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the Company and of the surplus or deficit of the Company for that period. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- Observe the methods and principles in the Charities SORP
- prepare the financial statements on the going concern basis (unless it is inappropriate to presume that the Company will continue in operation).

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

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

**STATEMENT OF DISCLOSURE OF INFORMATION TO AUDITORS**

The Trustees have confirmed that, so far as they are aware, there is no relevant audit information of which the Company's auditors are unaware, and that they have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

**PREPARATION OF THE REPORT**

This report has been prepared in accordance with the provisions of Part VII of the Companies Act 2006 relating to small companies.

**AUDITORS**

The auditors, Gotham Erskine LLP have indicated their willingness to accept re-appointment under Section 485 of the Companies Act 2006.



## **ENGINEERS AGAINST POVERTY**

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### **TRUSTEES' REPORT**

**For the year ended 31 December 2009**

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### **SMALL COMPANY SPECIAL PROVISIONS**

The report of the Trustees has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006 It was approved, and authorised for issue, by the Trustees on 6 July 2010 and signed on its behalf by:

Douglas Oakervee OBE FREng  
Chairman

## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ENGINEERS AGAINST POVERTY (REGISTERED COMPANY NO. 03613056)**

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We have audited the financial statements of Engineers Against Poverty for the year ended 31 December 2009 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes. These financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

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

### **Respective responsibilities of Trustees and auditors**

The responsibilities of the Trustees who are the directors of Engineers Against Poverty for the purposes of company law, for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Responsibilities Statement of the Trustees.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and the Companies Act 2006. We also report to you if, in our opinion, the information given in the Report of the Trustees is consistent with the financial statements.

In addition we report to you if, in our opinion, the Company has not kept adequate accounting records, if the financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosure of trustees' remuneration specified by law are not made.

We read the Report of the Trustees and consider the implications for our report if we become aware of any apparent misstatements within it.

### **Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF  
ENGINEERS AGAINST POVERTY (REGISTERED COMPANY NO. 03613056)  
(Continued)**

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**Opinion**

In our opinion:

- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities;
- the financial statements have been properly prepared in accordance with the Companies Act 2006;
- the financial statements give a true and fair view of the state of the Company's affairs as at 31 December 2009, and of its incoming resources and application of resources, including its income and expenditure, in the year then ended; and
- the information given in the Report of the Trustees is consistent with the financial statements.

James Gare (Senior Statutory Auditor)  
**For and on behalf of Gotham Erskine LLP**  
Chartered Accountants and Statutory Auditors  
Friendly House  
52 - 58 Tabernacle Street  
London EC2A 4NJ

Date:

**ENGINEERS AGAINST POVERTY**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(incorporating Income and Expenditure Account )**  
**For the year ended 31 December 2009**

	Notes	Unrestricted Funds 2009 £	Restricted Funds 2009 £	Total Funds 2009 £	Total Funds 2008 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generated funds:					
Voluntary income	2	101,951	100,321	202,272	222,836
Bank interest receivable		71	-	71	3,418
Incoming resources from charitable activities	3	62,341	5,000	67,341	82,966
<b>TOTAL INCOMING RESOURCES</b>		<b>164,363</b>	<b>105,321</b>	<b>269,684</b>	<b>309,220</b>
<b>RESOURCES EXPENDED</b>					
Costs of generating funds		23,667	-	23,667	38,421
Charitable programmes	4	148,823	105,321	254,144	267,255
Governance costs		14,950	-	14,950	15,075
<b>TOTAL RESOURCES EXPENDED</b>	5	<b>187,440</b>	<b>105,321</b>	<b>292,761</b>	<b>320,751</b>
Net income/(expenditure)		(23,077)	-	(23,077)	(11,531)
TOTAL FUNDS AT 1 JANUARY 2009		88,677	-	88,677	100,208
<b>TOTAL FUNDS AT 31 DECEMBER 2009</b>		<b>£ 65,600</b>	<b>£ Nil</b>	<b>£ 65,600</b>	<b>£ 88,677</b>

The annexed notes form part of these financial statements

**ENGINEERS AGAINST POVERTY (company limited by guarantee)****BALANCE SHEET**  
As at 31 December 2009

	Notes	£	2009 £	£	2008 £
<b>FIXED ASSETS</b>					
Tangible assets	9		<b>10</b>		250
<b>CURRENT ASSETS</b>					
Debtors	10	<b>46,811</b>		52,003	
Cash at bank and in hand		<b>52,594</b>		64,509	
			<b>99,405</b>	116,512	
<b>CREDITORS: amounts falling due within one year</b>	11	<b>(33,815)</b>		(28,085)	
<b>NET CURRENT ASSETS/ TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>65,590</b>		88,427
<b>NET ASSETS</b>			<b>£ 65,600</b>		<b>£ 88,677</b>
<b>FUNDS</b>					
Unrestricted funds:					
General fund	12		<b>65,600</b>		88,677
			<b>£ 65,600</b>		<b>£ 88,677</b>

