

BAREFOOT COLLEGE INTERNATIONAL UK

England & Wales · Charity number 1171643

Details

Other names BAREFOOT COLLEGE, BAREFOOT COLLEGE UK

Status Registered

Legal form CIO

Registered 2017-02-16

Register [View on the Charity Commission register](#)

Contact

Address c/o Sayer Vincent Llp
110 Golden Lane
London
EC1Y 0TG

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Email info-uk@barefootcollege.org

Website <https://uk.barefootcollege.org/>

Activities

Objects: THE OBJECTS OF THE CIO ARE:TO PREVENT AND RELIEVE POVERTY AND TO PROMOTE SUSTAINABLE DEVELOPMENT, IN SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITIES IN SOME OF THE LEAST DEVELOPED COUNTRIES IN THE WORLD, IN PARTICULAR BUT NOT EXCLUSIVELY, BY:(A) PROMOTING SUSTAINABLE MEANS OF ACHIEVING ECONOMIC GROWTH, FOR EXAMPLE BY TRAINING WOMEN FROM THOSE COMMUNITIES AS SOLAR ENGINEERS, DOCTORS, INNOVATORS AND EDUCATORS WHO CAN THEN RETURN TO THEIR VILLAGES TO TEACH THEIR COMMUNITY;(B) PROVIDING EDUCATION TO COMMUNITIES TO MAKE LEARNING ACCESSIBLE AND RELEVANT TO ALL;(C) PROVIDING ACCESS TO ADVOCATES TO HELP COMMUNITIES TAKE CONTROL OF THEIR LIVES AND THEIR WELLBEING; (D) MAKING GRANTS TO COMMUNITIES TO IMPROVE THEIR ACCESS TO ENERGY, CLEAN WATER, HEALTHCARE AND EDUCATIONAL RESOURCES; (E) MAKING GRANTS TO COMMUNITIES TO PROVIDE MEMBERS WITHIN THE COMMUNITY WITH AN OPPORTUNITY TO LEARN A NEW SKILL AND ESTABLISH A VIABLE PROFESSION; AND(F) RAISING AWARENESS OF ENVIRONMENTAL ISSUES AND PROVIDING INFORMATION TO DEVELOP SUSTAINABLE COMMUNITIES AND CLEAN JOBS. FOR THE PURPOSE OF THIS CLAUSE, "LEAST DEVELOPED COUNTRIES" MEANS THE UNITED NATIONS LIST OF COUNTRIES CATEGORISED AS SUCH AND "SUSTAINABLE DEVELOPMENT" MEANS "DEVELOPMENT WHICH MEETS THE NEEDS OF THE PRESENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS".

Activities: To prevent and relieve poverty and to promote sustainable development, in socially and economically disadvantaged communities, in some of the least developed countries in the world.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Burkina Faso
- Cameroon
- Colombia
- Cook Islands
- Costa Rica
- East Timor
- Ethiopia
- Fiji
- Ghana
- Guatemala
- India
- Ivory Coast
- Kenya
- Madagascar
- Malawi
- Mali
- Mexico
- Micronesia
- Mozambique
- Namibia
- Nepal
- Nigeria
- Papua New Guinea
- Peru
- Puerto Rico
- Rwanda
- Samoa
- Senegal
- Sierra Leone
- Solomon Islands
- South Africa
- Tanzania
- Uganda
- Vanuatu

- Venezuela
- Vietnam
- Zambia
- Zimbabwe

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£300,504	£325,145	-	-
2023-12-31	£351,558	£215,391	-	-
2022-12-31	£72,307	£86,235	-	-
2021-12-31	£101,206	£156,421	-	-
2020-12-31	£114,172	£175,800	-	-

Trustees

Name	Role	Appointed
TRACEY MARGARET BALCH	Chair	2017-12-05
Ashanti Suvendrini Dickson		2024-02-15
Marion Gluck		2019-05-21
Michael Bayley		2023-06-09
Natalie Binnie		2020-09-25
Shevaun Haviland		2018-07-18

BAREFOOT COLLEGE INTERNATIONAL UK

England & Wales - Charity number 1171643

Accounts

Charity number: 1171643

Barefoot College International UK

Report and financial statements
For the period ended 31 December 2024



Barefoot College International UK

Contents

For the period ended 31 December 2024

Reference and administrative information	1
Trustees' annual report	2
Independent examiner's report	6
Statement of financial activities (incorporating an income and expenditure account)	8
Balance sheet	9
Notes to the financial statements	10

Barefoot College International UK

Reference and administrative information

For the year ended 31 December 2024

Charity number 1171643
Country of registration England & Wales

Registered office and operational address c/o Cornhill, Hastings Road
Rolvenden, Cranbrook Kent. TN17 4PJ

Trustees Trustees who served during the year and up to the date of this report were as follows:

Tracey Balch	(Appointed Chair 25 June 2021)
Shevaun Havilland	(Appointed 19 July 2018)
Marion Gluck	(Appointed 12 April 2019)
Natalie Binnie	(Appointed 25 September 2020)
Michael Lindsay-Bayley	(Appointed 9 th June 2023)
Ashanti Suvendrini Dickson	(Appointed 15 th February 2024)

Bankers Barclays Bank PLC
48 Regent Street
Piccadilly Circus
LONDON
W1B 5RA

Solicitors Hogan Lovells International LLP
Atlantic House
50 Holborn Viaduct
LONDON
EC1V 2FG

Independent Examiner Noelia Serrano
Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
110 Golden Lane
LONDON
EC1Y 0TG

The trustees present their report and the unaudited financial statements for the year ended 31 December 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with the charity's trust deed and current statutory requirements, the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims of the charity are:

To prevent and relieve poverty and to promote sustainable development, in socially and economically disadvantaged communities in some of the least developed areas in the world by:

- a) Promoting sustainable means of achieving economic growth, in particular by training women from those communities as solar engineers, entrepreneurs, innovators, and educators who can then return to their villages to teach their community.
- b) Providing education to communities to make learning accessible and relevant to all.
- c) Making grants or offering support to communities to improve their access to energy, clean water, healthcare, educational resources.
- d) Making grants or offering support to communities to provide members within the community with an opportunity to learn a new skill and establish viable professions and small businesses.
- e) Raising awareness of environmental issues, health and well-being and providing information and support to develop sustainable communities and clean jobs.
- f) Partnering with like-minded development organisations to establish sustainable futures.

The trustees review the aims, objectives, and activities of the charity each year.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described above. All charitable activities are undertaken to further Barefoot College International UK's charitable purposes for the public benefit.

The charity was established in February 2017 and during the period to 31 December 2018 focussed on establishing its governance, processes, and procedures and on fundraising. The charity increased income by over 400% in the first two years by establishing good funding partnerships.

Trustees' annual report

For the year ended 31 December 2024

The Covid 19 pandemic impeded fund-raising and global project execution during 2020 however, the charity weathered the storm. 2021 to 2023 saw the restart and expansion of solar engineering training programmes, water generation, and regenerative farming and livelihood training in key geographies, India, Zanzibar, Madagascar and Senegal.

A significant three-year partnership was signed in 2023 with Turner & Townsend and this report covers the second year of this partnership where these funds have been used to support solar training and installation projects in Senegal and Zanzibar and Guatemala.

The Senegal training centre has been of note, building on its strong 2023 start, with three training sessions run during 2024, training women solar engineers from West Africa, including Niger.

The Zanzibar training centre continues to expand its successful training programmes to include women solar engineers from East African countries, including Somaliland.

