

Charity number: 1171643

# Barefoot College International UK

Report and financial statements  
For the period ended 31 December 2024

**Contents**

**For the period ended 31 December 2024**

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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

**Reference and administrative information**

**For the year ended 31 December 2024**

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**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 <sup>th</sup> June 2023)
Ashanti Suvendrini Dickson	(Appointed 15 <sup>th</sup> 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**

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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**

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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**

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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**

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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

## Statement of financial activities

For the period ended 31 December 2024

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

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 £
<b>Current assets:</b>			
Debtors	7	8,284	173,210
Cash at bank and in hand		139,135	-
		<u>147,419</u>	<u>173,210</u>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	8	17,523	18,674
		<u>17,523</u>	<u>18,674</u>
<b>Total net assets</b>		<u><u>129,896</u></u>	<u><u>154,537</u></u>
<b>The funds of the charity:</b>	9		
Restricted income funds		105,286	160,266
Unrestricted income funds:			
General funds		24,610	(5,729)
		<u>24,610</u>	<u>(5,729)</u>
Total unrestricted funds		<u>24,610</u>	<u>(5,729)</u>
<b>Total charity funds</b>		<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
<b>Net assets at 31 December 2024</b>	<u>24,610</u>	<u>105,286</u>	<u>129,896</u>

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

	General unrestricted £	Restricted £	Total funds as restated £
Net current assets	(5,729)	160,266	154,537
<b>Net assets at 31 December 2023</b>	<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 £
<b>Restricted funds</b>					
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)	-
GOVIX	27,626	-	(23,032)	-	4,593
<b>Total restricted funds</b>	<b>160,266</b>	<b>236,900</b>	<b>(288,717)</b>	<b>(3,163)</b>	<b>105,286</b>
<b>General funds</b>	<b>(5,729)</b>	<b>63,604</b>	<b>(36,428)</b>	<b>3,163</b>	<b>24,610</b>
<b>Total funds</b>	<b>154,537</b>	<b>300,504</b>	<b>(325,145)</b>	<b>-</b>	<b>129,896</b>

## 10b Movements in funds (previous year)

	At 1 January 2023 £	Income £	Expenditure £	Transfers	At 31 December 2023 £
<b>Restricted funds</b>					
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	-
<b>Total restricted funds</b>	<b>54,033</b>	<b>264,315</b>	<b>(158,164)</b>	<b>82</b>	<b>160,266</b>
<b>General funds</b>	<b>(35,663)</b>	<b>87,243</b>	<b>(57,227)</b>	<b>(82)</b>	<b>(5,729)</b>
<b>Total funds</b>	<b>18,370</b>	<b>351,558</b>	<b>(215,391)</b>	<b>-</b>	<b>154,537</b>

## 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.