These financial statements have been prepared in accordance with the provisions of the Companies Act 2006 applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). They were approved, and authorised for issue, by the Trustees on 6 July 2010 and signed on their behalf by:-

\_\_\_\_\_  
DOUGLAS OAKERVEE OBE FREng, Chairman

\_\_\_\_\_  
ROBERT HOWARD-JONES, Treasurer

The annexed notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2009

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1. ACCOUNTING POLICIES

***Basis of preparation of financial statements***

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006, applicable accounting standards, the Charities SORP (Statement of Recommended Practice: "Accounting and Reporting by Charities" published in March 2005) and the Financial Reporting Standard for Smaller Entities (effective April 2008).

The effects of events relating to the year ended 31 December 2009 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 December 2009 and the results for the year ended on that date.

***Company status***

Engineers Against Poverty is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

***Fund accounting***

The general funds comprises of unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

***Incoming resources***

All incoming resources are included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

In-kind support, comprising of office services, is valued at the estimated market value of the services provided to the Charity.

Income tax recoverable in relation to Gift Aid donations is recognised at the time the relevant income is receivable.

Income from sponsorship events is recognised at the earlier of the date the cash is received, or the the date of the event itself.

***Resources expended***

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Support costs, which cannot be directly attributed to particular activities, have been apportioned proportionately to the direct staff costs allocated to the activities. Governance costs include the costs of servicing Trustees' meetings, audit and strategic planning.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2009

**Tangible fixed assets and depreciation**

Assets with a cost of more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment - over 3 years

**Pensions**

The Charity contributes to the Director's defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

<b>2. VOLUNTARY INCOME</b>	<b>Unrestricted Funds 2009 £</b>	<b>Restricted Funds 2009 £</b>	<b>Total Funds 2009 £</b>	<i>Total Funds 2008 £</i>
Department for International Development:				
- Core funding AG 3487	-	-	-	24,835
- Development Awareness Fund	-	33,125	33,125	16,559
- Civil Society Development Fund	-	67,196	67,196	59,152
Donations	29,701	-	29,701	35,551
Sponsored fundraising event	23,881	-	23,881	46,137
Appeals	12,219	-	12,219	4,452
In-kind support - office services	36,150	-	36,150	36,150
	<b>£ 101,951</b>	<b>£ 100,321</b>	<b>£ 202,272</b>	<b>£ 222,836</b>

Office services and space are donated by The Engineering and Technology Board at an estimated market value as shown above.

**3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds 2009 £</b>	<b>Restricted Funds 2009 £</b>	<b>Total Funds 2009 £</b>	<i>Total Funds 2008 £</i>
Institution of Civil Engineers	-	5,000	5,000	53,400
Other consultancy income	62,341	-	62,341	29,566
	<b>£ 62,341</b>	<b>£ 5,000</b>	<b>£ 67,341</b>	<b>£ 82,966</b>

The Institution of Civil Engineers provided funding to the Charity to assist with its research projects. Other consultancy income includes fees from training courses.

## ENGINEERS AGAINST POVERTY

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2009

#### 4. CHARITABLE PROGRAMMES EXPENDITURE

	Unrestricted Funds 2009 £	Restricted Funds 2009 £	Total Funds 2009 £	Total Funds 2008 £
Consultancy	13,589	-	13,589	11,821
Publications	2,623	-	2,623	4,680
Conferences, seminars & events	840	-	840	2,452
Programme travel & subsistence	6,771	822	7,593	6,100
UK Travel	1,968	-	1,968	-
Training & overseas programme costs	52	77,409	77,461	61,824
Allocation of salary costs	72,781	26,040	98,821	124,012
Allocation of support costs	50,199	1,050	51,249	56,366
	<u>£ 148,823</u>	<u>£ 105,321</u>	<u>£ 254,144</u>	<u>£ 267,255</u>

Training and overseas programme costs includes £55,509 (2008: £23,716) of grants payable to The Institute of Engineers Tanzania to cover local programme related costs for the project entitled Strengthening Workers' Rights in the Construction Industry in Tanzania.