The Chair and the Board of Trustees have continued to ensure the administrative, financial and regulatory systems the charity follows are robust and to this end have initiated a Risk Register and updated the Financial Policy and Procedures documentation.

The charity has undertaken a thorough updating of its website which is due to launch in mid 2025.

During the year the charity has initiated a Risk Register and reviewed its Financial Policy and Procedures.

Financial Review

The charity received donations of £300,504 during 2024.

The charity is pleased with our fund-raising results for 2024 as a particular effort was made to generate unrestricted funding and to ensure this matched well with the charity's reduced general expenditure. As a result, the unrestricted position was improved by £30,339 during the year.

The charity continues to work with online donation platforms such as Big Give and has set up profiles on Benevity and Global Giving, to assist with digital fund-raising campaigns.

Total funds on December 31, 2024, are £129,896. The charity is confident that it will continue to improve its financial position in the year ahead, building on the success of the prior two years.

Reserves Policy and Going Concern

The charity has no employees and limited expenditure commitments and as such requires minimum reserves to operate. Sufficient funds are kept on hand to cover any contingency with a reserved amount of £10,000.

Structure, governance, and management

The organisation is a charitable incorporated organisation registered as a charity on 16 February 2017 in England and Wales.

The charity is constituted under a trust deed dated 16 February 2017.

All trustees give their time voluntarily and receive no benefits from the charity. No trustee expenses were reimbursed to trustees during the year.

Appointment of Trustees

The Board has the power to appoint new trustees. When selecting individuals, the Board has regard to the skills, knowledge and experience needed for the effective administration of the charity. New trustees are appointed based on recommendation, with regard paid to their skill set. During 2024 Ashanti Suvendrini Dickson was appointed as Trustee.

Statement of Responsibilities of the Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees' annual report

For the year ended 31 December 2024

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

The trustees' annual report has been approved by the trustees on 29 May 2025 and signed on their behalf by

Tracey Balch
Chair of Trustees

Independent examiner's report

To the members of

Barefoot College International UK

I report to the trustees on my examination of the accounts of Barefoot College International UK for the year ended 31 December 2024.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the CIO, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 CIO as required by section 130 of the Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts 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: or

Independent examiner's report

To the members of

Barefoot College International UK

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 accounts to be reached.

Name: Noelia Serrano

Address: Sayer Vincent LLP, 110 Golden Lane, London, EC1Y 0TG

Date: 4 June 2025

Barefoot College International UK

Statement of financial activities

For the period ended 31 December 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income from:							
Donations and legacies	2	63,604	236,900	300,504	87,243	264,315	351,558
Total income		63,604	236,900	300,504	87,243	264,315	351,558
Expenditure on:							
Charitable activities		36,428	288,717	325,145	57,227	158,164	215,391
Total expenditure		36,428	288,717	325,145	57,227	158,164	215,391
Transfers between funds		3,163	(3,163)	-	(82)	82	-
Net movement in funds		30,339	(54,980)	(24,641)	29,934	106,233	136,167
Reconciliation of funds:							
Total funds brought forward		(5,729)	160,266	154,537	(35,663)	54,033	18,370
Total funds carried forward		24,610	105,286	129,896	(5,729)	160,266	154,537

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 10 to the financial statements.

Barefoot College International UK

Balance sheet

As at 31 December 2024

	Note	2024 £	2023 £
Current assets:			
Debtors	7	8,284	173,210
Cash at bank and in hand		<u>139,135</u>	<u>-</u>
		147,419	173,210
Liabilities:			
Creditors: amounts falling due within one year	8	<u>17,523</u>	<u>18,674</u>
Total net assets		<u><u>129,896</u></u>	<u><u>154,537</u></u>
The funds of the charity:	9		
Restricted income funds		105,286	160,266
Unrestricted income funds:			
General funds		<u>24,610</u>	<u>(5,729)</u>
Total unrestricted funds		<u>24,610</u>	<u>(5,729)</u>
Total charity funds		<u><u>129,896</u></u>	<u><u>154,537</u></u>

Approved by the trustees on 29 May 2025 and signed on their behalf by

Tracey Balch
Chair of Trustees

1 Accounting policies

a) Statutory information

Barefoot College International UK is a charitable incorporated organisation registered as a charity in England & Wales.

The registered office address and principal place of business is c/o Whitmill Corporate Services UK Limited, 5 Stratford Place, London, W1C 1AX.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

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

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

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

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

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

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

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

i) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

1 Accounting policies (continued)

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m) Financial instruments

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

2 Income from donations and legacies

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Donations	63,604	236,900	300,504	87,243	264,315	351,558
	<u>63,604</u>	<u>236,900</u>	<u>300,504</u>	<u>87,243</u>	<u>264,315</u>	<u>351,558</u>

3 Net (expenditure)/income for the year

This is stated after charging / (crediting):

	2024 £	2023 £
Independent Examiner's remuneration (excluding VAT):	<u>3,660</u>	<u>3,420</u>

4 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

The charity does not employ any staff, and trustees did not receive any remuneration or receive any reimbursement for expenses. This was the case for both 2024 and 2023.

5 Related party transactions

There are no related party transactions to disclose for 2024 (2023: Nil).

6 Taxation

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

7 Debtors

	2024	2023
	£	£
Prepayments	8,284	-
	<u>8,284</u>	<u>-</u>

8 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	17,523	18,674
	<u>17,523</u>	<u>18,674</u>

9a Analysis of net assets between funds (current year)

	General	Restricted	Total funds
	£	£	£
Net current assets	24,610	105,286	129,896
Net assets at 31 December 2024	<u>24,610</u>	<u>105,286</u>	<u>129,896</u>

9b Analysis of net assets between funds (previous year)

	General	Restricted	Total funds
	unrestricted	£	as restated
	£	£	£
Net current assets	(5,729)	160,266	154,537
Net assets at 31 December 2023	<u>(5,729)</u>	<u>160,266</u>	<u>154,537</u>

10a Movements in funds (current year)

	At 1 January 2024 £	Income £	Expenditure £	Transfers £	At 31 December 2024 £
Restricted funds					
TARGET	58,500	13,500	(60,000)	-	12,000
TURNER & TOWNSEND	69,478	223,400	(204,185)	-	88,693
TZION	1,804	-	(1,500)	(304)	-
MERCER	2,859	-	-	(2,859)	-
GOVIEX	27,626	-	(23,032)	-	4,593
Total restricted funds	160,266	236,900	(288,717)	(3,163)	105,286
General funds	(5,729)	63,604	(36,428)	3,163	24,610
Total funds	154,537	300,504	(325,145)	-	129,896

10b Movements in funds (previous year)

	At 1 January 2023 £	Income £	Expenditure £	Transfers	At 31 December 2023 £
Restricted funds					
TARGET	45,000	13,500	-	-	58,500
TURNER & TOWNSEND	-	214,189	(144,712)	-	69,478
TZION	6,823	-	(5,019)	-	1,804
MERCER	2,292	9,000	(8,433)	-	2,859
GOVIEX	-	27,626	-	-	27,626
OTHER	(82)	-	-	82	-
Total restricted funds	54,033	264,315	(158,164)	82	160,266
General funds	(35,663)	87,243	(57,227)	(82)	(5,729)
Total funds	18,370	351,558	(215,391)	-	154,537

Purposes of restricted funds

TARGET (Training And Research Global Education Trust): these funds were received to support work with rural women and girls in education, renewable energy and training.

Turner & Townsend: these funds were restricted to support solar training and installation projects in Senegal and Guatemala.

Brian Mercer Trust: these funds were restricted to supporting a water regeneration project for three remote villages of the Pygmy people in Cameroon.

Goviex: these funds were restricted to support solar training and installation projects in Niger.

Tzion Legacy Foundation: these funds were restricted to supporting a women's health education programme in Cameroon.

Transfers in 2024 from restricted funds relate to projects which have completed where donors have confirmed that remaining funds can be released to unrestricted funds.

BAREFOOT COLLEGE INTERNATIONAL UK

England & Wales - Charity number 1171643

Accounts

Charity number: 1171643

Barefoot College International UK

Report and financial statements

For the period ended 31 December 2023

Barefoot College International UK

Contents

For the period ended 31 December 2023

Reference and administrative information	1
Trustees' annual report	2
Independent examiner's report	6
Statement of financial activities (incorporating an income and expenditure account)	7
Balance sheet	8
Notes to the financial statements	9

Barefoot College International UK

Reference and administrative information

For the year ended 31 December 2023

Charity number 1171643
Country of registration England & Wales

Registered office and operational address c/o Cornhill, Hastings Road
Rolvenden, Cranbrook Kent. TN17 4PJ

Trustees Trustees who served during the year and up to the date of this report were as follows:

Tracey Balch	(Appointed Chair 25 June 2021)
Shevaun Havilland	(Appointed 19 July 2018)
Marion Gluck	(Appointed 12 April 2019)
Tamara Jacobs	(Resigned 21 March 2023)
Natalie Binnie	(Appointed 25 September 2020)
Michael Lindsay-Bayley	(Appointed Treasurer 9 June 2023)

Bankers Barclays Bank PLC
48 Regent Street
Piccadilly Circus
LONDON
W1B 5RA

Solicitors Hogan Lovells International LLP
Atlantic House
50 Holborn Viaduct
LONDON
EC1V 2FG

Independent Examiner Noelia Serrano
Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
110 Golden Lane
LONDON
EC1Y 0TG

Trustees' annual report

For the year ended 31 December 2023

The trustees present their report and the unaudited financial statements for the year ended 31 December 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The objects of the charity are:

To prevent and relieve poverty and to promote sustainable development, in socially and economically disadvantaged communities in some of the least developed areas in the world, in particular, but not exclusively, by:

- a) Promoting sustainable means of achieving economic growth, for example by training women from those communities as solar engineers, entrepreneurs, innovators, and educators who can then return to their villages to teach their community.
- b) Providing education to communities to make learning accessible and relevant to all.
- c) Providing access to advocates to help communities take control of their lives and their wellbeing.
- d) Making grants to communities to improve their access to energy, clean water, healthcare, educational resources and establish small businesses.
- e) Making grants to communities to provide members within the community with an opportunity to learn a new skill and establish viable professions and small businesses.
- f) Raising awareness of environmental issues and providing information to develop sustainable communities and clean jobs
- g) Partnering with like-minded development organisations to establish sustainable futures.

The trustees review the aims, objectives, and activities of the charity each year.

The trustees have referred to the guidance contained in the charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities are undertaken to further Barefoot College International UK's charitable purposes for the public benefit.

Trustees' annual report

For the year ended 31 December 2023

The charity was established in February 2017 and in the first two years concentrated in establishing good funding partnerships.

BCI UK weathered the Covid 19 period, though the Charity sector suffered considerable impact. 2021 saw programmes restart for solar engineering training programmes for women in India and other campuses with support from the Target family foundation.

During 2021 and 2022 BCI UK initiated coffee and regenerative farming livelihood training in Guatemala with support from Elvis & Kresse and continued rainwater harvesting project and toilet provision programme in India with support from Swarovski. BCI UK restored water supply for three remote villages of the Pygmy people in Cameroon with the grant from Brian Mercer Trust and funded livelihood training in the BCI Madagascar training centre with support from Tzion Foundation.

As a priority, the charity worked to establish several substantial corporate funding partnerships to support solar engineering and livelihood training to a newly expanded campus in Senegal and Zanzibar.

A three-year partnership was signed in 2023 with Turner & Townsend.

An additional partnership with GoviEx was established in 2023.

These funds have been used to initiate and support solar training and installation projects in Senegal and Zanzibar and Guatemala

The appointment of a Treasurer to the Board has been very beneficial to the Charity and has ensured additional effort has been invested in establishing a more robust system of financial oversight and budgeting for the Charity's operations.

Financial review

The charity received donations of **£351,558** during 2023, an improvement of £279,251 over the prior year. Given that the charity sector in 2022 and 2023 continued to suffer from a slowdown in support from the general public the Charity is pleased with our fund-raising efforts. The majority of these donations came from new partners into restricted funds; however we were also successful in our broader fund-raising activities. We participated in The Big Give Christmas Challenge in 2023 and partnered with Art for Charity, an art auction company. Online and digital fundraising efforts have been targeted to specific opportunities due to limited human resources.

Total funds as at December 31, 2023 are £154,537, an improvement of £136,167 on the prior year position. The Charity is confident that it has now established a firm upward trajectory on incoming funds and a sustainable level of expenditures.

Reserves policy and going concern

The charity has no employees and limited expenditure commitments and as such requires minimum reserves to operate. During 2023 the charity was able to improve the unrestricted funds position by almost £30,000 and at the end of December 2023 the charity has negative unrestricted reserves of £5,729. During 2024 this positive trajectory will continue and, in the year ending December 2024, the charity is confident it will move to a positive unrestricted reserves amount. The board of trustees is keeping the reserves policy under review.

Structure, governance, and management

The organisation is a charitable incorporated organisation registered as a charity on 16 February 2017 in England and Wales.

The charity is constituted under a trust deed dated 16 February 2017.

All trustees give their time voluntarily and receive no benefits from the charity. No trustee expenses were reimbursed to trustees during the year.

Appointment of Trustees

The Board has the power to appoint new trustees. When selecting individuals, the Board has regard to the skills, knowledge and experience needed for the effective administration of the charity. New trustees are appointed based on recommendation, with regard paid to their skill set. During 2023 Michael Lindsay-Bayley was appointed as a new trustee, and as Treasurer.

Statement of Responsibilities of the Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for

Trustees' annual report

For the year ended 31 December 2023

safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The trustees' annual report has been approved by the trustees on 3 October 2024 and signed on their behalf by

Tracey Balch

Chair of Trustees

Independent examiner's report

To the members of

Barefoot College International UK

I report to the trustees on my examination of the accounts of Barefoot College International UK for the year ended 31 December 2023.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the CIO, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 CIO as required by section 130 of the Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts 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 accounts to be reached.

Name: Noelia Serrano

Address: Sayer Vincent LLP, 110 Golden Lane, London, EC1Y 0TG

Date: 8 October 2024

Statement of financial activities

For the period ended 31 December 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations and legacies	2	87,243	264,315	351,558	42,367	29,940	72,307
Total income		87,243	264,315	351,558	42,367	29,940	72,307
Expenditure on:							
Charitable activities		57,227	158,164	215,391	59,473	26,762	86,235
Total expenditure		57,227	158,164	215,391	59,473	26,762	86,235
Transfers between funds		(82)	82	-	12,118	(12,118)	-
Net movement in funds		29,934	106,233	136,167	(4,987)	(8,940)	(13,927)
Reconciliation of funds:							
Total funds brought forward		(35,663)	54,033	18,370	(30,676)	62,974	32,298
Total funds carried forward		(5,729)	160,266	154,537	(35,663)	54,033	18,370

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 9 to the financial statements.