#### 5. RESOURCES EXPENDED

	Staff costs £	Direct costs £	Support costs £	Total 2009 £	Total 2008 £
Costs of generating funds	7,105	12,877	3,685	23,667	38,421
Charitable programmes	98,821	104,074	51,249	254,144	267,255
Governance costs	7,105	4,160	3,685	14,950	15,075
Support costs	14,258	44,361	(58,619)	-	-
	<u>£ 127,289</u>	<u>£ 165,472</u>	<u>£ Nil</u>	<u>£ 292,761</u>	<u>£ 320,751</u>

Costs of generating funds includes the cost of a sponsored cycle in Vietnam and Cambodia. The event raised £23,881 (see Note 2).

Resources expended include:

	2009 £	2008 £
Auditors' remuneration:		
Audit fee	4,160	4,163
Depreciation - on owned assets	240	240

Details of staff costs are given in Note 7.



## ENGINEERS AGAINST POVERTY

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2009

	2009	2008
	£	£
Staff support costs	14,258	18,726
Minor equipment/ furniture	-	-
Stationery	262	199
Insurance	1,313	890
Subscriptions	464	1,236
IT & communications	680	814
Advertising and Promotion	1,514	1,787
Meetings	275	372
Depreciation	240	240
Bank charges	456	381
Professional fees	2,115	913
In kind support - Office services (see Note 2)	36,150	36,150
Other office expenses	892	1,478
	<u>£ 58,619</u>	<u>£ 61,708</u>

Support costs have been allocated to the Charity's activities on the basis of staff costs.

#### 7. STAFF NUMBERS AND COSTS

	2009	2008
	£	£
Salaries	113,126	139,640
Social security costs	11,544	15,070
Pension costs	2,149	2,967
	<u>126,819</u>	<u>157,677</u>
Other staff costs	470	65
Total staff costs	<u>£ 127,289</u>	<u>£ 157,742</u>

The average number of staff employed during the year, calculated as full time equivalents, were as follows:

	Number	Number
Administration and directorate	2.0	2.0
Project Programme Officers	2.0	3.0
	<u>4.0</u>	<u>5.0</u>

All staff worked on direct charitable activities with the exception of 10% of the Executive director's salary being allocated to governance and 10% to cost of generating funds. The finance and administration officer's salary is also allocated 10% to governance and 10% to the cost of generating funds with the remaining 80% being allocated as the support cost element of staff costs. Other staff costs are shown as support cost element of staff costs in note 5.

No employee received remuneration of more than £60,000.

## ENGINEERS AGAINST POVERTY

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2009

#### 8. TRUSTEES

Trustees do not receive remuneration. No Trustee received reimbursement of expenses (2008 - same).

#### 9. TANGIBLE FIXED ASSETS - Office equipment

	£
<b>Cost</b>	
At 1 January 2009	7,753
Disposals	<u>(6,031)</u>
At 31 December 2009	<u>1,722</u>
<b>Depreciation</b>	
At 1 January 2009	7,503
Charge for the year	240
Surplus on revaluation	-
On disposals	<u>(6,031)</u>
At 31 December 2009	<u>1,712</u>
<b>Net book value</b>	
At 31 December 2009	<u>£ 10</u>
At 31 December 2008	<u>£ 250</u>

#### 10. DEBTORS

	2009	2008
	£	£
<b>Due within one year</b>		
Grants and contracts receivable	45,253	49,503
Prepayments	497	431
Receivable from Institution of Civil Engineers	87	837
Gift Aid tax recoverable	974	1,232
	<u>£ 46,811</u>	<u>£ 52,003</u>

#### 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2009	2008
	£	£
Trade creditors	16,371	22,128
Accruals	17,444	5,957
	<u>£ 33,815</u>	<u>£ 28,085</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2009

12. STATEMENT OF FUNDS	Brought Forward £	Incoming Resources £	Resources Expended £	Carried Forward £
<b>RESTRICTED FUNDS</b>				
Research fund	-	5,000	(5,000)	-
Civil Society Challenge Fund	-	67,196	(67,196)	-
Development Awareness Fund	-	33,125	(33,125)	-
	-	105,321	(105,321)	-
<b>UNRESTRICTED FUNDS</b>				
General Fund	88,677	164,363	(187,440)	65,600
	<u>£ 88,677</u>	<u>£ 269,684</u>	<u>£ (292,761)</u>	<u>£ 65,600</u>

The Research Fund represents funding from the Institution of Civil Engineers towards specific research projects, in particular research into a sustainability project model and a study into promoting local content in infrastructure procurement.

The Civil Society Challenge Fund represents grant funding from the Department for International Development for a project titled "Strengthening Workers' Rights in the Construction Industry in Tanzania".

The Development Awareness Fund represents grant funding from the Department for International Development for a project titled "Promoting Development Awareness through dialogue and partnership exploration: UK Engineering Higher Education".

All assets and liabilities held at the year end were for unrestricted purposes.