Barefoot College International UK

Balance sheet

As at 31 December 2023

	Note	2023 £	2022 £
Current assets:			
Cash at bank and in hand		<u>173,210</u>	<u>31,110</u>
		173,210	31,110
Liabilities:			
Creditors: amounts falling due within one year	7	<u>18,674</u>	<u>12,740</u>
Total net assets		<u><u>154,537</u></u>	<u><u>18,370</u></u>
The funds of the charity:	9		
Restricted income funds		160,266	54,033
Unrestricted income funds:			
General funds		<u>(5,729)</u>	<u>(35,663)</u>
Total unrestricted funds		<u>(5,729)</u>	<u>(35,663)</u>
Total charity funds		<u><u>154,537</u></u>	<u><u>18,370</u></u>

Approved by the trustees on 3 October 2024 and signed on their behalf by

Tracey Balch
Chair of Trustees

1 Accounting policies

a) Statutory information

Barefoot College International UK is a charitable incorporated organisation registered as a charity in England & Wales.

The registered office address and principal place of business is c/o Whitmill Corporate Services UK Limited, 5 Stratford Place, London, W1C 1AX.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

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

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

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

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

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

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

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- ~ Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- ~ Other expenditure represents those items not falling into any other heading.

i) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Notes to the financial statements

For the period ended 31 December 2023

1 Accounting policies (continued)**j) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

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

2 Income from donations and legacies

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Donations	87,243	264,315	351,558	42,367	29,940	72,307
	<u>87,243</u>	<u>264,315</u>	<u>351,558</u>	<u>42,367</u>	<u>29,940</u>	<u>72,307</u>

3 Net income/(expenditure) for the year

This is stated after charging / (crediting):

	2023	2022
	£	£
Independent Examiner's remuneration (excluding VAT):	<u>3,420</u>	<u>2,850</u>

4 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

The charity does not employ any staff, and trustees did not receive any remuneration or receive any reimbursement for expenses. This was the case for both 2023 and 2022.

5 Related party transactions

There are no related party transactions to disclose for 2023 (2022: Nil).

6 Taxation

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

7 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	18,674	12,740
	18,674	12,740

8a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Net current assets	(5,729)	160,266	154,537
Net assets at 31 December 2023	(5,729)	160,266	154,537

8b Analysis of net assets between funds (previous year)

	General unrestricted £	Restricted £	Total funds as restated £
Net current assets	(35,663)	54,034	18,370
Net assets at 30 December 2022	(35,663)	54,034	18,370

9a Movements in funds (current year)

	At 1 January 2023 £	Income £	Expenditure £	Transfers £	At 31 December 2023 £
Restricted funds					
TARGET	45,000	13,500	-	-	58,500
TURNER & TOWNSEND	-	214,189	(144,712)	-	69,478
TZION	6,823	-	(5,019)	-	1,804
MERCER	2,292	9,000	(8,433)	-	2,859
GOVIX	-	27,626	-	-	27,626
OTHER	(82)	-	-	82	-
Total restricted funds	54,033	264,315	(158,164)	-	160,266
General funds	(35,663)	87,243	(57,227)	(82)	(5,729)
Total funds	18,370	351,558	(215,391)	-	154,537

9b Movements in funds (previous year)

	At 1 January 2022 £	Income £	Expenditure £	Transfers	At 31 December 2022 £
Restricted funds					
TARGET	31,500	13,500	-	-	45,000
SWAROVSKI FOUNDATION	12,118	-	-	(12,118)	-
TZION	12,822	7,440	(13,439)	-	6,823
MERCER	6,616	9,000	(13,324)	-	2,292
OTHER	(82)	-	-	-	(82)
Total restricted funds	62,974	29,940	(26,762)	(12,118)	54,033
General funds	(30,676)	42,367	(59,473)	12,118	(35,663)
Total funds	32,298	72,307	(86,235)	-	18,370

Purposes of restricted funds

TARGET (Training And Research Global Education Trust): these funds were received to support work with rural women and girls in education, renewable energy and training.

Turner & Townsend: these funds were restricted to support solar training and installation projects in Senegal and Guatemala.

Brian Mercer Trust: these funds were restricted to supporting a water regeneration project for three remote villages of the Pygmy people in Cameroon.

Goviex: these funds were restricted to support solar training and installation projects in Niger.

Tzion Legacy Foundation: these funds were restricted to supporting a women's health education programme in Cameroon.

BAREFOOT COLLEGE INTERNATIONAL UK

England & Wales - Charity number 1171643

Accounts

Charity number: 1171643

Barefoot College International UK

Report and financial statements
For the period ended 31 December 2022

Barefoot College International UK

Contents

For the period ended 31 December 2022

Reference and administrative information	1
Trustees' annual report	2
Independent examiner's report	6
Statement of financial activities (incorporating an income and expenditure account)	7
Balance sheet	8
Notes to the financial statements	9

Barefoot College International UK

Reference and administrative information

For the year ended 31 December 2022

Charity number 1171643
Country of registration England & Wales
Registered office and operational address c/o Cornhill, Hastings Road
Rolvenden, Cranbrook Kent, TN17 4PJ

Trustees Trustees who served during the year and up to the date of this report were as follows:

Tracey Balch	(Appointed Chair 25 June 2021)
Shevaun Havilland	(Appointed 19 July 2018)
Marion Gluck	(Appointed 12 April 2019)
Tamara Jacobs	(Appointed 9 January 2020 Resigned 2 February 2023)
Natalie Binnie	(Appointed 25 September 2020)

Bankers Barclays Bank PLC
48 Regent Street
Piccadilly Circus
LONDON
W1B 5RA

Solicitors Hogan Lovells International LLP
Atlantic House
50 Holborn Viaduct
LONDON
EC1V 2FG

Independent Examiner Noelia Serrano
Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

Trustees' annual report

For the year ended 31 December 2022

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

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The objects of the charity are:

To prevent and relieve poverty and to promote sustainable development, in socially and economically disadvantaged communities in some of the least developed areas in the world but not exclusively, by:

- a) Promoting sustainable means of achieving economic growth, for example by training women from those communities as solar engineers, entrepreneurs, innovators, and educators who can then return to their villages to teach their community.
- b) Providing education to communities to make learning accessible and relevant to all.
- c) Providing access to advocates to help communities take control of their lives and their wellbeing.
- d) Making grants to communities to improve their access to energy, clean water, healthcare, educational resources and establish small businesses.
- e) Making grants to communities to provide members within the community with an opportunity to learn a new skill and establish viable professions and small businesses.
- f) Raising awareness of environmental issues and providing information to develop sustainable communities and clean jobs
- g) Partnering with like-minded development organisations to establish sustainable futures.

The trustees review the aims, objectives, and activities of the charity each year.

The trustees have referred to the guidance contained in the charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities are undertaken to further Barefoot College International UK's charitable purposes for the public benefit.

Trustees' annual report

For the year ended 31 December 2022

The charity was established in February 2017 and during the period to 31 December 2018 focussed on establishing its governance, processes, and procedures and on fundraising. The charity increased income by over 400% in the first two years by establishing good funding partnerships.

2020 caused concern throughout the Charity sector due to the Covid 19 pandemic which impeded fund-raising and global project execution. In addition, BCI UK's 3-year funding partnership, from 2017-19, with Hogan Lovells ended. The charity weathered the 2020 storm and during 2021 BCI UK supported the restart of a full programme of solar engineering training for women trainees at the BCI Indian campus and supported the expansion of this training into several new Indian pop-up campuses, made possible by the grant from Target.

BCI UK also supported the growth of the coffee and regenerative farming livelihood training in Guatemala made possible by the grant from Elvis & Kresse and continued to support the rainwater harvesting project and toilet provision programme in India made possible by the grant from Swarovski.

In 2022 BCI UK continued support for training at the BCI Hamara Indian campus.

The charity supported water regeneration for three remote villages of the Pygmy people in Cameroon with the grant from Brian Mercer Trust.

The charity funded livelihood training in the BCI Madagascar training centre with a grant from Tzion Foundation.

As a priority, the charity worked towards establishing several substantial corporate funding partnerships to support solar engineering and livelihood training to a newly expanded campus in Senegal and Zanzibar. One large partnership was anticipated to sign in 2022 but in fact, signed in 2023.

The charity anticipates funding levels to improve in 2023 as the post covid world rebalances and corporate interest in meeting ESG and SDG goals picks up.

Financial review

The charity received donations of £72,307 during 2022. The charity sector in 2022 continued to experience a slowdown in support from the public, as the economic downturn unfolded and digital fundraising was modestly successful.

Reserves policy and going concern

The charity has no employees and limited expenditure commitments and as such requires minimum reserves to operate. The reserve account was £3,000 during 2022 reserving sufficient funds to cover the communications budget.

Structure, governance, and management

The organisation is a charitable incorporated organisation registered as a charity on 16 February 2017 in England and Wales.

The charity is constituted under a trust deed dated 16 February 2017.

All trustees give their time voluntarily and receive no benefits from the charity. No trustee expenses were reimbursed to trustees during the year.

Appointment of Trustees

The Board has the power to appoint new trustees. When selecting individuals, the Board has regard to the skills, knowledge and experience needed for the effective administration of the charity. New trustees are appointed based on recommendation, with regard paid to their skill set. During 2022 no new trustees were appointed.

Statement of Responsibilities of the Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Barefoot College International UK

Trustees' annual report

For the year ended 31 December 2022

The trustees' annual report has been approved by the trustees on 25 October 2023 and signed on their behalf by

Tracey Balch

Chair of Trustees

Independent examiner's report

To the members of

Barefoot College International UK

I report to the trustees on my examination of the accounts of Barefoot College International UK for the year ended 31 December 2022.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the CIO, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

I have completed my examination. I confirm that no material 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 CIO as required by section 130 of the Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts 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; or

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 to enable a proper understanding of the accounts to be reached.

Name: Noelia Serrano

Address: Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Date: 26 October 2023

Statement of financial activities

For the period ended 31 December 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 as restated Total £
Income from:							
Donations and legacies	2	42,367	29,940	72,307	46,030	55,176	101,206
Total income		42,367	29,940	72,307	46,030	55,176	101,206
Expenditure on:							
Charitable activities		59,473	26,762	86,235	76,437	79,984	156,421
Total expenditure		59,473	26,762	86,235	76,437	79,984	156,421
Transfers between funds		12,118	(12,118)	-	-	-	-
Net movement in funds		(4,987)	(8,940)	(13,927)	(30,407)	(24,808)	(55,215)
Reconciliation of funds:							
Total funds brought forward		(30,676)	62,974	32,298	(269)	87,782	87,513
Total funds carried forward		(35,663)	54,034	18,370	(30,676)	62,974	32,298

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 9 to the financial statements.

Barefoot College International UK

Balance sheet

As at 31 December 2022

	Note	2022 £	2021 as restated £
Current assets:			
Cash at bank and in hand		<u>31,110</u>	<u>37,918</u>
		31,110	37,918
Liabilities:			
Creditors: amounts falling due within one year	7	<u>12,740</u>	<u>5,620</u>
Total net assets		<u>18,370</u>	<u>32,298</u>
The funds of the charity:			
Restricted income funds	9	54,034	62,974
Unrestricted income funds:			
General funds		<u>(35,663)</u>	<u>(30,676)</u>
Total unrestricted funds		<u>(35,663)</u>	<u>(30,676)</u>
Total charity funds		<u>18,370</u>	<u>32,298</u>

Approved by the trustees on 25 October 2023 and signed on their behalf by

Tracey Balch
Chair of Trustees

1 Accounting policies

a) Statutory information

Barefoot College International UK is a charitable incorporated organisation registered as a charity in England & Wales.

The registered office address and principal place of business is c/o Whitmill Corporate Services UK Limited, 5 Stratford Place, London, W1C 1AX.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

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

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

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

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

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

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

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- ~ Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- ~ Other expenditure represents those items not falling into any other heading.

i) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Notes to the financial statements

For the period ended 31 December 2022

1 Accounting policies (continued)**j) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

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

2 Income from donations and legacies

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 as restated Total £
Donations	42,367	29,940	72,307	46,030	55,176	101,206
	<u>42,367</u>	<u>29,940</u>	<u>72,307</u>	<u>46,030</u>	<u>55,176</u>	<u>101,206</u>

3 Net expenditure for the year

This is stated after charging / (crediting):

	2022 £	2021 £
Independent Examiner's remuneration (excluding VAT):	<u>2,850</u>	<u>2,600</u>

4 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2022 £	2021 £
Trustee Travel Expenses	<u>-</u>	<u>-</u>

5 Related party transactions

There are no related party transactions to disclose for 2022 (2021: Nil).

6 Taxation

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

7 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	12,740	5,620
	<u>12,740</u>	<u>5,620</u>

8a Analysis of net assets between funds (current year)

	General £	Restricted £	Total funds £
Net current assets	(35,663)	54,034	18,370
Net assets at 31 December 2022	<u>(35,663)</u>	<u>54,034</u>	<u>18,370</u>

8b Analysis of net assets between funds (previous year)

	General unrestricted £	Restricted £	Total funds as restated £
Net current assets	(30,676)	62,974	32,298
Net assets at 30 December 2021	<u>(30,676)</u>	<u>62,974</u>	<u>32,298</u>

9a Movements in funds (current year)

	At 1 January 2022 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
Restricted funds					
TARGET	31,500	13,500	-	-	45,000
SWAROVSKI FOUNDATION	12,118	-	-	(12,118)	-
TZION	12,822	7,440	(13,439)	-	6,823
MERCER	6,616	9,000	(13,324)	-	2,292
OTHER	(82)	-	-	-	(82)
Total restricted funds	62,974	29,940	(26,762)	(12,118)	54,034
General funds	(30,676)	42,367	(59,473)	12,118	(35,663)
Total funds	32,298	72,307	(86,235)	-	18,370

9b Movements in funds (previous year)

	At 1 January 2021 £	Income & gains £	Expenditure & transfers £	Restated at 31 December £
Restricted funds				
TARGET	58,500	13,500	(40,500)	31,500
SWAROVSKI FOUNDATION	29,264	15,354	(32,500)	12,118
TZION	-	12,822	-	12,822
MERCER	-	9,000	(2,384)	6,616
OTHER	18	4,500	(4,600)	(82)
Total restricted funds	87,782	55,176	(79,984)	62,974
General funds	(269)	46,030	(76,437)	(30,676)
Total funds	87,513	101,206	(156,421)	32,298

Purposes of restricted funds

TARGET (Training And Research Global Education Trust): these funds were received to support work with rural women and girls in education, renewable energy and training.

Swarovski Foundation 2019 grant was restricted to funding clean water harvesting, building toilets in 9 village schools and training solar mama engineers in villages geographically relevant to Swarovski's activities in India. This project has come to an end, with the funder happy to release unspent funds to unrestricted.

Brian Mercer Trust: these funds were restricted to supporting a water regeneration project for three remote villages of the Pygmy people in Cameroon

Tzion Legacy Foundation: these funds were restricted to supporting an women's health education programme in Cameroon.

Other funds includes The Atlantic Institute grant of £5,000.

10 Prior year adjustment

	Unrestricted 31 December 2021 £	Restricted 31 December 2021 £	Total £
Reserves position			
Funds previously reported	(23,027)	55,325	32,298
Adjustments on restatement			
2020 restatements	(5,465)	5,465	-
Allocation of Guatemala coffee project spend from Restricted to Unrestricted	(2,184)	2,184	-
Funds restated	<u>(30,676)</u>	<u>62,974</u>	<u>32,298</u>
	Unrestricted 31 December 2021 £	Restricted 31 December 2021 £	Total £
Impact on income and expenditure			
Net expenditure as previously reported	(28,223)	(26,992)	(55,215)
Adjustments on restatement			
Allocation of Guatemala coffee project spend from Restricted to Unrestricted	(2,184)	2,184	0
Net expenditure as restated	<u>(30,407)</u>	<u>(24,809)</u>	<u>(55,215)</u>
	Unrestricted 31 December 2020 £	Restricted 31 December 2020 £	Total £
Reserves position			
Funds previously reported	5,196	82,317	87,513
Adjustments on restatement			
Allocation of Guatemala coffee project spend from Restricted to Unrestricted	(5,465)	5,465	-
Funds restated	<u>(269)</u>	<u>87,782</u>	<u>87,513</u>

BAREFOOT COLLEGE INTERNATIONAL UK

England & Wales - Charity number 1171643

Accounts

Charity number: 1171643

Barefoot College International UK

Report and financial statements

For the period ended 31 December 2021

Barefoot College International UK

Contents

For the period ended 31 December 2021

Reference and administrative information	1
Trustees' annual report	2
Independent examiner's report	6
Statement of financial activities (incorporating an income and expenditure account)	7
Balance sheet	8
Notes to the financial statements	9

Barefoot College International UK

Reference and administrative information

For the year ended 31 December 2021

Charity number 1171643
Country of registration England & Wales

Registered office and operational address c/o Cornhill, Hastings Road
Rolvenden, Cranbrook Kent. TN17 4PJ

Trustees Trustees who served during the year and up to the date of this report were as follows:

Jill Bausch	Chair (Resigned 25 June 2021)
Tracey Balch	(Appointed Chair 25 June 2021)
Shevaun Havilland	(Appointed 19 July 2018)
Marion Gluck	(Appointed 12 April 2019)
Tamara Jacobs	(Appointed 9 January 2020)
Natalie Binnie	(Appointed 25 September 2020)

Bankers Barclays Bank PLC
48 Regent Street
Piccadilly Circus
LONDON
W1B 5RA

Solicitors Hogan Lovells International LLP
Atlantic House
50 Holborn Viaduct
LONDON
EC1V 2FG

Independent Examiner Noelia Serrano
Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

Trustees' annual report

For the year ended 31 December 2021

The trustees present their report and the unaudited financial statements for the year ended 31 December 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The objects of the charity are:

To prevent and relieve poverty and to promote sustainable development, in socially and economically disadvantaged communities in some of the least developed areas in the world, in particular, but not exclusively, by:

- a) Promoting sustainable means of achieving economic growth, for example by training women from those communities as solar engineers, entrepreneurs, innovators, and educators who can then return to their villages to teach their community.
- b) Providing education to communities to make learning accessible and relevant to all.
- c) Providing access to advocates to help communities take control of their lives and their wellbeing.
- d) Making grants to communities to improve their access to energy, clean water, healthcare, educational resources and establish small businesses.
- e) Making grants to communities to provide members within the community with an opportunity to learn a new skill and establish viable professions and small businesses.
- f) Raising awareness of environmental issues and providing information to develop sustainable communities and clean jobs
- g) Partnering with likeminded development organisations to establish sustainable futures.

The trustees review the aims, objectives, and activities of the charity each year.

The trustees have referred to the guidance contained in the charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities are undertaken to further Barefoot College International UK's charitable purposes for the public benefit.

Trustees' annual report

For the year ended 31 December 2021

The charity was established in February 2017 and during the period to 31 December 2018 focussed on establishing its governance, processes, and procedures and on fundraising. BCI UK increased income by over 400% between 2017 and 2019.

2020 caused concern throughout the Charity sector due to the Covid 19 pandemic which caused uncertainty in fund-raising and global project execution. BCI UK weathered the storm and during 2021 as the sector rebooted, supporting BCI programmes, as soon as we were able, both in India and Africa.

During 2021 BCI UK supported the restart of a full programme of Solar Engineering training for the women trainees at the BCI Indian campus and supported the expansion of this training into several new campuses, made possible by the grant from Target.

BCI UK also supported the growth of the coffee and regenerative farming livelihood training in Guatemala made possible by the grant from Elvis & Kresse.

BCI UK continued to support the rainwater harvesting project and toilet provision programme in India made possible by the grant from Swarovski.

Financial review

The charity received donations of £101,206 during the year. The assets have continued to decrease as incoming resources have remained limited by continued inaction from many grant making organisations who were still focusing on Covid related projects, and a lower participation from online donors. In person fundraising events were not possible to organise with any certainty so our focus has been to maintain our position and limit our ambition for this year. Our digital and communications team has been strengthened and we anticipate increasing online donor activity for 2022.

Reserves policy and going concern

At present the charity has no employees and limited expenditure commitments and as such requires minimum reserves to operate. The trustees established a reserves policy during 2019 in line with the strategic vision of the organisation and target to hold 15% of core costs equating to £12,000. This amount has been kept in a reserve bank account, in addition to the Barclays community account.

The trustees believe that the available reserves as of 31 December 2021 are sufficient to ensure that the charity is a going concern.

Structure, governance, and management

The organisation is a charitable incorporated organisation registered as a charity on 16 February 2017 in England and Wales.

The charity is constituted under a trust deed dated 16 February 2017.

All trustees give their time voluntarily and receive no benefits from the charity. No trustee expenses were reimbursed to trustees during the year.

Appointment of Trustees

The Board has the power to appoint new trustees. When selecting individuals, the Board must have regard to the skills, knowledge and experience needed for the effective administration of the charity. New trustees are appointed based on recommendation, with regard paid to their skill set. During 2021 Jill Bausch continued as Chair of Trustees for the first part of the year, with Tracey Balch taking over as Chair from June 2021.

Statement of Responsibilities of the Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Barefoot College International UK

Trustees' annual report

For the year ended 31 December 2021

The trustees' annual report has been approved by the trustees on 28 October 2022 and signed on their behalf by

Tracey Balch

Chair of Trustees

Independent examiner's report

To the members of

Barefoot College International UK

I report to the trustees on my examination of the accounts of Barefoot College International UK for the year ended 31 December 2021.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the CIO, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

I have completed my examination. I confirm that no material 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 CIO as required by section 130 of the Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts 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; or

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 accounts to be reached.

Name: Noelia Serrano

Address: Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Date: 31 October 2022

Barefoot College International UK

Statement of financial activities

For the period ended 31 December 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Income from:							
Donations and legacies	2	46,031	55,175	101,206	77,480	36,692	114,171
Total income		46,031	55,175	101,206	77,480	36,692	114,171
Expenditure on:							
Charitable activities		71,134	82,167	153,301	126,125	38,875	165,000
Independent examiner's and accountant's fees		3,120		3,120	10,800	-	10,800
Total expenditure		74,254	82,167	156,421	136,925	38,875	175,800
Transfers between funds		-	-	-	2,631	(2,631)	-
Net movement in funds		(28,223)	(26,992)	(55,215)	(56,814)	(4,814)	(61,628)
Reconciliation of funds:							
Total funds brought forward		5,196	82,317	87,513	62,010	87,131	149,141
Total funds carried forward		(23,027)	55,325	32,298	5,196	82,317	87,513

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 9 to the financial statements.

Barefoot College International UK

Balance sheet

As at 31 December 2021

	Note	2021 £	2020 £
Current assets:			
Cash at bank and in hand		<u>37,918</u>	<u>90,013</u>
		37,918	90,013
Liabilities:			
Creditors: amounts falling due within one year	7	<u>5,620</u>	<u>2,500</u>
Total net assets		<u>32,298</u>	<u>87,513</u>
The funds of the charity:			
Restricted income funds	9	55,325	82,317
Unrestricted income funds:			
General funds		<u>(23,027)</u>	<u>5,196</u>
Total unrestricted funds			<u>5,196</u>
Total charity funds		<u>32,298</u>	<u>87,513</u>

Approved by the trustees on 28 October 2022 and signed on their behalf by

Tracey Balch
Chair of Trustees

1 Accounting policies

a) Statutory information

Barefoot College International UK is a charitable incorporated organisation registered as a charity in England & Wales.

The registered office address and principal place of business is c/o Whitmill Corporate Services UK Limited, 5 Stratford Place, London, W1C 1AX.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

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

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

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

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

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

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

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Notes to the financial statements

For the period ended 31 December 2021

1 Accounting policies (continued)**i) Grants payable**

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

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

2 Income from donations and legacies

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Donations	46,031	55,175	101,206	77,480	36,692	114,172
	46,031	55,175	101,206	77,480	36,692	114,172

3 Net expenditure for the year

This is stated after charging / (crediting):

	2021 £	2020 £
Independent Examiner's remuneration (excluding VAT):	3,120	2,500

4 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2021 £	2020 £
Trustee Travel Expenses	-	100

5 Related party transactions

There are no related party transactions to disclose for 2021 (2020: Nil).

6 Taxation

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

7 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	5,620	2,500
	<u>5,620</u>	<u>2,500</u>

8a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Net current assets	(23,027)	55,325	32,298
Net assets at 31 December 2021	<u>(23,027)</u>	<u>55,325</u>	<u>32,298</u>

8b Analysis of net assets between funds (previous year)

	General unrestricted £	Restricted £	Total funds £
Net current assets	5,196	82,317	87,513
Net assets at 30 December 2020	<u>5,196</u>	<u>82,317</u>	<u>87,513</u>

9a Movements in funds (current year)

	At 1 January 2021 £	Income & gains £	Expenditure, losses and transfers £	At 31 December 2021 £
Restricted funds				
TARGET	43,500	13,500	(40,500)	16,500
SWAROVSKI FOUNDATION	29,264	15,354	(17,500)	27,118
OTHER	9,553	26,321	(24,167)	11,707
Total restricted funds	82,317	55,175	(82,167)	55,325
General funds	5,196	46,031	(74,254)	(23,027)
Total funds	87,513	101,206	(156,421)	32,298

9b Movements in funds (previous year)

	At 1 January 2020 £	Income & gains £	Expenditure & transfers £	At 31 December 2020 £
Restricted funds				
TARGET	43,500	-	-	43,500
SWAROVSKI FOUNDATION	41,000	17,990	(29,726)	29,264
ELVIS & KRESSE	2,631	-	(2,631)	-
OTHER	-	18,702	(9,149)	9,553
Total restricted funds	87,131	36,692	(41,506)	82,317
General funds	62,010	77,480	(134,294)	5,196
Total funds	149,141	114,173	(175,800)	87,513

Purposes of restricted funds

TARGET (Training And Research Global Education Trust): these funds were received to support work with rural women and girls in education, renewable energy and training.

Swarovski Foundation 2019 grant was restricted to funding clean water harvesting, building toilets in 9 village schools and training solar mama engineers in villages geographically relevant to Swarovski's activities in India

Elvis & Kress 2019 grant was restricted to training solar mamas engineers on solar electrification and coffee livelihood in Guatemala. Remainder of this grant at April 2020 was unrestricted by the donor as a response to Covid Pandemic. Therefore a transfer of £2,631 from restricted to unrestricted has been made in 2020.

Other funds includes The Atlantic Institute grant of £5,000.

BAREFOOT COLLEGE INTERNATIONAL UK

England & Wales - Charity number 1171643

Accounts

Charity number: 1171643

Barefoot College International UK

Report and financial statements
For the period ended 31 December 2020

Contents

For the period ended 31 December 2020

Reference and administrative information	1
Trustees' annual report	2
Independent examiner's report	6
Statement of financial activities (incorporating an income and expenditure account)	7
Balance sheet	8
Notes to the financial statements	9

Barefoot College International UK

Reference and administrative information

For the year ended 31 December 2020

Charity number 1171643
Country of registration England & Wales

Registered office and operational address c/o Whitmill Corporate Services UK Limited
5 Stratford Place
London
W1C 1AX

Trustees Trustees who served during the year and up to the date of this report were as follows:

Jill Bausch	Chair (Resigned 25 June 2021)
Tracey Balch	(Appointed Chair 25 June 2021)
Shevaun Havilland	(Appointed 19 July 2018)
Marion Gluck	(Appointed 12 April 2019)
Tamara Jacobs	(Appointed 9 January 2020)
Natalie Binnie	(Appointed 25 September 2020)

Bankers Barclays Bank PLC
48 Regent Street
Piccadilly Circus
LONDON
W1B 5RA

Solicitors Hogan Lovells International LLP
Atlantic House
50 Holborn Viaduct
LONDON
EC1V 2FG

Independent Examiner Noelia Serrano
Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House
108-114 Golden Lane
LONDON
EC1Y 0TL

Trustees' annual report

For the year ended 31 December 2020

The trustees present their report and the unaudited financial statements for the year ended 31 December 2020.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's trust deed and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

Purposes and aims

The objects of the charity are:

To prevent and relieve poverty and to promote sustainable development, in socially and economically disadvantaged communities in some of the least developed areas in the world, in particular, but not exclusively, by:

- a) Promoting sustainable means of achieving economic growth, for example by training women from those communities as solar engineers, entrepreneurs, innovators, and educators who can then return to their villages to teach their community.
- b) Providing education to communities to make learning accessible and relevant to all.
- c) Providing access to advocates to help communities take control of their lives and their wellbeing.
- d) Making grants to communities to improve their access to energy, clean water, healthcare, educational resources and establish small businesses.
- e) Making grants to communities to provide members within the community with an opportunity to learn a new skill and establish viable professions and small businesses.
- f) Raising awareness of environmental issues and providing information to develop sustainable communities and clean jobs
- g) Partnering with likeminded development organisations to establish sustainable futures.

The trustees review the aims, objectives, and activities of the charity each year.

The trustees have referred to the guidance contained in the charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities are undertaken to further Barefoot College International UK's charitable purposes for the public benefit.

Trustees' annual report

For the year ended 31 December 2020

The charity was established in February 2017 and during the period to 31 December 2018 focussed on establishing its governance, processes, and procedures and on fundraising. BCI UK increased income by over 400% between 2017 and 2019.

During 2020 the charity was subject to the dramatic realignment that took place across the charity sector due to the Covid 19 pandemic, which caused uncertainty in fund-raising and global project execution.

Despite this, BCI UK continued to support a full programme of Solar Engineering training for the women trainees at the BCI Indian campus.

During 2020, the charity continued to fund key projects, supporting rainwater harvesting and toilet provision in India from a grant made by the Swarovski Foundation along with livelihood training for rural coffee enterprise in Guatemala from donations made by Elvis & Kresse.

Financial review

The charity received donations of £114,153 during the year. The assets have decreased due to a reduction in incoming resources. During the year planned fundraising events did not take place. Additional resource has been focused on digital fund raising to compensate.

Reserves policy and going concern

At present the charity has no employees and limited expenditure commitments and as such requires minimum reserves to operate. The trustees established a reserves policy during 2019 in line with the strategic vision of the organisation and target to hold 15% of core costs equating to £12,000. However, due to the exceptional circumstances of dealing with the Covid crisis our reserves at year end stand at £5,196. The trustees have instigated steps to reduce overhead and increase fund raising efforts in response.

The trustees believe that the available reserves as of 31 December 2020 is sufficient to ensure that the charity is a going concern.

Response to COVID-19

The trustees report that during 2020 BCI UK responded to the COVID 19 pandemic as follows:

Administration of BCI UK by our consultant Administrative Manager has been uninterrupted and continues as normal. We have no office overhead. Meetings have moved to online platforms and individuals have not been put at risk. Provision has been made to address the risk of the Administrative Manager being incapacitated.

- In person fund and friend raising events have been postponed till 2021
- Additional focus has been given to increasing online donations.

Trustees' annual report

For the year ended 31 December 2020

- All foundation and corporate grants for 2021 have been confirmed, with key donors continuing to show flexibility on restrictions.
- BCI UK is alert to the needs of COVID related responses in our target funding areas and has allocated funds accordingly.

BCI UK has been proactive in managing our COVID 19 response during 2020 and continued to pay attention to latest Charities Commission guidance.

Structure, governance, and management

The organisation is a charitable incorporated organisation registered as a charity on 16 February 2017 in England and Wales.

The charity is constituted under a trust deed dated 16 February 2017.

All trustees give their time voluntarily and receive no benefits from the charity. No trustee expenses were reimbursed to trustees during the year.

Appointment of Trustees

The Board has the power to appoint new trustees. When selecting individuals, the Board must have regard to the skills, knowledge and experience needed for the effective administration of the charity. New trustees are appointed based on recommendation, with regard paid to their skill set. During 2020 Jill Bausch continued as Chair of trustees

Statement of Responsibilities of the Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for

Trustees' annual report

For the year ended 31 December 2020

safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

The trustees' annual report has been approved by the trustees on 26 October 2021 and signed on their behalf by

Tracey Balch

Chair of Trustees

Independent examiner's report

To the members of

Barefoot College International UK

I report to the trustees on my examination of the accounts of Barefoot College International UK for the year ended 31 December 2020.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the CIO, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011 ('the 2011 Act').

I have completed my examination. I confirm that no material 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 CIO as required by section 130 of the Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts 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; or

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 accounts to be reached.

Name: Noelia Serrano

Address: Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Date: 27 October 2021

Barefoot College International UK

Statement of financial activities

For the period ended 31 December 2020

	Note	Unrestricted £	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Income from:							
Donations and legacies	2	77,480	36,692	114,172	70,912	104,180	175,092
Total income		77,480	36,692	114,172	70,912	104,180	175,092
Expenditure on:							
Charitable activities		126,125	38,875	165,000	100,704	47,049	147,753
Independent examiner's and accountant's fees		10,800	-	10,800	2,500	-	2,500
Total expenditure		136,925	38,875	175,800	103,204	47,049	150,253
Transfers between funds		2,631	(2,631)	-	-	-	-
Net movement in funds		(56,814)	(4,814)	(61,628)	(32,292)	57,131	24,839
Reconciliation of funds:							
Total funds brought forward		62,010	87,131	149,141	94,302	30,000	124,302
Total funds carried forward		5,196	82,317	87,513	62,010	87,131	149,141

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 9 to the financial statements.

Barefoot College International UK

Balance sheet

As at 31 December 2020

	Note	2020 £	2019 £
Current assets:			
Cash at bank and in hand		<u>90,013</u>	<u>151,641</u>
		90,013	151,641
Liabilities:			
Creditors: amounts falling due within one year	7	<u>2,500</u>	<u>2,500</u>
Total net assets		<u><u>87,513</u></u>	<u><u>149,141</u></u>
The funds of the charity:	9		
Restricted income funds		82,317	87,131
Unrestricted income funds:			
General funds		<u>5,196</u>	<u>62,010</u>
Total unrestricted funds		<u>5,196</u>	<u>62,010</u>
Total charity funds		<u><u>87,513</u></u>	<u><u>149,141</u></u>

Approved by the trustees on 26 October 2021 and signed on their behalf by

Tracey Balch
Chair of Trustees

1 Accounting policies

a) Statutory information

Barefoot College International UK is a charitable incorporated organisation registered as a charity in England & Wales.

The registered office address and principal place of business is c/o Whitmill Corporate Services UK Limited, 5 Stratford Place, London, W1C 1AX.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

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

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

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

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

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

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

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

1 Accounting policies (continued)

i) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

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

2 Income from donations and legacies

	Restricted £	2020 Total £	Unrestricted £	Restricted £	2019 Total £
Donations	36,692	36,692	70,912	104,180	175,092
	<u>36,692</u>	<u>36,692</u>	<u>70,912</u>	<u>104,180</u>	<u>175,092</u>

3 Net expenditure for the year

This is stated after charging / (crediting):

	2020 £	2019 £
Independent Examiner's remuneration (excluding VAT):	2,500	2,500

4 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management

	2020 £	2019 £
Trustee Travel Expenses	100	1,780

5 Related party transactions

There are no related party transactions to disclose for 2020 (2019: Nil).

6 Taxation

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

7 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	2,500	2,500
	2,500	2,500

8a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Net current assets	5,196	82,317	87,513
Net assets at 31 December 2020	5,196	82,317	87,513

8b Analysis of net assets between funds (previous year)

	General unrestricted £	Restricted £	Total funds £
Net current assets	62,010	87,131	149,141
Net assets at 31 December 2019	62,010	87,131	149,141

9a Movements in funds (current year)

	At 1 January 2020 £	Income & gains £	Expenditure, losses and transfers £	At 31 December 2020 £
Restricted funds				
TARGET	43,500	-	-	43,500
SWAROVSKI FOUNDATION	41,000	17,990	(29,726)	29,264
ELVIS & KRESSE	2,631	-	(2,631)	-
OTHER	-	18,702	(9,149)	9,553
Total restricted funds	87,131	36,692	(41,506)	82,317
General funds	62,010	77,480	(134,294)	5,196
Total funds	149,141	114,173	(175,800)	87,513

9b Movements in funds (previous year)

	At 1 January 2019 £	Income & gains £	Expenditure & losses £	At 31 December 2019 £
Restricted funds				
TARGET	30,000	13,500	–	43,500
SWAROVSKI FOUNDATION	–	81,000	(40,000)	41,000
ELVIS & KRESSE	–	9,180	(6,549)	2,631
OTHER	–	500	(500)	–
Total restricted funds	30,000	104,180	(47,049)	87,131
General funds	22,467	139,985	(100,442)	62,010
Total funds	52,467	244,165	(147,491)	149,141

Purposes of restricted funds

TARGET (Training And Research Global Education Trust): these funds were received to support work with rural women and girls in education, renewable energy and training.

Swarovski Foundation 2019 grant was restricted to funding clean water harvesting, building toilets in 9 village schools and training solar mama engineers in villages geographically relevant to Swarovski's activities in India

Elvis & Kress 2019 grant was restricted to training solar mamas engineers on solar electrification and coffee livelihood in Guatemala. Remainder of this grant at April 2020 was unrestricted by the donor as a response to Covid Pandemic. Therefore a transfer of £2,631 from restricted to unrestricted has been made in the year.

Other funds includes The Atlantic Institute grant of £3,700.